



Enugu State Government

BUDGET PERFORMANCE REPORT QUARTER 4, 2023

Prepared by Ministry of Budget and Planning
Block B State Secretariat Complex
Enugu State, Nigeria

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PREFACE

As we conclude the fiscal year 2023, it is with great satisfaction and a sense of responsibility that I present the 2023 4th quarter Budget Performance Report (BPR). This report serves as a comprehensive analysis of revenue and expenditure budgetary allocations against actual revenue and expenditure for fourth quarter and cumulative for 2023 fiscal year.

In the face of economic uncertainties and dynamic market conditions, the 2023 fourth quarter Budget Performance Report reflects our dedication to prudent financial management and commitment to accountability, transparency, efficiency and sustainable growth for Enugu State.

As we look ahead to the upcoming first full year budget implementation of this new administration, our focus remained on strategic financial management, aligning revenue and expenditure with the Development Agenda and ensuring a disciplined approach to budget execution.

I extend my appreciation to all Ministries, Departments and Agencies (MDAs) whose dedication and expertise contributed to the positive outcomes reflected in this report especially, Office of the Accountant General, Enugu State. It is through collaborative efforts and our government commitment to transparency and accountability that we continue to provide regular insight into what the government inflows and outflows in each quarter/fiscal year for use by the citizens of the state and the general public. This report can be accessed online on www.enugustate.gov.ng. and www.mbp.en.gov.ng.



Barr. Chris-Roberts Ozongwu

Hon. Commissioner,

Ministry of Budget and Planning, Enugu State.

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1 Summary of Performance

1.A Introduction

Enugu State Government Budget Performance Report is prepared quarterly and issued within 4 weeks from the end of each quarter.

This report includes the supplementary budget appropriated for the year 2023 against each organizational unit for each of the core economic expenditure classifications (Personnel Costs, Overhead Costs, Capital Expenditure and Other Charges); the actual expenditures for the quarter Q₄, attributed to each organizational unit, as well as the cumulative expenditures for the fiscal, and balances against each of the revenue and expenditure appropriations. This Q₄ report is assessed against the 2023 revised budget which comprised the original budget plus supplementary provisions.

The 2023 supplementary budget, which maintained original budget title “Budget of Consolidation and Transition” was targeted at accommodating the new administration’s development agenda which obviously presents a significant increase and difference in both scope of work and number of projects and programmes contained in the original budget of Enugu State. The supplementary budget reflected the financial reality of all new projects and activities of the new administration and is also done in the interest of sound financial management and budget performance assessment and report, such as this quarterly report.

Year 2023 Supplementary Budget of Enugu State is still anchored on the following National Macroeconomic assumptions:

1. National Inflation Rate of 17.16%.
2. National Real GDP Growth of 3.75%.
3. Oil Production Benchmark of 1.69 million barrels per day.
4. Oil Price Benchmark of \$70 per barrel.
5. Exchange Rate of NGN435.57 per US Dollar.

The 2023 supplementary budget objectives and targets include growth in IGR of 50% of the total resource envelope by 2023, budget performance of not less than 85%, 100% cash backing of all expenditure approvals, maintain strong procurement process and certification, and prioritising sectoral spending, in line with international benchmarks.

The sum of N166,602,416,770.00 (One Hundred and Sixty-Six Billion, Six Hundred and Two Million, Four Hundred and Sixteen Thousand, Seven Hundred and Seventy Naira) only was appropriated for 2023 fiscal year.

During the 2023 third quarter with the emergence of new administration, there was an urgent need for supplementary budget to accommodate new projects and programmes arising from priorities of the new administration in Enugu State. Also, for proper provision of projects and programmes that were affected by current inflation and price adjustment. A total sum of N58,095,482,293.00 (Fifty Eight Billion, Ninety Five Million, Four Hundred and Eighty Two Thousand, Two Hundred and Ninety Three Naira) was added to the original budget bringing the total supplementary budget size to N224,697,899,063.00 (Two Hundred and Twenty Four Billion, Six Hundred and Ninety Seven Million, Eight Hundred and Ninety Nine Thousand, Sixty Three Naira only).

The sum of N88,982,799,370.00 (Eighty Eight Billion, Nine Hundred and Eighty Two Million, Seven Hundred and Ninety-Nine Thousand, Three hundred and Seventy Naira only) representing 40% of the supplementary budget is for recurrent expenditure while the sum of N135,715,099,693.00 (One Hundred and Thirty Five Billion, Seven Hundred and Fifteen Million, Ninety Nine Thousand, Six Hundred and Ninety Three Naira only) representing 60% of the supplementary budget size is for capital expenditure giving total sum of N224,697,899,063.00 (Two Hundred and Twenty Four Billion, Six Hundred and Ninety Seven Million, Eight Hundred and Ninety Nine Thousand, Sixty Three Naira only) as 2023 approved supplementary budget.

The 2023 supplementary budget has an opening balance of N15,000,000,000.00 (Fifteen Billion Naira), representing 10.45% of the supplementary Recurrent Revenue while other sources of Enugu State Government revenue make up the revised expected recurrent revenue of N143,517,592,917.00 (One Hundred and Forty Three Billion, Five Hundred and Seventeen Million, Five Hundred and Ninety Two Thousand, Nine Hundred and Seventeen Naira only). This is composed as follows: N39,000,000,000.00 (Thirty Nine Billion Naira) representing 27.17%, N34,000,000,000.00 (Thirty Four Billion Naira) representing 23.69%, N36,117,592,917.00 (Thirty Six Billion, One Hundred and Seventeen Million, Five Hundred and Ninety Two, Nine Hundred and Seventeen Naira) representing 25.17%, and N19,400,000,000.00 (Nineteen Billion, Four Hundred Million Naira) representing 13.52% of the Total Supplementary Recurrent Revenue are expected from the Federation Account Allocation, Value added Tax (VAT), Internally Generated Revenue (IGR), and Excess Crude/Other Federation Account transfers, respectively.

On capital receipt, N19,271,194,688.00 (Nineteen Billion, Two Hundred and Seventy One Million, One Hundred and Ninety Four Thousand, Six Hundred and Eighty Eight Naira) is expected from internal and external aids/grants while budget bridge

financing amounts to N52,447,611,458.00 (Fifty Two Billion, Four Hundred and Forty Seven Million, Six Hundred and Eleven Thousand, Four Hundred and Fifty Eight Naira) and N8,961,500,000.00 (Eight Billion, Nine Hundred and Sixty One Million, Five Hundred Thousand Naira) for domestic and external borrowings respectively. Expected receipts from Public Private Partnership amounts to N500,000,000.00 (Five Hundred Million Naira) while the sum of N54,534,793,547.00 (Fifty Four Billion, Five Hundred and Thirty Four Million, Seven Hundred and Ninety Three Thousand, Five Hundred and Forty Seven Naira) transferred from Consolidated Revenue Fund (CRF) to the Capital Development Fund (CDF) makes up the total supplementary capital expenditure (CAPEX) of N135,715,099,693.00 (One Hundred and Thirty Five Billion, Seven Hundred and Fifteen Million, Ninety Nine Thousand, Six Hundred and Ninety Three Naira only).

In this report, the core economic classifications for expenditure are:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2209 as applicable.

1.B Revenue Performance

The 2023 fiscal year inflows performance (Q1, Q2, Q3 and Q4) including opening balance was N177,224,364,906.97 (One Hundred and Seventy Seven Billion, Two Hundred and Twenty Four Million, Three Hundred and Sixty Four Thousand, Nine Hundred and Six Naira, Ninety Seven Kobo) which represent 78.9% of the supplementary budget. The recurrent revenue was N124,933,898,009.47 (One Hundred and Twenty Four Billion, Nine Hundred and Thirty Three Million, Eight Hundred and Ninety Eight Thousand, Nine Naira, Forty Seven Kobo) which represent 97.2% of supplementary budget. Revenue from the Federation Account accounted for N87,306,116,190.42 (Eighty Seven Billion, Three Hundred and Six Million, One Hundred and Sixteen Thousand, One Hundred and Ninety Naira, Forty Two Kobo) representing 94.5%; Independent revenue contributed N37,627,781,819.05 (Thirty Seven Billion, Six Hundred and Twenty Seven Million, Seven Hundred and Eighty One Thousand, Eight Hundred and Nineteen Naira, Five Kobo) represented 104.2% while other capital receipts recorded the sum N31,705,968,600.00 (Thirty One Billion, Seven Hundred and Five Million, Nine Hundred and Sixty Eight Thousand, Six Hundred Naira) representing 39.1% performance against supplementary budget.

During the 4th Quarter (October – December) of 2023, a total sum of N64,718,731,363.45 (Sixty Four Billion, Seven Hundred and Eighteen Million, Seven Hundred and Thirty One Thousand, Three Hundred and Sixty Three Naira, Forty Five Kobo) was received as inflows from Recurrent Revenue and other receipts. Out of

which, N23,940,018,476.26 (Twenty Three Billion, Nine Hundred and Forty Million, Eighteen Thousand, Four Hundred and Seventy Six Naira, Twenty Six Kobo) was received as allocations from Federation Account; the sum of N10,778,712,887.19 (Ten Billion, Seven Hundred and Seventy Eight Million, Seven Hundred and Twelve Thousand, Eight Hundred and Eighty Seven Naira, Nineteen Kobo) was recorded as independent revenue (IGR) while N30,000,000,000.00 (Thirty Billion Naira) was received from other receipts (Capital Receipts).

1.C Recurrent Expenditure Performance

The 2023 fiscal year (Q1, Q2, Q3 and Q4) Recurrent Expenditure performance stood at N86,771,674,708.28 (Eighty Six Billion, Seven Hundred and Seventy One Million, Six Hundred and Seventy Four Thousand, Seven Hundred and Eight Naira, Twenty Eight Kobo) representing 97.5% against the supplementary budget. The Personnel Cost, Overhead Cost and Other Recurrent (2203-2208) recorded N40,535,787,957.85 (Forty Billion, Five Hundred and Thirty Five Million, Seven Hundred and Eighty Seven Thousand, Nine Hundred and Fifty Seven Naira, Eighty Five Kobo); N39,851,931,337.85 (Thirty Nine Billion, Eight Hundred and Fifty One Million, Nine Hundred and Thirty One Thousand, Three Hundred and Thirty Seven Naira, Eighty Five Kobo) and N6,383,955,412.58 (Six Billion, Three Hundred and Eighty Three Million, Nine Hundred and Fifty Five Thousand, Four Hundred and Twelve Naira, Fifty Eight Kobo) respectively.

The fourth quarter of 2023 recorded an aggregate recurrent expenditure of N38,264,075,579.62 (Thirty Eight Billion, Two Hundred and Sixty Four Million, Seventy Five Thousand, Five Hundred and Seventy Nine Naira, Sixty Two Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of N11,029,831,635.31 (Eleven Billion, Twenty Nine Million, Eight Hundred and Thirty One Thousand, Six Hundred and Thirty Five Naira, Thirty One Kobo).

Overhead Cost: Overhead cost amounted to the sum of N26,170,404,577.01 (Twenty Six Billion, One Hundred and Seventy Million, Four Hundred and Four Thousand, Five Hundred and Seventy Seven Naira, One Kobo). The Personnel Cost and Overhead Cost in this report included the payment of subventions to parastatals and government owned companies.

Other Recurrent (2203-2208): Other recurrent expenditure (General Public Service or Debt Services) stood at the sum of N1,063,839,367.30 (One Billion, Sixty Three Million, Eight Hundred and Thirty Nine Thousand, Three Hundred and Sixty Seven Naira, Thirty Kobo).

1.D Capital Expenditure Performance

The 2023 fiscal year Performance (Q1, Q2, Q3 and Q4) for capital expenditure stood at N67,238,740,127.04 (Sixty Seven Billion, Two Hundred and Thirty Eight Million, Seven Hundred and Forty Thousand, One Hundred and Twenty Seven Naira, Four Kobo) representing 49.5% performance against supplementary budget.

However, during the quarter (4th quarter) under review, the sum of N49,249,466,566.25 (Forty Nine Billion, Two Hundred and Forty Nine Million, Four Hundred and Sixty Six Thousand, Five Hundred and Sixty Six Naira, Twenty Five Kobo) was so far recorded as capital expenditure.

NOTE: As at the time of this report some revenues received and expenditures paid for have not been recorded for and as such will be captured in Enugu State Audited Account Report.

1.E Conclusions

The fourth quarter Budget Performance Report of 2023 reflects both the inflow and actual expenditure of the State Government, the percentage performance during period under review indicates recurrent revenue stood at 97.2% and total revenue (including opening balance) stood at 78.9%. on the other hand, recurrent and capital expenditure performance stood at 97.5% and 49.5% respectively, while total expenditure stood at 68.5% performance against supplementary budget.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Enugu State Government 2023 Q4 Budget Performance Report - Summary

Item	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
Opening Balance	15,000,000,000.00	15,000,000,000.00	-	20,584,498,297.50	137.2%	- 5,584,498,297.50
Recurrent Revenue	100,000,000,000.00	128,517,592,917.00	34,718,731,363.45	124,933,898,009.47	97.2%	3,583,694,907.53
11 - GOVERNMENT SHARE OF FAAC	69,800,000,000.00	92,400,000,000.00	23,940,018,476.26	87,306,116,190.42	94.5%	5,093,883,809.58
12 - INDEPENDENT REVENUE	30,200,000,000.00	36,117,592,917.00	10,778,712,887.19	37,627,781,819.05	104.2%	- 1,510,188,902.05
Recurrent Expenditure	81,903,799,370.00	88,982,799,370.00	38,264,075,579.62	86,771,674,708.28	97.5%	2,211,124,661.72
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	42,937,329,720.00	42,937,329,720.00	11,029,831,635.31	40,535,787,957.85	94.4%	2,401,541,762.15
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	38,966,469,650.00	46,045,469,650.00	27,234,243,944.31	46,235,886,750.43	100.4%	- 190,417,100.43
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	33,368,069,650.00	40,047,069,650.00	26,170,404,577.01	39,851,931,337.85	99.5%	195,138,312.15
OTHER RECURRENT (2203-2208)	5,598,400,000.00	5,998,400,000.00	1,063,839,367.30	6,383,955,412.58	106.4%	- 385,555,412.58
Transfer to Capital Account	33,096,200,630.00	54,534,793,547.00	- 3,545,344,216.17	58,746,721,598.69	107.7%	- 4,211,928,051.69
Other Receipts	51,602,416,770.00	81,180,306,146.00	30,000,000,000.00	31,705,968,600.00	39.1%	49,474,337,546.00
13 - AID AND GRANTS	7,778,000,000.00	22,371,194,688.00	-	1,705,968,600.00	7.6%	20,665,226,088.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	43,824,416,770.00	58,809,111,458.00	30,000,000,000.00	30,000,000,000.00	51.0%	28,809,111,458.00
Capital Expenditure	84,698,617,400.00	135,715,099,693.00	49,249,466,566.25	67,238,740,127.04	49.5%	68,476,359,565.96
23 - Capital Expenditure	84,698,617,400.00	135,715,099,693.00	49,249,466,566.25	67,238,740,127.04	49.5%	68,476,359,565.96
Total Revenue (including OB)	166,602,416,770.00	224,697,899,063.00	64,718,731,363.45	177,224,364,906.97	78.9%	47,473,534,156.03
Total Expenditure	166,602,416,770.00	224,697,899,063.00	87,513,542,145.87	154,010,414,835.32	68.5%	70,687,484,227.68

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2023 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Revenue	151,602,416,770.00	209,697,899,063.00	64,718,731,363.45	156,639,866,609.47	74.7%	53,058,032,453.53
01000000000	Administration Sector	184,993,000.00	198,493,000.00	23,379,877.53	51,474,345.99	25.9%	147,018,654.01
01110000000	Governor's Office	4,130,000.00	4,130,000.00	263,575.00	2,689,768.00	65.1%	1,440,232.00
011100100100	Office of the Executive Governor	4,130,000.00	4,130,000.00	263,575.00	2,689,768.00	65.1%	1,440,232.00
01610000000	Office of the Secretary to the State Govern	59,270,000.00	59,270,000.00	9,151,262.79	11,238,062.79	19.0%	48,031,937.21
016100100100	Office of the Secretary to the State Governmen	59,270,000.00	59,270,000.00	9,151,262.79	11,238,062.79	19.0%	48,031,937.21
01230000000	Ministry of Information	107,723,000.00	107,723,000.00	5,703,405.92	14,183,537.67	13.2%	93,539,462.33
012300100100	Ministry of Information	520,000.00	520,000.00	25,000.00	71,000.00	13.7%	449,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV E	101,400,000.00	101,400,000.00	5,157,735.92	13,439,067.67	13.3%	87,960,932.33
012301300100	Government Printing and Stationery Dept. (Govt	500,000.00	500,000.00	25,000.00	35,000.00	7.0%	465,000.00
012305500100	Enugu State Printing and Publishing Company (5,303,000.00	5,303,000.00	495,670.00	638,470.00	12.0%	4,664,530.00
01400000000	Auditor General	6,390,000.00	7,890,000.00	612,200.00	5,578,125.76	70.7%	2,311,874.24
014000100100	Office of the State Auditor General	4,380,000.00	5,880,000.00	10,000.00	4,870,925.76	82.8%	1,009,074.24
014000200100	Office of the Auditor General for Local Governm	2,010,000.00	2,010,000.00	602,200.00	707,200.00	35.2%	1,302,800.00
01470000000	Civil Service Commission (CSC)	1,820,000.00	1,820,000.00	448,000.00	761,000.00	41.8%	1,059,000.00
014700100100	Civil Service Commission	1,820,000.00	1,820,000.00	448,000.00	761,000.00	41.8%	1,059,000.00
01490000000	Local Government Service Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
014900100100	Local Government Service Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
01480000000	Enugu State Independent Electoral Commi	1,300,000.00	13,300,000.00	982,391.13	8,988,309.08	67.6%	4,311,690.92
014800100100	Enugu State Independent Electoral Commission	1,300,000.00	13,300,000.00	982,391.13	8,988,309.08	67.6%	4,311,690.92
01660000000	Ministry of Human Capital Development an	3,360,000.00	3,360,000.00	6,219,042.69	8,035,542.69	239.2%	- 4,675,542.69
016600100100	Ministry of Human Capital Development and Po	3,360,000.00	3,360,000.00	6,219,042.69	8,035,542.69	239.2%	- 4,675,542.69
02000000000	Economic Sector	139,048,884,270.00	187,950,866,563.00	62,711,649,038.84	147,101,940,474.54	78.3%	40,848,926,088.46
02150000000	Ministry of Agriculture and Natural Resou	4,606,362,000.00	9,606,362,000.00	2,726,300.00	10,527,500.00	0.1%	9,595,834,500.00
021500100100	Ministry of Agriculture and Natural Resources	1,014,862,000.00	6,014,862,000.00	2,726,300.00	10,527,500.00	0.2%	6,004,334,500.00
021510200100	Enugu State Agricultural Development Program	3,591,500,000.00	3,591,500,000.00	-	-	0.0%	3,591,500,000.00
02200000000	Ministry of Finance and Economic Develop	122,688,766,770.00	166,688,154,375.00	62,246,204,558.02	145,498,066,370.58	87.3%	21,190,088,004.42
022000100100	Ministry of Finance and Economic Development	37,647,916,770.00	52,632,611,458.00	30,000,837,270.00	30,112,169,701.00	57.2%	22,520,441,757.00
022000700100	Office of the State Accountant- General	69,800,000,000.00	97,718,592,917.00	23,944,358,029.26	93,991,175,370.34	96.2%	3,727,417,546.66
022000800100	Board of Internal Revenue	15,200,000,000.00	16,200,000,000.00	8,218,949,779.19	21,224,413,619.67	131.0%	- 5,024,413,619.67
022001200100	Enugu State Gaming Commission	40,850,000.00	136,950,000.00	82,059,479.57	170,307,679.57	124.4%	- 33,357,679.57
02220000000	Ministry of Commerce and Industry	2,181,000,000.00	2,563,000,000.00	21,874,900.00	91,470,700.00	3.6%	2,471,529,300.00
022200100100	Ministry of Commerce and Industry	160,500,000.00	160,500,000.00	21,874,900.00	91,470,700.00	57.0%	69,029,300.00
022201700100	Enugu State Investment Development Authority	2,020,500,000.00	2,402,500,000.00	-	-	0.0%	2,402,500,000.00
02280000000	Ministry of Science and Technology	200,000.00	17,200,000.00	-	16,250,000.00	94.5%	950,000.00
022800100100	Ministry of Science and Technology	200,000.00	17,200,000.00	-	16,250,000.00	94.5%	950,000.00
02290000000	Ministry of Transport	222,300,000.00	206,800,000.00	32,357,150.00	57,599,710.00	27.9%	149,200,290.00
022900100100	Ministry of Transport	146,300,000.00	130,800,000.00	32,093,650.00	53,802,650.00	41.1%	76,997,350.00
022905300100	Enugu State Transport Company ENTRACO	66,000,000.00	66,000,000.00	113,500.00	1,459,610.00	2.2%	64,540,390.00
022905300200	Coal City Transport Services	10,000,000.00	10,000,000.00	150,000.00	2,337,450.00	23.4%	7,662,550.00

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
023400000000	Ministry of Works and Infrastructure	233,000,000.00	234,000,000.00	21,076,520.00	54,437,430.00	23.3%	179,562,570.00
023400100100	Ministry of Works and Infrastructure	33,000,000.00	34,000,000.00	21,076,520.00	54,437,430.00	160.1%	- 20,437,430.00
023410200100	Rural Access Mobility Project (RAMP)	200,000,000.00	200,000,000.00	-	-	0.0%	- 200,000,000.00
023600000000	Ministry of Culture and Tourism	14,850,000.00	14,850,000.00	5,695,210.00	8,731,210.00	58.8%	6,118,790.00
023600100100	Ministry of Culture and Tourism	1,800,000.00	1,800,000.00	1,810,500.00	3,302,500.00	183.5%	- 1,502,500.00
023605200100	Tourism Board	13,050,000.00	13,050,000.00	3,884,710.00	5,428,710.00	41.6%	- 7,621,290.00
023800000000	State Economic Planning Commission	850,000,000.00	1,700,000,000.00	-	-	0.0%	1,700,000,000.00
023800100100	State Economic Planning Commission	850,000,000.00	1,700,000,000.00	-	-	0.0%	- 1,700,000,000.00
025200000000	Ministry of Water Resources	3,310,030,000.00	3,310,030,000.00	22,152,871.73	82,964,144.24	2.5%	3,227,065,855.76
025200100100	Ministry of Water Resources	102,850,000.00	102,850,000.00	245,000.00	845,000.00	0.8%	- 102,005,000.00
025210200100	Enugu State Water Corporation	3,207,180,000.00	3,207,180,000.00	21,907,871.73	82,119,144.24	2.6%	- 3,125,060,855.76
025300000000	Ministry of Housing	2,353,735,500.00	1,057,635,500.00	41,017,885.00	278,648,914.10	26.3%	778,986,585.90
025300100100	Ministry of Housing	34,650,000.00	34,650,000.00	-	-	0.0%	- 34,650,000.00
025301000100	Enugu State Housing Development Corporation	2,319,085,500.00	1,022,985,500.00	41,017,885.00	278,648,914.10	27.2%	- 744,336,585.90
025400000000	Ministry of Rural Development	38,550,000.00	41,550,000.00	4,649,500.00	10,731,915.16	25.8%	30,818,084.84
025400100100	Ministry of Rural Development	4,000,000.00	7,000,000.00	623,000.00	5,897,500.00	84.3%	- 1,102,500.00
025400700100	Fire Service Department	34,550,000.00	34,550,000.00	4,026,500.00	4,834,415.16	14.0%	- 29,715,584.84
026000000000	Ministry of Lands and Urban Development	2,400,090,000.00	2,000,090,000.00	313,894,144.09	992,512,580.46	49.6%	1,007,577,419.54
026000100100	Ministry of Lands and Urban Development	2,377,390,000.00	1,977,390,000.00	303,474,834.09	982,093,270.46	49.7%	- 995,296,729.54
026000100200	Office of the Surveyor General	22,700,000.00	22,700,000.00	10,419,310.00	10,419,310.00	45.9%	- 12,280,690.00
026400000000	Ministry of Budget and Planning	150,000,000.00	511,194,688.00	-	-	0.0%	511,194,688.00
026400100100	Ministry of Budget and Planning	150,000,000.00	511,194,688.00	-	-	0.0%	- 511,194,688.00
030000000000	Law and Justice Sector	512,625,000.00	362,625,000.00	162,203,950.29	375,877,620.68	103.7%	- 13,252,620.68
031800000000	The State Judiciary	504,050,000.00	354,050,000.00	158,136,091.39	365,854,143.28	103.3%	- 11,804,143.28
031805100100	Enugu State High Court	450,050,000.00	300,050,000.00	144,339,665.49	340,728,159.23	113.6%	- 40,678,159.23
031805100200	Enugu State Multi Door House	9,000,000.00	9,000,000.00	644,840.00	4,924,852.00	54.7%	- 4,075,148.00
031805200100	Customary Court of Appeal	45,000,000.00	45,000,000.00	13,151,585.90	20,201,132.05	44.9%	- 24,798,867.95
032600000000	Ministry of Justice	8,575,000.00	8,575,000.00	4,067,858.90	10,023,477.40	116.9%	- 1,448,477.40
032600100100	Ministry of Justice	8,240,000.00	8,240,000.00	3,985,858.90	9,859,377.40	119.7%	- 1,619,377.40
032600700100	Citizens' Rights and Mediation Centre	335,000.00	335,000.00	82,000.00	164,100.00	49.0%	- 170,900.00
040000000000	Regional	204,300,000.00	204,300,000.00	51,116,907.40	175,533,250.40	85.9%	28,766,749.60
043700000000	Ministry of Capital Territory Development	204,300,000.00	204,300,000.00	51,116,907.40	175,533,250.40	85.9%	28,766,749.60
043700100100	Enugu Capital Territory Development Authority	204,300,000.00	204,300,000.00	51,116,907.40	175,533,250.40	85.9%	- 28,766,749.60
050000000000	Social Sector	11,651,614,500.00	20,981,614,500.00	1,770,381,589.39	8,935,040,917.86	42.6%	12,046,573,582.14
051300000000	Ministry of Youth and Sport	380,250,000.00	110,250,000.00	930,000.00	6,225,000.00	5.6%	104,025,000.00
051300100100	Ministry of Youth and Sport	10,250,000.00	10,250,000.00	930,000.00	6,225,000.00	60.7%	- 4,025,000.00
051300200100	Rangers Management Corporation	370,000,000.00	100,000,000.00	-	-	0.0%	- 100,000,000.00
051400000000	Ministry of Gender Affairs and Social Development	6,350,000.00	6,350,000.00	2,132,800.00	6,595,400.00	103.9%	- 245,400.00
051400100100	Ministry of Gender Affairs and Social Development	6,350,000.00	6,350,000.00	2,132,800.00	6,595,400.00	103.9%	- 245,400.00
051700000000	Ministry of Education	8,468,007,000.00	14,068,007,000.00	1,489,767,425.66	7,987,433,670.15	56.8%	6,080,573,329.85
051700100100	Ministry of Education	58,760,000.00	58,760,000.00	10,837,100.00	51,621,600.00	87.9%	- 7,138,400.00
051700300100	Enugu State Universal Basic Education Board	2,165,000,000.00	6,165,000,000.00	16,673,260.00	16,693,260.00	0.3%	- 6,148,306,740.00
051700800100	Enugu State Library Board	1,295,000.00	1,295,000.00	-	60,000.00	4.6%	- 1,235,000.00
051700900100	Examinations Development Centre	565,130,000.00	565,130,000.00	3,054,130.28	471,177,050.28	83.4%	- 93,952,949.72
051701000100	Agency for Mass Literacy	300,000.00	300,000.00	35,000.00	55,000.00	18.3%	- 245,000.00
051701800100	Enugu State Polytechnic Iwollo	48,750,000.00	48,750,000.00	1,783,500.00	9,039,181.02	18.5%	- 39,710,818.98
051701900100	Enugu State College of Education (Technical)	131,750,000.00	131,750,000.00	-	21,176,100.00	16.1%	- 110,573,900.00
051702600200	Enugu State University of Science and Technology	2,528,166,000.00	4,128,166,000.00	1,289,781,034.38	4,918,021,958.92	119.1%	- 789,855,958.92
051702700200	State University of Medical and Applied Sciences	215,300,000.00	215,300,000.00	-	-	0.0%	- 215,300,000.00
051703100100	Institute of Management and Technology (IMT)	2,077,356,000.00	2,077,356,000.00	154,125,901.00	2,021,586,069.93	97.3%	- 55,769,930.07
051705100100	Post-Primary Schools Management Board (PPS)	621,000,000.00	621,000,000.00	-	427,678,100.00	68.9%	- 193,321,900.00
051705400100	Enugu State Science Technical and Vocational Education Board	55,200,000.00	55,200,000.00	13,477,500.00	50,325,350.00	91.2%	- 4,874,650.00

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
05210000000	Ministry of Health	2,460,211,500.00	6,460,211,500.00	227,026,204.34	692,028,934.57	10.7%	5,768,182,565.43
052100100100	Ministry of Health	1,061,265,000.00	5,061,265,000.00	42,109,384.34	79,597,784.34	1.6%	4,981,667,215.66
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,264,666,500.00	1,264,666,500.00	172,427,440.00	523,980,995.00	41.4%	740,685,505.00
052102600200	ESUT College of Medicine (Teaching Hospital)	34,615,000.00	34,615,000.00	513,000.00	30,989,000.00	89.5%	3,626,000.00
052110200100	Enugu State Hospitals Management Board (SHE)	31,000,000.00	31,000,000.00	11,976,380.00	30,303,078.00	97.8%	696,922.00
052110300100	Enugu State College of Health Technology, Oji	43,750,000.00	43,750,000.00	-	27,158,077.23	62.1%	16,591,922.77
052110300200	Enugu State College of Public Health Nursing/H	24,915,000.00	24,915,000.00	-	-	0.0%	24,915,000.00
05350000000	Ministry of Environment and Mineral Reso	265,496,000.00	265,496,000.00	46,847,159.39	174,242,547.14	65.6%	91,253,452.86
053500100100	Ministry of Environment and Mineral Resources	97,936,000.00	97,936,000.00	9,486,808.39	48,444,108.39	49.5%	49,491,891.61
053505300100	Enugu State Waste Management Authority (ESV)	141,560,000.00	141,560,000.00	37,283,351.00	120,878,343.00	85.4%	20,681,657.00
053505300200	Forestry Commission	2,000,000.00	2,000,000.00	77,000.00	112,000.00	5.6%	1,888,000.00
053505400100	Enugu State Structures for Signage and Advert	24,000,000.00	24,000,000.00	-	4,808,095.75	20.0%	19,191,904.25
05510000000	Ministry of Local Government	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
055100100100	Ministry of Local Government	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
05620000000	Ministry of Chieftaincy Matters	69,800,000.00	69,800,000.00	3,678,000.00	68,515,366.00	98.2%	1,284,634.00
056200100100	Ministry of Chieftaincy Matters	69,800,000.00	69,800,000.00	3,678,000.00	68,515,366.00	98.2%	1,284,634.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2023 Q4 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
1	REVENUE	151,602,416,770.00	209,697,899,063.00	64,718,731,363.45	156,639,866,609.47	74.7%	53,058,032,453.53
11	GOVERNMENT SHARE OF FAAC	69,800,000,000.00	92,400,000,000.00	23,940,018,476.26	87,306,116,190.42	94.5%	5,093,883,809.58
1101	GOVERNMENT SHARE OF FAAC	69,800,000,000.00	92,400,000,000.00	23,940,018,476.26	87,306,116,190.42	94.5%	5,093,883,809.58
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	39,000,000,000.00	39,000,000,000.00	7,687,398,561.31	33,322,823,733.33	85.4%	5,677,176,266.67
11010101	STATUTORY ALLOCATION	39,000,000,000.00	39,000,000,000.00	7,687,398,561.31	33,322,823,733.33	85.4%	5,677,176,266.67
110102	STATE GOVERNMENT SHARE OF VAT	26,000,000,000.00	34,000,000,000.00	11,195,078,364.92	36,266,018,839.83	106.7%	- 2,266,018,839.83
11010201	SHARE OF VAT	26,000,000,000.00	34,000,000,000.00	11,195,078,364.92	36,266,018,839.83	106.7%	- 2,266,018,839.83
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	4,800,000,000.00	19,400,000,000.00	5,057,541,550.03	17,717,273,617.26	91.3%	1,682,726,382.74
11010301	EXCESS CRUDE	400,000,000.00	1,100,000,000.00	-	682,302,963.14	62.0%	417,697,036.86
11010313	Exchange Rate Difference	500,000,000.00	12,500,000,000.00	4,643,823,424.04	12,812,792,590.99	102.5%	- 312,792,590.99
11010315	Non Oil Revenue	3,500,000,000.00	3,500,000,000.00	413,718,125.99	2,489,839,263.07	71.1%	1,010,160,736.93
11010318	Excess Bank Charges Recovered	200,000,000.00	900,000,000.00	-	643,570,597.85	71.5%	256,429,402.15
11010319	Forex Equalization	200,000,000.00	1,400,000,000.00	-	1,088,768,202.21	77.8%	311,231,797.79
12	INDEPENDENT REVENUE	30,200,000,000.00	36,117,592,917.00	10,778,712,887.19	37,627,781,819.05	104.2%	- 1,510,188,902.05
1201	TAX REVENUE	12,682,730,000.00	12,441,130,000.00	5,969,164,738.15	15,128,991,099.39	121.6%	- 2,687,861,099.39
120101	PERSONAL TAXES	9,930,000,000.00	9,930,000,000.00	5,037,556,021.75	12,807,460,721.52	129.0%	- 2,877,460,721.52
12010101	Capital Gains Tax	30,000,000.00	30,000,000.00	28,657,387.68	57,744,601.37	192.5%	- 27,744,601.37
12010102	Direct Assessment Tax (Current)	150,000,000.00	150,000,000.00	55,402,393.62	205,402,393.62	136.9%	- 55,402,393.62
12010103	Direct Assessment Tax (Arrears/Late)	50,000,000.00	50,000,000.00	22,994,050.44	72,994,050.44	146.0%	- 22,994,050.44
12010104	Pay As You Earn (PAYE) - Federal	4,000,000,000.00	4,000,000,000.00	-	3,041,209,006.12	76.0%	958,790,993.88
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	700,000,000.00	700,000,000.00	-	657,610,796.66	93.9%	42,389,203.34
12010106	Pay As You Earn (PAYE) - Local Government	200,000,000.00	200,000,000.00	-	106,790,952.42	53.4%	93,209,047.58
12010107	Pay As You Earn (PAYE) - Companies	4,200,000,000.00	4,200,000,000.00	4,913,618,610.01	8,348,825,340.89	198.8%	- 4,148,825,340.89
12010108	Pay as You Earn (PAYE) - (Arrears)	300,000,000.00	300,000,000.00	-	300,000,000.00	100.0%	-
12010109	Penalties Tax	300,000,000.00	300,000,000.00	16,883,580.00	16,883,580.00	5.6%	283,116,420.00
120103	OTHER TAXES	2,752,730,000.00	2,511,130,000.00	931,608,716.40	2,321,530,377.87	92.4%	189,599,622.13
12010301	Pools Betting Tax (Current)	1,040,000.00	3,540,000.00	-	2,535,000.00	71.6%	1,005,000.00
12010303	5% Withholding Tax on Payment to Contractors	451,000,000.00	463,000,000.00	190,700,119.09	648,456,037.04	140.1%	- 185,456,037.04
12010304	10% Withholding Tax on Dividends	222,300,000.00	222,300,000.00	122,771,727.96	322,793,051.85	145.2%	- 100,493,051.85
12010305	10% Withholding Tax on Bank Interest	350,000,000.00	350,000,000.00	555,295,335.20	857,043,501.83	244.9%	- 507,043,501.83
12010306	10% Withholding Tax on Rent	10,000,000.00	10,000,000.00	6,385,936.93	13,652,525.15	136.5%	- 3,652,525.15
12010307	10% Withholding Tax on Royalty	1,000,000.00	1,000,000.00	173,715.07	1,059,085.73	105.9%	- 59,085.73
12010308	10% Withholding Tax on Director's Fees	13,000,000.00	13,000,000.00	9,868,493.10	17,836,489.11	137.2%	- 4,836,489.11
12010309	Tax Collection Agent Debit/Rural Tax	30,000.00	30,000.00	-	5,700.00	19.0%	24,300.00
12010310	Education Development Levy	400,000.00	400,000.00	367,800.00	447,550.00	111.9%	- 47,550.00
12010312	Enugu State Property and Land Use Tax	265,000,000.00	265,000,000.00	35,365,380.72	259,758,098.80	98.0%	5,241,901.20
12010314	Mortuary Levy	270,000.00	270,000.00	4,200.00	9,267.00	3.4%	266,733.00
12010315	Infrastructural Development Levy	424,490,000.00	328,390,000.00	3,672,008.33	7,413,408.33	2.3%	320,976,591.67
12010316	10% Withholding Tax on Consultancy	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

Enugu State Government Budget Performance Report 2023 Q4 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
12010317	Sports Betting Proprietors Lucky Tax	9,000,000.00	9,000,000.00	-	9,000,000.00	100.0%	-
12010318	Loto Proprietors Weekly Tax	4,200,000.00	44,200,000.00	-	25,725,000.00	58.2%	18,475,000.00
12010319	DEVELOPMENT LEVIES	1,000,000,000.00	800,000,000.00	7,004,000.00	155,795,663.03	19.5%	644,204,336.97
1202	NON-TAX REVENUE	17,517,270,000.00	23,676,462,917.00	4,809,548,149.04	22,498,790,719.66	95.0%	1,177,672,197.34
120201	LICENCES - GENERAL	440,226,000.00	454,426,000.00	158,062,793.04	210,330,686.78	46.3%	244,095,313.22
12020122	HUNTING PERMITS	50,000.00	50,000.00	-	25,000.00	50.0%	25,000.00
12020132	MOTOR VEHICLE LICENCES	300,000,000.00	300,000,000.00	44,322,075.00	44,487,075.00	14.8%	255,512,925.00
12020133	DRIVERS' LICENCES	105,000,000.00	105,000,000.00	56,276,668.04	76,238,361.78	72.6%	28,761,638.22
12020138	Forestry Licenses	900,000.00	900,000.00	54,000.00	54,000.00	6.0%	846,000.00
12020145	Pools Agents Licenses (Current)	240,000.00	1,340,000.00	2,675,000.00	3,523,200.00	262.9%	2,183,200.00
12020150	Pools Proprietor Licenses	300,000.00	300,000.00	10,000.00	310,000.00	103.3%	10,000.00
12020180	Tricycle Licenses	6,000,000.00	6,000,000.00	7,128,900.00	8,130,900.00	135.5%	2,130,900.00
12020181	License for Water Producing Companies	300,000.00	300,000.00	245,000.00	545,000.00	181.7%	245,000.00
12020189	Renewal of License for Water Producing Companies	2,550,000.00	2,550,000.00	-	300,000.00	11.8%	2,250,000.00
12020190	Renewal of License for Commercial/Private Water Borehole	980,000.00	980,000.00	470,000.00	470,000.00	48.0%	510,000.00
12020191	Loto Proprietors License	2,100,000.00	3,200,000.00	1,000,000.00	3,600,000.00	112.5%	400,000.00
12020192	Loto Ageat License	2,170,000.00	8,170,000.00	5,050,000.00	10,750,000.00	131.6%	2,580,000.00
12020193	Sport Betting Proprietor s License	15,000,000.00	19,000,000.00	37,991,100.00	53,991,100.00	284.2%	34,991,100.00
12020194	Sport Betting Agent License	4,400,000.00	6,400,000.00	2,840,050.00	7,840,050.00	122.5%	1,440,050.00
12020195	Permit Licences and Concession	236,000.00	236,000.00	-	66,000.00	28.0%	170,000.00
120204	FEES - GENERAL	9,650,247,000.00	9,686,247,000.00	2,429,045,016.50	9,260,919,834.14	95.6%	425,327,165.86
12020401	COURT FEES	135,000,000.00	135,000,000.00	57,200,101.38	137,946,024.26	102.2%	2,946,024.26
12020404	TRADE UNION FEES	2,000,000.00	5,000,000.00	-	3,274,500.00	65.5%	1,725,500.00
12020412	RESEARCH TESTING FEES	2,000,000.00	2,000,000.00	-	2,000,000.00	100.0%	-
12020417	CONTRACTOR REGISTRATION FEES	9,265,000.00	26,265,000.00	31,491,970.00	54,284,120.00	206.7%	28,019,120.00
12020424	ACCREDITATION FEES	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00
12020426	COURT SUMMONS FEES	1,000,000.00	1,000,000.00	300.00	315,000.00	31.5%	685,000.00
12020427	TENDER FEES	20,359,000.00	20,359,000.00	7,693,910.00	18,974,160.00	93.2%	1,384,840.00
12020428	FIRE SAFETY CERTIFICATE FEES	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00
12020430	PROFESSIONAL REGISTRATION FEES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	7,000,000.00	7,000,000.00	624,000.00	5,022,000.00	71.7%	1,978,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	24,500,000.00	24,500,000.00	150,000.00	5,308,095.75	21.7%	19,191,904.25
12020437	DEEDS REGISTRATION FEES	135,000,000.00	135,000,000.00	113,425,445.70	242,436,000.87	179.6%	107,436,000.87
12020438	SURVEY/ PLANNING/ BUILDING FEES	331,000,000.00	331,000,000.00	128,056,846.00	314,109,882.50	94.9%	16,890,117.50
12020441	LABORATORY FEES	108,106,000.00	108,106,000.00	34,839,295.00	135,958,055.00	125.8%	27,852,055.00
12020442	ASSOCIATION FEES	2,003,000.00	2,003,000.00	623,000.00	2,624,000.00	131.0%	621,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	2,150,000.00	2,150,000.00	92,000.00	2,222,200.00	103.4%	72,200.00
12020447	LAND USE FEES	40,000,000.00	40,000,000.00	924,129.98	27,242,367.50	68.1%	12,757,632.50
12020449	BUSINESS/TRADE OPERATING FEES	118,000,000.00	118,000,000.00	29,635,900.00	93,768,215.16	79.5%	24,231,784.84
12020450	INSPECTION FEES	122,540,000.00	107,040,000.00	12,686,770.00	21,149,003.00	19.8%	85,890,997.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	202,250,000.00	202,250,000.00	26,987,020.00	26,987,020.00	13.3%	175,262,980.00
12020453	APPLICATIONS FEES	36,275,000.00	36,275,000.00	10,244,414.00	28,890,571.00	79.6%	7,384,429.00
12020454	PARKING FEES	4,000,000.00	4,000,000.00	4,015,067.20	7,807,045.20	195.2%	3,807,045.20
12020455	Registration of Motor Vehicles Fees	134,000,000.00	134,000,000.00	72,251,775.00	156,328,937.88	116.7%	22,328,937.88
12020456	Road Traffic Exam Fees	150,000,000.00	150,000,000.00	116,277,600.00	266,277,600.00	177.5%	116,277,600.00
12020464	Fees for Registration of Non Formal Learning Center	100,000.00	100,000.00	35,000.00	35,000.00	35.0%	65,000.00
12020465	Renewal of Non Formal Learning Center	100,000.00	100,000.00	-	20,000.00	20.0%	80,000.00
12020468	Legacy Estate Development Fee	1,150,000.00	1,150,000.00	1,602,279.66	2,102,279.66	182.8%	952,279.66
12020470	Survey Fee	78,655,000.00	78,655,000.00	4,139,000.00	53,848,728.60	68.5%	24,806,271.40
12020471	Computerization Fee	11,485,000.00	11,485,000.00	84,000.00	10,967,070.00	95.5%	517,930.00
12020475	Registration of Private School	6,000,000.00	6,000,000.00	4,773,400.00	10,535,400.00	175.6%	4,535,400.00
12020476	Renewal of Registration of Private School	35,000,000.00	35,000,000.00	2,477,800.00	35,163,300.00	100.5%	163,300.00
12020477	Application Form Fees from Private School	100,000.00	100,000.00	516,000.00	616,000.00	616.0%	516,000.00
12020483	Registration of Youth Clubs and Organisations	200,000.00	200,000.00	5,000.00	5,000.00	2.5%	195,000.00
12020484	Renewal of Youth Clubs and Organisations	50,000.00	50,000.00	10,000.00	10,000.00	20.0%	40,000.00
12020487	Registration Fees of Hospital	31,100,000.00	31,100,000.00	4,421,250.00	18,930,488.00	60.9%	12,169,512.00
12020488	Renewal Registration Fees of Hospital	30,000,000.00	30,000,000.00	37,665,884.34	61,131,884.34	203.8%	31,131,884.34

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
12020491	Tuition Fees	2,913,926,200.00	2,983,926,200.00	248,366,183.24	2,931,115,280.47	98.2%	52,810,919.53
12020492	Examination Fees	984,806,000.00	984,806,000.00	18,986,930.28	862,344,000.28	87.6%	122,461,999.72
12020494	Pre-qualification/Processing Fees	3,768,000.00	3,768,000.00	893,750.00	2,219,750.00	58.9%	1,548,250.00
12020495	Certificate of Recognition Fees	5,000,000.00	5,000,000.00	-	4,437,000.00	88.7%	563,000.00
12020496	Clearance Fees for Ofala Festivals	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	200.0%	1,000,000.00
12020497	Medical Ward Fees	73,903,000.00	73,903,000.00	-	38,391,410.00	51.9%	35,511,590.00
12020498	Right of Way Permit Fees/Cutting of Road	40,000,000.00	40,000,000.00	100,000.00	26,376,400.00	65.9%	13,623,600.00
12020499	Other Fees	3,842,555,800.00	3,804,055,800.00	1,456,748,994.72	3,647,746,044.67	95.9%	156,309,755.33
120205	FINES - GENERAL	89,820,000.00	91,820,000.00	20,364,770.20	33,469,936.20	36.5%	58,350,063.80
12020501	Penalty for Offences - General	42,645,000.00	43,645,000.00	464,750.00	1,439,400.00	3.3%	42,205,600.00
12020502	Court Fines	8,000,000.00	8,000,000.00	642,400.00	6,440,106.00	80.5%	1,559,894.00
12020503	Travelers Manifest Offence Fines	4,000,000.00	4,000,000.00	-	1,771,000.00	44.3%	2,229,000.00
12020504	Traffic Offences Fines	15,000,000.00	15,000,000.00	12,989,500.00	15,671,900.00	104.5%	671,900.00
12020505	Sewerage Control Fines	500,000.00	500,000.00	-	476,500.00	95.3%	23,500.00
12020506	Conservation Offences Fines	85,000.00	85,000.00	-	-	0.0%	85,000.00
12020509	Sanitation Offences Fines	120,000.00	120,000.00	150,000.00	152,000.00	126.7%	32,000.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	1,000,000.00	2,000,000.00	280,000.00	1,640,910.00	82.0%	359,090.00
12020520	Contravention Fines	5,270,000.00	5,270,000.00	-	-	0.0%	5,270,000.00
12020531	Forest Offences Fines	500,000.00	500,000.00	23,000.00	33,000.00	6.6%	467,000.00
12020546	Fines from Non Compliance on Plan Approval	2,600,000.00	2,600,000.00	5,815,120.20	5,845,120.20	224.8%	3,245,120.20
12020547	Fines from Unauthorized Installation	10,100,000.00	10,100,000.00	-	-	0.0%	10,100,000.00
120206	SALES - GENERAL	2,030,007,000.00	1,048,407,000.00	148,637,931.30	509,228,371.18	48.6%	539,178,628.82
12020601	Sales of Journal & Publications	103,489,000.00	107,489,000.00	8,080,350.00	106,714,340.00	99.3%	774,660.00
12020604	SALES OF ID CARDS	31,247,000.00	31,247,000.00	-	28,526,108.00	91.3%	2,720,892.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	4,398,000.00	4,398,000.00	150,750.00	4,182,300.00	95.1%	215,700.00
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	1,800,000.00	1,800,000.00	-	639,051.02	35.5%	1,160,948.98
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	25,000,000.00	25,000,000.00	619,200.00	18,036,450.00	72.1%	6,963,550.00
12020616	Sale of Old Newspapers	2,000,000.00	2,000,000.00	298,600.00	441,400.00	22.1%	1,558,600.00
12020619	Sale of Photographs	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020623	Sale of form for Housing Loan to Civil Servants	1,195,970,000.00	195,970,000.00	-	300,050.00	0.2%	195,669,950.00
12020653	Sale of Registration Forms	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020654	Sale of Application Forms for Casino Licences	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020662	Sales of Enugu State Law Books	1,600,000.00	1,600,000.00	589,330.00	2,090,830.00	130.7%	490,830.00
12020665	Sale of Forest Produce	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020683	Sale of Motor Tickets	42,000,000.00	42,000,000.00	-	982,450.00	2.3%	41,017,550.00
12020688	Sale of Livestock Products	10,000.00	10,000.00	-	3,000.00	30.0%	7,000.00
12020690	Sale of Planting Materials (Food Crop)	1,600,000.00	1,600,000.00	-	1,322,900.00	82.7%	277,100.00
12020694	Sale of Motor Plates	300,000,000.00	300,000,000.00	97,129,430.00	207,467,418.35	69.2%	92,532,581.65
12020699	Others Sales	313,843,000.00	328,243,000.00	41,770,271.30	138,522,073.81	42.2%	189,720,926.19
120207	EARNINGS - GENERAL	498,824,000.00	263,824,000.00	66,662,257.46	166,657,515.96	63.2%	97,166,484.04
12020701	Earnings from Consultancy Services	1,566,000.00	1,566,000.00	-	1,556,000.00	99.4%	10,000.00
12020703	Earnings from Hire of Plants and Equipment	20,866,000.00	20,866,000.00	-	20,324,996.00	97.4%	541,004.00
12020704	Earnings from the Use of Govt. Vehicle	500,000.00	500,000.00	36,000.00	306,000.00	61.2%	194,000.00
12020705	Earnings from the Use of Govt. Halls	7,779,000.00	7,779,000.00	-	850,500.00	10.9%	6,928,500.00
12020707	Earnings from Government House Clinic	1,350,000.00	1,350,000.00	451,000.00	1,801,000.00	133.4%	451,000.00
12020710	Earnings from Guest Houses	556,000.00	556,000.00	-	5,000.00	0.9%	551,000.00
12020711	Earnings from Commercial Activities	293,535,000.00	58,535,000.00	44,328,324.96	89,863,324.96	153.5%	31,328,324.96
12020788	Earnings from Cards and Lucky Games (Lottery)	40,000.00	40,000.00	48,000.00	88,000.00	220.0%	48,000.00
12020790	Earnings from State Cultural Troupes	1,500,000.00	1,500,000.00	1,810,500.00	3,002,500.00	200.2%	1,502,500.00
12020791	Earnings from Polo Park	2,000,000.00	2,000,000.00	1,215,000.00	1,215,000.00	60.8%	785,000.00
12020799	Other Earnings	169,132,000.00	169,132,000.00	18,773,432.50	47,645,195.00	28.2%	121,486,805.00

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
12020491	Tuition Fees	2,913,926,200.00	2,983,926,200.00	248,366,183.24	2,931,115,280.47	98.2%	52,810,919.53
12020492	Examination Fees	984,806,000.00	984,806,000.00	18,986,930.28	862,344,000.28	87.6%	122,461,999.72
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	102,116,000.00	104,116,000.00	8,460,685.00	25,106,085.00	24.1%	79,009,915.00
12020803	Rent on Govt. Buildings	101,796,000.00	103,796,000.00	8,350,425.00	24,893,825.00	24.0%	78,902,175.00
12020806	Rent on Senior Staff Quarters	150,000.00	150,000.00	62,260.00	94,260.00	62.8%	55,740.00
12020822	Rent on Canteens	170,000.00	170,000.00	48,000.00	118,000.00	69.4%	52,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,483,405,000.00	1,083,405,000.00	96,723,308.41	453,343,802.56	41.8%	630,061,197.44
12020903	Rents & Premium on the Allocation of Land	907,000,000.00	707,000,000.00	37,452,356.00	303,048,420.10	42.9%	403,951,579.90
12020907	Current (Ground Rent)	565,105,000.00	365,105,000.00	58,440,219.81	149,464,649.86	40.9%	215,640,350.14
12020908	Arrears (Ground Rent)	11,000,000.00	11,000,000.00	830,732.60	830,732.60	7.6%	10,169,267.40
12020909	Penalties (Ground Rent)	300,000.00	300,000.00	-	-	0.0%	300,000.00
120210	REPAYMENTS - GENERAL	3,070,838,000.00	9,389,430,917.00	1,881,591,387.13	10,538,809,639.30	112.2%	- 1,149,378,722.30
12021005	Other Refunds	70,838,000.00	5,389,430,917.00	4,339,553.00	4,979,090,579.92	92.4%	410,340,337.08
12021014	Recovery from back duty assessment	3,000,000,000.00	4,000,000,000.00	1,877,251,834.13	5,559,719,059.38	139.0%	- 1,559,719,059.38
120211	INVESTMENT INCOME	150,737,000.00	1,553,737,000.00	-	1,300,891,848.54	83.7%	252,845,151.46
12021102	Dividend Received	150,010,000.00	153,010,000.00	-	88,173,470.00	57.6%	64,836,530.00
12021103	Other Investment Income	727,000.00	1,400,727,000.00	-	1,212,718,378.54	86.6%	188,008,621.46
120212	INTEREST EARNED	1,050,000.00	1,050,000.00	-	33,000.00	3.1%	1,017,000.00
12021201	Interest on Bank Deposit	1,050,000.00	1,050,000.00	-	33,000.00	3.1%	1,017,000.00
13	AID AND GRANTS	7,778,000,000.00	22,371,194,688.00	-	1,705,968,600.00	7.6%	20,665,226,088.00
1302	GRANTS	7,778,000,000.00	22,371,194,688.00	-	1,705,968,600.00	7.6%	20,665,226,088.00
130201	DOMESTIC GRANTS	7,560,000,000.00	21,060,000,000.00	-	1,705,968,600.00	8.1%	19,354,031,400.00
13020102	CAPITAL GRANTS FROM FGN	7,185,000,000.00	20,685,000,000.00	-	1,705,968,600.00	8.2%	18,979,031,400.00
13020103	CURRENT GRANTS FROM LGAS	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00
130202	FOREIGN GRANTS	218,000,000.00	1,311,194,688.00	-	-	0.0%	1,311,194,688.00
13020202	CAPITAL FOREIGN GRANTS	218,000,000.00	1,311,194,688.00	-	-	0.0%	1,311,194,688.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	43,824,416,770.00	58,809,111,458.00	30,000,000,000.00	30,000,000,000.00	51.0%	28,809,111,458.00
1403	LOANS/ BORROWINGS RECEIPT	43,824,416,770.00	58,809,111,458.00	30,000,000,000.00	30,000,000,000.00	51.0%	28,809,111,458.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	34,962,916,770.00	49,947,611,458.00	30,000,000,000.00	30,000,000,000.00	60.1%	19,947,611,458.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	34,962,916,770.00	49,947,611,458.00	30,000,000,000.00	30,000,000,000.00	60.1%	19,947,611,458.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	8,861,500,000.00	8,861,500,000.00	-	-	0.0%	8,861,500,000.00
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	8,861,500,000.00	8,861,500,000.00	-	-	0.0%	8,861,500,000.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2023 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Expenditure	166,602,416,770.00	224,697,899,063.00	87,513,542,145.87	154,010,414,835.32	68.5%	70,687,484,227.68
01000000000	Administration Sector	40,689,329,750.00	49,999,829,750.00	15,915,630,575.24	39,852,595,615.52	79.7%	10,147,234,134.48
01110000000	Governor's Office	18,436,487,320.00	26,660,487,320.00	10,018,880,424.11	18,349,916,716.68	68.8%	8,310,570,603.32
011100100100	Office of the Executive Governor	17,411,895,700.00	25,655,895,700.00	9,548,279,416.92	17,835,903,508.17	69.5%	7,819,992,191.83
011100100200	Office of the Deputy Governor	553,481,620.00	613,481,620.00	443,875,430.19	461,510,371.26	75.2%	151,971,248.74
011100300100	Boundary Adjustment Commission	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100800100	Enugu State Emergency Management Agency	220,800,000.00	170,800,000.00	10,900,444.00	30,528,908.50	17.9%	140,271,091.50
011100900100	Council for Privatization and Commercialization	-	18,500,000.00	-	-	0.0%	18,500,000.00
011101000100	Dept of Due Process and Budget Monitoring	48,500,000.00	38,500,000.00	14,000,000.00	14,000,000.00	36.4%	24,500,000.00
011101600200	Economic Affairs Unit	4,850,000.00	4,850,000.00	-	-	0.0%	4,850,000.00
011101800100	Enugu State Social Investment Agency	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	78,380,000.00	58,380,000.00	-	1,498,044.75	2.6%	56,881,955.25
011110100100	Project Development and Implementation Dept.	19,370,000.00	19,370,000.00	1,825,133.00	5,475,884.00	28.3%	13,894,116.00
011118400100	Volunteer Service Agency	38,450,000.00	38,450,000.00	-	1,000,000.00	2.6%	37,450,000.00
011105200100	Performance Improvement Bureau (PIB)/SERVICOM	26,400,000.00	26,400,000.00	-	-	0.0%	26,400,000.00
011105200200	State Focal Office World Bank Development Partner	4,860,000.00	4,860,000.00	-	-	0.0%	4,860,000.00
01610000000	Office of the Secretary to the State Government	3,152,852,950.00	7,309,852,950.00	2,547,703,541.10	5,845,323,933.32	80.0%	1,464,529,016.68
016100100100	Office of the Secretary to the State Government	2,393,033,250.00	6,443,033,250.00	2,506,774,577.18	5,745,408,127.36	89.2%	697,625,122.64
016100200100	Economic Affairs and Parastatals	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016101600100	Enugu State Economic Development Department	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016102100100	Enugu State Liaison Office, Lagos	74,648,150.00	74,648,150.00	28,444,371.14	67,809,474.90	90.8%	6,838,675.10
016102100200	Enugu State Liaison Office, Abuja	101,521,550.00	111,521,550.00	12,484,592.78	32,106,331.06	28.8%	79,415,218.94
016103700100	Muslim Pilgrims Board	67,600,000.00	69,600,000.00	-	-	0.0%	69,600,000.00
016103800100	Christian Pilgrims Board	509,050,000.00	604,050,000.00	-	-	0.0%	604,050,000.00
01120000000	Enugu State House of Assembly (The Legislature)	6,607,868,850.00	4,459,868,850.00	572,027,813.92	2,791,271,874.15	62.6%	1,668,596,975.85
011200300100	Enugu State House of Assembly (The Legislature)	5,986,618,850.00	4,438,618,850.00	572,027,813.92	2,791,271,874.15	62.9%	1,647,346,975.85
011200400100	Enugu State House of Assembly Service Commission	621,250,000.00	21,250,000.00	-	-	0.0%	21,250,000.00
01230000000	Ministry of Information	937,587,140.00	887,087,140.00	82,620,618.55	547,343,777.94	61.7%	339,743,362.06
012300100100	Ministry of Information	193,177,770.00	193,177,770.00	51,773,535.63	132,582,646.18	68.6%	60,595,123.82
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	312,251,340.00	312,251,340.00	24,305,830.19	117,361,639.44	37.6%	194,889,700.56
012301300100	Government Printing and Stationery Dept. (Govt. Press)	347,348,150.00	306,848,150.00	6,541,252.73	291,787,689.28	95.1%	15,060,460.72
012305500100	Enugu State Printing and Publishing Company (Daily Star)	84,809,880.00	74,809,880.00	-	5,611,803.04	7.5%	69,198,076.96
01250000000	Office of the Head of State Civil Service	9,279,925,730.00	9,119,925,730.00	2,571,184,745.29	11,426,687,163.70	125.3%	- 2,306,761,433.70
012500100100	Office of the Head of State Civil Service	9,267,358,730.00	9,107,358,730.00	2,570,683,909.04	11,425,685,596.70	125.5%	- 2,318,326,866.70
012500500100	Establishment, Pension and Training	5,570,000.00	5,570,000.00	500,836.25	901,567.00	16.2%	4,668,433.00
012500500200	Public Service Department	3,330,000.00	3,330,000.00	-	100,000.00	3.0%	3,230,000.00
012500500300	Performance Improvement Bureau	3,667,000.00	3,667,000.00	-	-	0.0%	3,667,000.00
01400000000	Auditor General	335,860,380.00	191,860,380.00	32,869,820.88	84,312,060.43	43.9%	107,548,319.57
014000100100	Office of the State Auditor General	207,369,510.00	129,369,510.00	27,328,599.66	57,112,142.13	44.1%	72,257,367.87
014000200100	Office of the Auditor General for Local Government	128,490,870.00	62,490,870.00	5,541,221.22	27,199,918.30	43.5%	35,290,951.70
01470000000	Civil Service Commission (CSC)	196,570,200.00	168,570,200.00	14,394,824.41	78,470,199.37	46.6%	90,100,000.63
014700100100	Civil Service Commission	196,570,200.00	168,570,200.00	14,394,824.41	78,470,199.37	46.6%	90,100,000.63
01490000000	Local Government Service Commission	72,131,670.00	36,131,670.00	6,035,047.11	21,965,469.33	60.8%	14,166,200.67
014900100100	Local Government Service Commission	72,131,670.00	36,131,670.00	6,035,047.11	21,965,469.33	60.8%	14,166,200.67
01480000000	Enugu State Independent Electoral Commission	244,994,260.00	444,994,260.00	39,183,441.41	115,564,175.67	26.0%	329,430,084.33
014800100100	Enugu State Independent Electoral Commission	244,994,260.00	444,994,260.00	39,183,441.41	115,564,175.67	26.0%	329,430,084.33

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
01630000000	Ministry of Inter Ministerial Affairs	1,114,138,790.00	570,138,790.00	16,947,613.29	543,061,419.23	95.3%	27,077,370.77
016300100100	Ministry of Inter Ministerial Affairs	1,114,138,790.00	570,138,790.00	16,947,613.29	543,061,419.23	95.3%	27,077,370.77
01660000000	Ministry of Human Capital Development and Poverty Reduction	277,593,670.00	117,593,670.00	9,082,685.17	30,770,561.36	26.2%	86,823,108.64
016600100100	Ministry of Human Capital Development and Poverty Reduction	277,593,670.00	117,593,670.00	9,082,685.17	30,770,561.36	26.2%	86,823,108.64
01670000000	Ministry of Special Duties & Intergovernmental Affairs	33,318,790.00	33,318,790.00	4,700,000.00	17,908,264.34	53.7%	15,410,525.66
016700100100	Ministry of Special Duties & Intergovernmental Affairs	33,318,790.00	33,318,790.00	4,700,000.00	17,908,264.34	53.7%	15,410,525.66
02000000000	Economic Sector	62,226,571,040.00	116,152,053,333.00	57,119,013,882.73	77,808,073,530.62	67.0%	38,343,979,802.38
02150000000	Ministry of Agriculture and Natural Resources	5,818,856,390.00	5,375,356,390.00	185,300,858.85	838,335,074.21	15.6%	4,537,021,315.79
021500100100	Ministry of Agriculture and Natural Resources	1,052,666,590.00	1,207,666,590.00	123,409,858.85	498,245,647.53	41.3%	709,420,942.47
021502600100	Veterinary School, Achi	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	72,300,000.00	23,800,000.00	1,891,000.00	5,589,426.68	23.5%	18,210,573.32
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00
021510700100	Enugu State FADAM Project	1,005,789,800.00	705,789,800.00	-	-	0.0%	705,789,800.00
021510700200	Enugu State FGN/IFAD Agency	183,000,000.00	233,000,000.00	-	274,500,000.00	117.8%	- 41,500,000.00
021510700300	Enugu State APPEALS Agency	3,500,000,000.00	3,200,000,000.00	60,000,000.00	60,000,000.00	1.9%	3,140,000,000.00
02200000000	Ministry of Finance and Economic Development	10,827,236,130.00	11,490,236,130.00	12,825,439,381.84	19,509,751,701.10	169.8%	- 8,019,515,571.10
022000100100	Ministry of Finance and Economic Development	807,088,830.00	896,088,830.00	83,030,270.67	285,887,243.44	31.9%	610,201,586.56
022000700100	Office of the State Accountant- General	8,658,680,000.00	8,326,680,000.00	12,493,518,008.97	18,031,343,121.95	216.5%	- 9,704,663,121.95
022000800100	Board of Internal Revenue	1,320,720,440.00	2,226,720,440.00	242,111,335.73	1,166,950,407.18	52.4%	1,059,770,032.82
022001200100	Enugu State Gaming Commission	40,746,860.00	40,746,860.00	6,779,766.47	25,570,928.53	62.8%	15,175,931.47
02220000000	Ministry of Commerce and Industry	1,378,112,530.00	3,055,112,530.00	59,245,841.85	183,851,902.37	6.0%	2,871,260,627.63
022200100100	Ministry of Commerce and Industry	379,899,530.00	2,284,899,530.00	44,729,004.45	165,231,133.99	7.2%	2,119,668,396.01
022201700100	Enugu State Investment Development Authority	163,070,000.00	135,070,000.00	1,016,277.13	3,126,277.13	2.3%	131,943,722.87
022201800100	Small and Medium Scale Enterprises Promotion	729,020,000.00	529,020,000.00	13,500,560.27	15,494,491.25	2.9%	13,525,508.75
022201900100	Enugu Marketing Company	106,123,000.00	106,123,000.00	-	-	0.0%	106,123,000.00
02270000000	Ministry of Labour and Productivity	57,841,390.00	58,841,390.00	8,516,778.84	29,204,835.70	49.6%	29,636,554.30
022700100100	Ministry of Labour and Productivity	57,841,390.00	58,841,390.00	8,516,778.84	29,204,835.70	49.6%	29,636,554.30
02280000000	Ministry of Science and Technology	850,256,510.00	1,502,256,510.00	1,639,033,956.28	2,095,624,153.90	139.5%	- 593,367,643.90
022800100100	Ministry of Science and Technology	850,256,510.00	1,502,256,510.00	1,639,033,956.28	2,095,624,153.90	139.5%	- 593,367,643.90
02290000000	Ministry of Transport	1,135,552,020.00	2,555,552,020.00	78,971,815.86	267,549,844.41	10.5%	2,288,002,175.59
022900100100	Ministry of Transport	450,532,370.00	320,532,370.00	66,553,666.29	216,096,388.94	67.4%	104,435,981.06
022905300100	Enugu State Transport Company ENTRACO	66,926,410.00	2,066,926,410.00	-	-	0.0%	2,066,926,410.00
022905300200	Coal City Transport Services	618,093,240.00	168,093,240.00	12,418,149.57	51,453,455.47	30.6%	116,639,784.53
02340000000	Ministry of Works and Infrastructure	27,723,556,170.00	64,436,538,463.00	36,270,857,629.45	42,529,472,678.38	66.0%	21,907,065,784.62
023400100100	Ministry of Works and Infrastructure	27,323,556,170.00	64,036,538,463.00	36,270,857,629.45	42,529,472,678.38	66.4%	21,507,065,784.62
023410200100	Rural Access Mobility Project (RAMP)	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
02360000000	Ministry of Culture and Tourism	594,084,150.00	2,484,084,150.00	33,282,956.21	89,111,732.65	3.6%	2,394,972,417.35
023600100100	Ministry of Culture and Tourism	153,301,170.00	2,153,301,170.00	19,887,443.55	73,734,954.47	3.4%	2,079,566,215.53
023600400100	Council for Arts and Culture	208,138,700.00	68,138,700.00	2,697,574.99	2,697,574.99	4.0%	65,441,125.01
023605200100	Tourism Board	32,644,280.00	32,644,280.00	10,697,937.67	12,679,203.19	38.8%	19,965,076.81
023605200200	Nike Lake Resort Hotel	-	180,000,000.00	-	-	0.0%	180,000,000.00
023605200300	ZIK Monument Centre	200,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
02380000000	State Economic Planning Commission	754,377,930.00	3,374,377,930.00	3,650,967,710.35	5,991,261,473.83	177.6%	- 2,616,883,543.83
023800100100	State Economic Planning Commission	415,178,080.00	3,115,178,080.00	3,634,128,031.35	5,940,532,037.32	190.7%	- 2,825,353,957.32
023800400100	State Bureau of Statistics	339,199,850.00	259,199,850.00	16,839,679.00	50,729,436.51	19.6%	208,470,413.49
02520000000	Ministry of Water Resources	6,238,091,370.00	17,082,091,370.00	1,792,794,539.43	4,453,695,151.65	26.1%	12,628,396,218.35
025200100100	Ministry of Water Resources	591,063,500.00	5,691,063,500.00	33,148,708.17	1,148,864,495.70	20.2%	4,542,199,004.30
025210200100	Enugu State Water Corporation	5,196,521,570.00	10,940,521,570.00	1,759,645,831.26	3,304,830,655.95	30.2%	7,635,690,914.05
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	415,306,300.00	415,306,300.00	-	-	0.0%	415,306,300.00
025210400100	Small Town Water and Sanitation Agency	35,200,000.00	35,200,000.00	-	-	0.0%	35,200,000.00

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
02530000000	Ministry of Housing	483,078,370.00	883,078,370.00	109,851,960.23	135,474,331.96	15.3%	747,604,038.04
025300100100	Ministry of Housing	323,078,370.00	723,078,370.00	11,055,480.63	36,677,852.36	5.1%	686,400,517.64
025301000100	Enugu State Housing Development Corporation	160,000,000.00	160,000,000.00	98,796,479.60	98,796,479.60	61.7%	61,203,520.40
02540000000	Ministry of Rural Development	4,232,626,960.00	2,303,626,960.00	303,838,607.96	980,582,321.11	42.6%	1,323,044,638.89
025400100100	Ministry of Rural Development	1,686,213,090.00	236,213,090.00	43,950,245.26	168,556,436.11	71.4%	67,656,653.89
025400100200	Community Development Council	151,130,000.00	61,130,000.00	2,707,644.69	2,772,050.33	4.5%	58,357,949.67
025400700100	Fire Service Department	287,930,000.00	202,930,000.00	8,948,796.88	40,042,854.36	19.7%	162,887,145.64
025410200100	Community and Social Development Agency	1,000,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
025410300100	Rural Electrification Board (REB)	1,107,353,870.00	1,003,353,870.00	248,231,921.13	769,210,980.31	76.7%	234,142,889.69
02600000000	Ministry of Lands and Urban Development	1,328,665,660.00	1,096,665,660.00	111,546,721.46	570,511,433.04	52.0%	526,154,226.96
026000100100	Ministry of Lands and Urban Development	943,353,110.00	923,353,110.00	86,546,721.46	504,464,567.59	54.6%	418,888,542.41
026000100200	Office of the Surveyor General	385,312,550.00	173,312,550.00	25,000,000.00	66,046,865.45	38.1%	107,265,684.55
02640000000	Ministry of Budget and Planning	804,235,460.00	454,235,460.00	49,365,124.12	133,646,896.31	29.4%	320,588,563.69
026400100100	Ministry of Budget and Planning	804,235,460.00	454,235,460.00	49,365,124.12	133,646,896.31	29.4%	320,588,563.69
03000000000	Law and Justice Sector	8,183,862,520.00	4,941,862,520.00	670,565,819.75	2,528,269,349.84	51.2%	2,413,593,170.16
03180000000	The State Judiciary	7,231,706,110.00	3,957,706,110.00	436,432,494.07	1,792,960,259.08	45.3%	2,164,745,850.92
031801100100	Judicial Service Commission	1,256,540,480.00	526,540,480.00	24,245,924.51	28,059,671.10	5.3%	498,480,808.90
031805100100	Enugu State High Court	3,999,726,620.00	2,455,726,620.00	224,816,591.74	1,061,840,818.48	43.2%	1,393,885,801.52
031805200100	Customary Court of Appeal	1,975,439,010.00	975,439,010.00	187,369,977.82	703,059,769.50	72.1%	272,379,240.50
03260000000	Ministry of Justice	952,156,410.00	984,156,410.00	234,133,325.68	735,309,090.76	74.7%	248,847,319.24
032600100100	Ministry of Justice	901,359,410.00	933,359,410.00	230,320,538.28	729,458,359.03	78.2%	203,901,050.97
032600300100	Legal Aids Council	2,600,000.00	2,600,000.00	485,000.00	667,000.00	25.7%	1,933,000.00
032600700100	Citizens' Rights and Mediation Centre	24,920,000.00	24,920,000.00	1,756,771.00	1,756,771.00	7.0%	23,163,229.00
032601200100	Administrator-General/Public Trustees	5,577,000.00	5,577,000.00	-	-	0.0%	5,577,000.00
032601300100	Enugu State Justice Reform Team	17,700,000.00	17,700,000.00	1,571,016.40	3,426,960.73	19.4%	14,273,039.27
04000000000	Regional	581,981,600.00	281,981,600.00	12,796,607.78	67,594,835.59	24.0%	214,386,764.41
04370000000	Ministry of Capital Territory Development	581,981,600.00	281,981,600.00	12,796,607.78	67,594,835.59	24.0%	214,386,764.41
043700100100	Enugu Capital Territory Development Authority	581,981,600.00	281,981,600.00	12,796,607.78	67,594,835.59	24.0%	214,386,764.41
05000000000	Social Sector	54,920,671,860.00	53,322,171,860.00	13,795,535,260.37	33,753,881,503.75	63.3%	19,568,290,356.25
05130000000	Ministry of Youth and Sport	1,527,471,430.00	1,531,471,430.00	470,783,853.46	742,097,036.48	48.5%	789,374,393.52
051300100100	Ministry of Youth and Sport	653,338,120.00	653,338,120.00	91,886,921.01	239,660,582.09	36.7%	413,677,537.91
051300200100	Rangers Management Corporation	547,913,310.00	551,913,310.00	378,832,364.45	441,920,649.13	80.1%	109,992,660.87
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	2,820,000.00	-	300,617.26	10.7%	2,519,382.74
051305600100	National Youth Service Corp (NYSC)	320,700,000.00	320,700,000.00	64,568.00	60,215,188.00	18.8%	260,484,812.00
051305700100	Games Village Awgu	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
05140000000	Ministry of Gender Affairs and Social Development	354,827,770.00	358,327,770.00	25,430,531.98	98,417,654.84	27.5%	259,910,115.16
051400100100	Ministry of Gender Affairs and Social Development	341,877,770.00	345,377,770.00	25,430,531.98	98,417,654.84	28.5%	246,960,115.16
051400200100	Vocational and Rehabilitation Centre, Emene	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405500100	Remand Home	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
051405600100	Family Support Programme Center	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405700100	Skills Acquisition Center, Uwani	1,850,000.00	1,850,000.00	-	-	0.0%	1,850,000.00
051405900100	Social Welfare centre, Emene	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
05170000000	Ministry of Education	35,315,481,280.00	35,126,481,280.00	9,387,903,730.45	21,658,316,992.66	61.7%	13,468,164,287.34
051700100100	Ministry of Education	795,308,170.00	656,308,170.00	57,926,687.44	178,904,938.02	27.3%	477,403,231.98
051700300100	Enugu State Universal Basic Education Board	4,629,252,580.00	6,829,252,580.00	3,709,854,776.81	3,857,035,847.37	56.5%	2,972,216,732.63
051700800100	Enugu State Library Board	163,190,540.00	163,190,540.00	1,649,712.20	17,209,393.19	10.5%	145,981,146.81
051700900100	Examinations Development Centre	378,499,010.00	378,499,010.00	560,492,842.69	578,256,456.58	152.8%	199,757,446.58
051701000100	Agency for Mass Literacy	18,110,000.00	18,110,000.00	400,034.40	899,152.15	5.0%	17,210,847.85
051701000200	Special Education Centre, Oji-River	7,460,000.00	7,460,000.00	6,958,974.49	8,821,706.06	118.3%	1,361,706.06
051701000300	Special Education Centre, Ogbete	10,860,000.00	10,860,000.00	6,349,101.61	11,655,589.86	107.3%	795,589.86
051701800100	Enugu State Polytechnic Iwollo	1,460,756,650.00	1,110,756,650.00	100,000,000.00	576,095,900.07	51.9%	534,660,749.93
051701900100	Enugu State College of Education (Technical)	994,396,570.00	994,396,570.00	190,630,055.80	425,513,787.81	42.8%	568,882,782.19
051702600200	Enugu State University of Science and Technology (ESUT)	4,769,918,830.00	4,769,918,830.00	955,326,513.96	1,732,046,043.27	36.3%	3,037,872,786.73
051702600300	ESUTH College of Medicine (Teaching Hospital)	58,940,000.00	58,940,000.00	63,160,327.61	71,570,817.68	121.4%	12,630,817.68
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	6,452,036,750.00	4,752,036,750.00	191,903,164.92	191,903,164.92	4.0%	4,560,133,585.08

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
051703100100	Institute of Management and Technology (IMT)	2,395,465,430.00	2,395,465,430.00	498,017,339.35	2,476,395,618.71	103.4%	- 80,930,188.71
051705100100	Post-Primary Schools Management Board (PPSMB)	11,024,721,390.00	10,824,721,390.00	2,705,944,971.71	10,069,578,004.45	93.0%	755,143,385.55
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,654,815,360.00	1,654,815,360.00	337,791,314.82	1,222,128,369.43	73.9%	432,686,990.57
051705600100	Enugu State Scholarship and Education Loans Board	501,750,000.00	501,750,000.00	1,497,912.64	240,302,203.09	47.9%	261,447,796.91
052100000000	Ministry of Health	12,990,634,570.00	11,440,634,570.00	2,288,993,049.41	9,223,385,964.54	80.6%	2,217,248,605.46
052100100100	Ministry of Health	2,314,877,220.00	1,589,877,220.00	249,507,599.77	977,088,707.19	61.5%	612,788,512.81
052100300100	Enugu State Primary Health Care Development Agency	1,159,750,000.00	1,109,750,000.00	13,765,337.92	43,586,691.30	3.9%	1,066,163,308.70
052100200100	Enugu State Agency for Universal Health Coverage	460,400,000.00	360,400,000.00	-	-	0.0%	360,400,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	5,788,172,380.00	5,738,172,380.00	1,442,921,959.14	6,078,550,755.70	105.9%	- 340,378,375.70
052110200100	Enugu State Hospitals Management Board (SHB)	2,951,934,970.00	2,421,934,970.00	539,798,152.58	2,063,866,810.35	85.2%	358,068,159.65
052110300100	Enugu State College of Health Technology, Oji River	204,000,000.00	109,000,000.00	31,000,000.00	38,293,000.00	35.1%	70,707,000.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	111,500,000.00	111,500,000.00	12,000,000.00	22,000,000.00	19.7%	89,500,000.00
053500000000	Ministry of Environment and Mineral Resources	4,092,791,730.00	4,283,791,730.00	1,301,279,500.15	1,460,878,122.02	34.1%	2,822,913,607.98
053500100100	Ministry of Environment and Mineral Resources	1,982,264,290.00	2,033,264,290.00	62,121,199.50	160,007,283.53	7.9%	1,873,257,006.47
053505300100	Enugu State Waste Management Authority (ESWAMA)	2,010,723,260.00	2,150,723,260.00	1,230,701,094.22	1,271,279,932.62	59.1%	879,443,327.38
053505300200	Forestry Commission	93,644,180.00	93,644,180.00	6,960,108.68	26,594,056.62	28.4%	67,050,123.38
053505400100	Enugu State Structures for Signage and Advertisement Agency	6,160,000.00	6,160,000.00	1,497,097.75	2,996,849.25	48.7%	3,163,150.75
055100000000	Ministry of Local Government	367,646,960.00	367,646,960.00	314,103,449.91	348,966,655.35	94.9%	18,680,304.65
055100100100	Ministry of Local Government	42,346,960.00	42,346,960.00	11,623,449.91	46,486,655.35	109.8%	- 4,139,695.35
055100500100	Local Government Pension Board	325,300,000.00	325,300,000.00	302,480,000.00	302,480,000.00	93.0%	22,820,000.00
056200000000	Ministry of Chieftaincy Matters	271,818,120.00	213,818,120.00	7,041,145.01	221,819,077.86	103.7%	- 8,000,957.86
056200100100	Ministry of Chieftaincy Matters	271,818,120.00	213,818,120.00	7,041,145.01	221,819,077.86	103.7%	- 8,000,957.86

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	42,937,329,720.00	42,937,329,720.00	11,029,831,635.31	40,535,787,957.85	94.4%	2,401,541,762.15
01000000000	Administration Sector	10,250,234,800.00	10,250,234,800.00	2,709,658,246.85	12,284,755,277.89	119.8%	- 2,034,520,477.89
01110000000	Governor's Office	405,697,020.00	405,697,020.00	53,874,162.07	214,683,184.13	52.9%	191,013,835.87
011100100100	Office of the Executive Governor	383,605,700.00	383,605,700.00	47,828,051.11	193,202,132.10	50.4%	190,403,567.90
011100100200	Office of the Deputy Governor	22,091,320.00	22,091,320.00	6,046,110.96	21,481,052.03	97.2%	610,267.97
01610000000	Office of the Secretary to the State Government	265,273,950.00	265,273,950.00	60,349,617.45	169,920,754.28	64.1%	95,353,195.72
016100100100	Office of the Secretary to the State Government	204,624,250.00	204,624,250.00	42,453,795.12	104,667,483.30	51.2%	99,956,766.70
016102100100	Enugu State Liaison Office, Lagos	35,028,150.00	35,028,150.00	10,437,585.58	38,173,295.95	109.0%	- 3,145,145.95
016102100200	Enugu State Liaison Office, Abuja	25,621,550.00	25,621,550.00	7,458,236.75	27,079,975.03	105.7%	- 1,458,425.03
01120000000	Enugu State House of Assembly (The Legislature)	262,818,850.00	262,818,850.00	68,359,791.20	249,804,567.38	95.0%	13,014,282.62
011200300100	Enugu State House of Assembly (The Legislature)	262,818,850.00	262,818,850.00	68,359,791.20	249,804,567.38	95.0%	13,014,282.62
01230000000	Ministry of Information	265,318,140.00	265,318,140.00	35,494,016.06	149,472,420.85	56.3%	115,845,719.15
012300100100	Ministry of Information	105,967,770.00	105,967,770.00	26,432,332.13	103,289,430.40	97.5%	2,678,339.60
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	97,982,340.00	97,982,340.00	3,138,660.75	18,580,515.25	19.0%	79,401,824.75
012301300100	Government Printing and Stationery Dept. (Govt. Press)	30,198,150.00	30,198,150.00	5,923,023.18	25,666,527.68	85.0%	4,531,622.32
012305500100	Enugu State Printing and Publishing Company (Daily Star)	31,169,880.00	31,169,880.00	-	1,935,947.52	6.2%	29,233,932.48
01250000000	Office of the Head of State Civil Service	8,753,358,730.00	8,753,358,730.00	2,420,248,250.26	11,223,537,371.49	128.2%	- 2,470,178,641.49
012500100100	Office of the Head of State Civil Service	8,753,358,730.00	8,753,358,730.00	2,420,248,250.26	11,223,537,371.49	128.2%	- 2,470,178,641.49
01400000000	Auditor General	70,765,380.00	70,765,380.00	15,747,819.68	60,791,780.84	85.9%	9,973,599.16
014000100100	Office of the State Auditor General	45,184,510.00	45,184,510.00	10,206,598.46	39,990,140.93	88.5%	5,194,369.07
014000200100	Office of the Auditor General for Local Government	25,580,870.00	25,580,870.00	5,541,221.22	20,801,639.91	81.3%	4,779,230.09
01470000000	Civil Service Commission (CSC)	65,474,300.00	65,474,300.00	14,394,824.41	53,943,491.78	82.4%	11,530,808.22
014700100100	Civil Service Commission	65,474,300.00	65,474,300.00	14,394,824.41	53,943,491.78	82.4%	11,530,808.22
01490000000	Local Government Service Commission	24,731,670.00	24,731,670.00	6,035,047.11	21,965,469.33	88.8%	2,766,200.67
014900100100	Local Government Service Commission	24,731,670.00	24,731,670.00	6,035,047.11	21,965,469.33	88.8%	2,766,200.67
01480000000	Enugu State Independent Electoral Commission	79,870,510.00	79,870,510.00	24,318,125.67	87,377,220.75	109.4%	- 7,506,710.75
014800100100	Enugu State Independent Electoral Commission	79,870,510.00	79,870,510.00	24,318,125.67	87,377,220.75	109.4%	- 7,506,710.75
01630000000	Ministry of Inter Ministerial Affairs	13,468,790.00	13,468,790.00	3,328,907.77	13,240,425.21	98.3%	228,364.79
016300100100	Ministry of Inter Ministerial Affairs	13,468,790.00	13,468,790.00	3,328,907.77	13,240,425.21	98.3%	228,364.79
01660000000	Ministry of Human Capital Development and Poverty Reduction	27,118,670.00	27,118,670.00	7,507,685.17	27,763,361.91	102.4%	- 644,691.91
016600100100	Ministry of Human Capital Development and Poverty Reduction	27,118,670.00	27,118,670.00	7,507,685.17	27,763,361.91	102.4%	- 644,691.91
01670000000	Ministry of Special Duties & Intergovernmental Affairs	16,338,790.00	16,338,790.00	-	12,255,229.94	75.0%	4,083,560.06
016700100100	Ministry of Special Duties & Intergovernmental Affairs	16,338,790.00	16,338,790.00	-	12,255,229.94	75.0%	4,083,560.06
02000000000	Economic Sector	3,247,886,640.00	3,247,886,640.00	713,045,915.26	2,664,132,743.39	82.0%	583,753,896.61
02150000000	Ministry of Agriculture and Natural Resources	541,266,590.00	541,266,590.00	123,409,858.85	470,809,313.91	87.0%	70,457,276.09
021500100100	Ministry of Agriculture and Natural Resources	541,266,590.00	541,266,590.00	123,409,858.85	470,809,313.91	87.0%	70,457,276.09
02200000000	Ministry of Finance and Economic Development	1,037,991,130.00	1,037,991,130.00	142,736,035.73	546,788,918.69	52.7%	491,202,211.31
022000100100	Ministry of Finance and Economic Development	281,433,830.00	281,433,830.00	73,906,441.68	276,763,414.45	98.3%	4,670,415.55
022000700100	Office of the State Accountant- General	515,000,000.00	515,000,000.00	-	25,933,563.44	5.0%	489,066,436.56
022000800100	Board of Internal Revenue	220,310,440.00	220,310,440.00	62,673,613.58	222,122,673.27	100.8%	- 1,812,233.27
022001200100	Enugu State Gaming Commission	21,246,860.00	21,246,860.00	6,155,980.47	21,969,267.53	103.4%	- 722,407.53
02220000000	Ministry of Commerce and Industry	165,239,530.00	165,239,530.00	42,729,004.45	155,931,845.90	94.4%	9,307,684.10
022200100100	Ministry of Commerce and Industry	165,239,530.00	165,239,530.00	42,729,004.45	155,931,845.90	94.4%	9,307,684.10

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
022700000000	Ministry of Labour and Productivity	14,841,390.00	14,841,390.00	5,516,778.84	20,004,835.70	134.8%	- 5,163,445.70
022700100100	Ministry of Labour and Productivity	14,841,390.00	14,841,390.00	5,516,778.84	20,004,835.70	134.8%	- 5,163,445.70
022800000000	Ministry of Science and Technology	31,846,510.00	31,846,510.00	10,195,873.54	38,484,685.90	120.8%	- 6,638,175.90
022800100100	Ministry of Science and Technology	31,846,510.00	31,846,510.00	10,195,873.54	38,484,685.90	120.8%	- 6,638,175.90
022900000000	Ministry of Transport	229,294,420.00	229,294,420.00	55,249,686.53	197,080,756.35	86.0%	- 32,213,663.65
022900100100	Ministry of Transport	160,932,370.00	160,932,370.00	55,070,514.96	191,459,117.44	119.0%	- 30,526,747.44
022905300100	Enugu State Transport Company ENTRACO	11,226,410.00	11,226,410.00	-	-	0.0%	11,226,410.00
022905300200	Coal City Transport Services	57,135,640.00	57,135,640.00	178,171.57	5,621,638.91	9.8%	51,514,001.09
023400000000	Ministry of Works and Infrastructure	185,752,170.00	185,752,170.00	50,466,676.80	184,479,061.51	99.3%	- 1,273,108.49
023400100100	Ministry of Works and Infrastructure	185,752,170.00	185,752,170.00	50,466,676.80	184,479,061.51	99.3%	- 1,273,108.49
023600000000	Ministry of Culture and Tourism	101,214,150.00	101,214,150.00	19,887,443.55	73,843,315.45	73.0%	- 27,370,834.55
023600100100	Ministry of Culture and Tourism	69,301,170.00	69,301,170.00	19,887,443.55	72,063,918.43	104.0%	- 2,762,748.43
023600400100	Council for Arts and Culture	15,788,700.00	15,788,700.00	-	-	0.0%	15,788,700.00
023605200100	Tourism Board	16,124,280.00	16,124,280.00	-	1,779,397.02	11.0%	14,344,882.98
023800000000	State Economic Planning Commission	79,031,930.00	79,031,930.00	21,890,304.38	80,861,547.60	102.3%	- 1,829,617.60
023800100100	State Economic Planning Commission	35,802,080.00	35,802,080.00	9,544,306.39	35,215,470.48	98.4%	586,609.52
023800400100	State Bureau of Statistics	43,229,850.00	43,229,850.00	12,345,997.99	45,646,077.12	105.6%	- 2,416,227.12
025200000000	Ministry of Water Resources	277,351,370.00	277,351,370.00	93,890,830.02	312,331,912.44	112.6%	- 34,980,542.44
025200100100	Ministry of Water Resources	49,763,500.00	49,763,500.00	14,374,024.44	51,395,428.26	103.3%	- 1,631,928.26
025210200100	Enugu State Water Corporation	217,711,570.00	217,711,570.00	79,516,805.58	260,936,484.18	119.9%	- 43,224,914.18
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	9,876,300.00	9,876,300.00	-	-	0.0%	9,876,300.00
025300000000	Ministry of Housing	29,088,370.00	29,088,370.00	9,555,411.83	33,090,643.37	113.8%	- 4,002,273.37
025300100100	Ministry of Housing	29,088,370.00	29,088,370.00	9,555,411.83	33,090,643.37	113.8%	- 4,002,273.37
025400000000	Ministry of Rural Development	200,406,960.00	200,406,960.00	43,950,245.26	164,577,666.92	82.1%	- 35,829,293.08
025400100100	Ministry of Rural Development	147,453,090.00	147,453,090.00	43,950,245.26	157,704,105.22	107.0%	- 10,251,015.22
025410300100	Rural Electrification Board (REB)	52,953,870.00	52,953,870.00	-	6,873,561.70	13.0%	46,080,308.30
026000000000	Ministry of Lands and Urban Development	326,726,660.00	326,726,660.00	86,546,721.46	357,738,528.25	109.5%	- 31,011,868.25
026000100100	Ministry of Lands and Urban Development	240,154,110.00	240,154,110.00	86,546,721.46	316,691,662.80	131.9%	- 76,537,552.80
026000100200	Office of the Surveyor General	86,572,550.00	86,572,550.00	-	41,046,865.45	47.4%	45,525,684.55
026400000000	Ministry of Budget and Planning	27,835,460.00	27,835,460.00	7,022,044.02	28,109,711.40	101.0%	- 274,251.40
026400100100	Ministry of Budget and Planning	27,835,460.00	27,835,460.00	7,022,044.02	28,109,711.40	101.0%	- 274,251.40
030000000000	Law and Justice Sector	1,836,655,520.00	1,836,655,520.00	513,918,076.65	1,890,220,225.03	102.9%	- 53,564,705.03
031800000000	The State Judiciary	1,330,116,110.00	1,330,116,110.00	382,143,029.83	1,389,380,686.40	104.5%	- 59,264,576.40
031801100100	Judicial Service Commission	6,700,480.00	6,700,480.00	3,471,955.27	7,285,701.86	108.7%	- 585,221.86
031805100100	Enugu State High Court	785,426,620.00	785,426,620.00	217,936,591.74	806,194,331.49	102.6%	- 20,767,711.49
031805200100	Customary Court of Appeal	537,989,010.00	537,989,010.00	160,734,482.82	575,900,653.05	107.0%	- 37,911,643.05
032600000000	Ministry of Justice	506,539,410.00	506,539,410.00	131,775,046.82	500,839,538.63	98.9%	- 5,699,871.37
032600100100	Ministry of Justice	506,539,410.00	506,539,410.00	131,775,046.82	500,839,538.63	98.9%	- 5,699,871.37
040000000000	Regional	71,921,600.00	71,921,600.00	10,418,435.42	45,545,865.70	63.3%	- 26,375,734.30
043700000000	Ministry of Capital Territory Development	71,921,600.00	71,921,600.00	10,418,435.42	45,545,865.70	63.3%	- 26,375,734.30
043700100100	Enugu Capital Territory Development Authority	71,921,600.00	71,921,600.00	10,418,435.42	45,545,865.70	63.3%	- 26,375,734.30
050000000000	Social Sector	27,530,631,160.00	27,530,631,160.00	7,082,790,961.13	23,651,133,845.84	85.9%	- 3,879,497,314.16
051300000000	Ministry of Youth and Sport	340,691,430.00	340,691,430.00	22,617,774.75	124,254,528.41	36.5%	- 216,436,901.59
051300100100	Ministry of Youth and Sport	95,178,120.00	95,178,120.00	22,617,774.75	85,977,113.00	90.3%	9,201,007.00
051300200100	Rangers Management Corporation	245,513,310.00	245,513,310.00	-	38,277,415.41	15.6%	207,235,894.59
051400000000	Ministry of Gender Affairs and Social Development	76,927,770.00	76,927,770.00	20,430,531.98	78,715,414.07	102.3%	- 1,787,644.07
051400100100	Ministry of Gender Affairs and Social Development	76,927,770.00	76,927,770.00	20,430,531.98	78,715,414.07	102.3%	- 1,787,644.07
051700000000	Ministry of Education	19,046,798,180.00	19,046,798,180.00	4,402,231,423.73	14,573,567,548.90	76.5%	- 4,473,230,631.10
051700100100	Ministry of Education	148,872,170.00	148,872,170.00	44,026,687.44	160,616,427.77	107.9%	- 11,744,257.77
051700300100	Enugu State Universal Basic Education Board	123,452,580.00	123,452,580.00	-	69,544,214.10	56.3%	53,908,365.90
051700800100	Enugu State Library Board	44,410,540.00	44,410,540.00	-	5,607,112.49	12.6%	38,803,427.51
051700900100	Examinations Development Centre	27,699,010.00	27,699,010.00	5,554,584.53	23,318,198.42	84.2%	4,380,811.58
051701800100	Enugu State Polytechnic Iwollo	216,356,650.00	216,356,650.00	-	184,365,149.96	85.2%	31,991,500.04
051701900100	Enugu State College of Education (Technical)	517,789,470.00	517,789,470.00	154,658,729.00	356,748,976.78	68.9%	161,040,493.22

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
051702600200	Enugu State University of Science and Technology (ESUT)	3,020,088,830.00	3,020,088,830.00	756,491,918.14	756,491,918.14	25.0%	2,263,596,911.86
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	1,953,136,750.00	1,953,136,750.00	57,700,708.08	57,700,708.08	3.0%	1,895,436,041.92
051703100100	Institute of Management and Technology (IMT)	1,424,185,430.00	1,424,185,430.00	340,062,510.01	1,703,002,396.17	119.6%	- 278,816,966.17
051705100100	Post-Primary Schools Management Board (PPSMB)	10,326,491,390.00	10,326,491,390.00	2,705,944,971.71	10,039,020,212.19	97.2%	287,471,177.81
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,244,315,360.00	1,244,315,360.00	337,791,314.82	1,217,152,234.80	97.8%	27,163,125.20
052100000000	Ministry of Health	7,430,324,570.00	7,430,324,570.00	2,230,427,446.01	8,294,676,933.53	111.6%	- 864,352,363.53
052100100100	Ministry of Health	771,317,220.00	771,317,220.00	248,602,772.29	934,895,533.82	121.2%	- 163,578,313.82
052102600100	ESUT Teaching Hospital ParkLane, Enugu	4,615,332,380.00	4,615,332,380.00	1,442,921,959.14	5,302,344,517.28	114.9%	- 687,012,137.28
052110200100	Enugu State Hospitals Management Board (SHB)	2,043,674,970.00	2,043,674,970.00	538,902,714.58	2,057,436,882.43	100.7%	- 13,761,912.43
053500000000	Ministry of Environment and Mineral Resources	268,034,130.00	268,034,130.00	89,538,707.28	221,267,430.00	82.6%	46,766,700.00
053500100100	Ministry of Environment and Mineral Resources	157,004,290.00	157,004,290.00	44,173,954.00	131,692,736.28	83.9%	25,311,553.72
053505300100	Enugu State Waste Management Authority (ESWAMA)	79,493,260.00	79,493,260.00	38,544,720.40	64,115,160.40	80.7%	15,378,099.60
053505300200	Forestry Commission	31,536,580.00	31,536,580.00	6,820,032.88	25,459,533.32	80.7%	6,077,046.68
055100000000	Ministry of Local Government	345,336,960.00	345,336,960.00	310,803,099.12	334,458,999.67	96.9%	10,877,960.33
055100100100	Ministry of Local Government	30,336,960.00	30,336,960.00	8,323,099.12	31,978,999.67	105.4%	- 1,642,039.67
055100500100	Local Government Pension Board	315,000,000.00	315,000,000.00	302,480,000.00	302,480,000.00	96.0%	12,520,000.00
056200000000	Ministry of Chieftaincy Matters	22,518,120.00	22,518,120.00	6,741,978.26	24,192,991.26	107.4%	- 1,674,871.26
056200100100	Ministry of Chieftaincy Matters	22,518,120.00	22,518,120.00	6,741,978.26	24,192,991.26	107.4%	- 1,674,871.26

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	33,368,069,650.00	40,047,069,650.00	26,170,404,577.01	39,851,931,337.85	99.5%	195,138,312.15
01000000000	Administration Sector	19,255,206,950.00	24,246,206,950.00	9,993,582,491.39	16,531,699,728.45	68.2%	7,714,507,221.55
01110000000	Governor's Office	14,668,590,300.00	19,172,590,300.00	8,467,169,055.04	12,717,507,682.66	66.3%	6,455,082,617.34
011100100100	Office of the Executive Governor	13,989,790,000.00	18,433,790,000.00	8,016,614,158.81	12,241,175,526.18	66.4%	6,192,614,473.82
011100100200	Office of the Deputy Governor	446,390,300.00	506,390,300.00	437,829,319.23	437,829,319.23	86.5%	68,560,980.77
011100300100	Boundary Adjustment Commission	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100800100	Enugu State Emergency Management Agency	92,000,000.00	92,000,000.00	10,900,444.00	30,528,908.50	33.2%	61,471,091.50
011100900100	Council for Privatization and Commercialization	18,500,000.00	18,500,000.00	-	-	0.0%	18,500,000.00
011101000100	Dept of Due Process and Budget Monitoring	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
011101600200	Economic Affairs Unit	4,850,000.00	4,850,000.00	-	-	0.0%	4,850,000.00
011101800100	Enugu State Social Investment Agency	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	25,980,000.00	25,980,000.00	-	1,498,044.75	5.8%	24,481,955.25
011110100100	Project Development and Implementation Dept.	19,370,000.00	19,370,000.00	1,825,133.00	5,475,884.00	28.3%	13,894,116.00
011118400100	Volunteer Service Agency	2,450,000.00	2,450,000.00	-	1,000,000.00	40.8%	1,450,000.00
011105200100	Performance Improvement Bureau (PIB)/SERVICOM	26,400,000.00	26,400,000.00	-	-	0.0%	26,400,000.00
011105200200	State Focal Office World Bank Development Partner	4,860,000.00	4,860,000.00	-	-	0.0%	4,860,000.00
01610000000	Office of the Secretary to the State Government	1,297,079,000.00	1,594,079,000.00	810,576,293.65	822,205,687.04	51.6%	771,873,312.96
016100100100	Office of the Secretary to the State Government	597,909,000.00	787,909,000.00	787,543,152.06	787,543,152.06	100.0%	365,847.94
016100200100	Economic Affairs and Parastatals	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016101600100	Enugu State Economic Development Department	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016102100100	Enugu State Liaison Office, Lagos	39,620,000.00	39,620,000.00	18,006,785.56	29,636,178.95	74.8%	9,983,821.05
016102100200	Enugu State Liaison Office, Abuja	75,900,000.00	85,900,000.00	5,026,356.03	5,026,356.03	5.9%	80,873,643.97
016103700100	Muslim Pilgrims Board	67,600,000.00	69,600,000.00	-	-	0.0%	69,600,000.00
016103800100	Christian Pilgrims Board	509,050,000.00	604,050,000.00	-	-	0.0%	604,050,000.00
01120000000	Enugu State House of Assembly (The Legislature)	1,941,050,000.00	2,113,050,000.00	503,668,022.72	2,102,270,036.78	99.5%	10,779,963.22
011200300100	Enugu State House of Assembly (The Legislature)	1,941,050,000.00	2,113,050,000.00	503,668,022.72	2,102,270,036.78	99.5%	10,779,963.22
01230000000	Ministry of Information	255,820,000.00	255,820,000.00	22,126,602.49	108,343,159.79	42.4%	147,476,840.21
012300100100	Ministry of Information	38,770,000.00	38,770,000.00	341,203.50	4,293,215.78	11.1%	34,476,784.22
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	180,200,000.00	180,200,000.00	21,167,169.44	98,781,124.19	54.8%	81,418,875.81
012301300100	Government Printing and Stationery Dept. (Govt. Press)	4,150,000.00	4,150,000.00	618,229.55	1,592,964.30	38.4%	2,557,035.70
012305500100	Enugu State Printing and Publishing Company (Daily Star)	32,700,000.00	32,700,000.00	-	3,675,855.52	11.2%	29,024,144.48
01250000000	Office of the Head of State Civil Service	277,830,000.00	287,830,000.00	144,436,495.03	195,131,292.21	67.8%	92,698,707.79
012500100100	Office of the Head of State Civil Service	273,300,000.00	283,300,000.00	143,935,658.78	194,129,725.21	68.5%	89,170,274.79
012500500100	Establishment, Pension and Training	2,650,000.00	2,650,000.00	500,836.25	901,567.00	34.0%	1,748,433.00
012500500200	Public Service Department	1,880,000.00	1,880,000.00	-	100,000.00	5.3%	1,780,000.00
01400000000	Auditor General	86,835,000.00	86,835,000.00	17,122,001.20	23,520,279.59	27.1%	63,314,720.41
014000100100	Office of the State Auditor General	75,525,000.00	75,525,000.00	17,122,001.20	17,122,001.20	22.7%	58,402,998.80
014000200100	Office of the Auditor General for Local Government	11,310,000.00	11,310,000.00	-	6,398,278.39	56.6%	4,911,721.61
01470000000	Civil Service Commission (CSC)	59,365,900.00	61,365,900.00	-	2,328,407.59	3.8%	59,037,492.41
014700100100	Civil Service Commission	59,365,900.00	61,365,900.00	-	2,328,407.59	3.8%	59,037,492.41

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
01490000000	Local Government Service Commission	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
014900100100	Local Government Service Commission	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
01480000000	Enugu State Independent Electoral Commission	121,521,750.00	121,521,750.00	14,865,315.74	28,186,954.92	23.2%	93,334,795.08
014800100100	Enugu State Independent Electoral Commission	121,521,750.00	121,521,750.00	14,865,315.74	28,186,954.92	23.2%	93,334,795.08
01630000000	Ministry of Inter Ministerial Affairs	496,810,000.00	502,810,000.00	13,618,705.52	529,820,994.02	105.4%	- 27,010,994.02
016300100100	Ministry of Inter Ministerial Affairs	496,810,000.00	502,810,000.00	13,618,705.52	529,820,994.02	105.4%	- 27,010,994.02
01660000000	Ministry of Human Capital Development and Poverty Reduction	40,825,000.00	40,825,000.00	-	1,432,199.45	3.5%	39,392,800.55
016600100100	Ministry of Human Capital Development and Poverty Reduction	40,825,000.00	40,825,000.00	-	1,432,199.45	3.5%	39,392,800.55
01670000000	Ministry of Special Duties & Intergovernmental Affairs	4,480,000.00	4,480,000.00	-	953,034.40	21.3%	3,526,965.60
016700100100	Ministry of Special Duties & Intergovernmental Affairs	4,480,000.00	4,480,000.00	-	953,034.40	21.3%	3,526,965.60
02000000000	Economic Sector	5,901,045,600.00	7,357,545,600.00	13,345,074,210.13	17,340,714,508.48	235.7%	- 9,983,168,908.48
02150000000	Ministry of Agriculture and Natural Resources	92,300,000.00	98,800,000.00	-	31,134,760.30	31.5%	67,665,239.70
021500100100	Ministry of Agriculture and Natural Resources	92,300,000.00	98,800,000.00	-	31,134,760.30	31.5%	67,665,239.70
021502600100	Veterinary School, Achi	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	5,800,000.00	7,300,000.00	-	3,698,426.68	50.7%	3,601,573.32
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00
02200000000	Ministry of Finance and Economic Development	3,057,175,000.00	4,214,175,000.00	11,676,056,516.21	12,940,949,838.29	307.1%	- 8,726,774,838.29
022000100100	Ministry of Finance and Economic Development	3,057,175,000.00	4,214,175,000.00	11,676,056,516.21	12,940,949,838.29	307.1%	- 8,726,774,838.29
022000700100	Office of the State Accountant- General	1,806,510,000.00	1,868,510,000.00	11,507,471,179.07	12,005,996,614.39	642.5%	- 10,137,486,614.39
022000800100	Board of Internal Revenue	959,610,000.00	1,965,610,000.00	166,837,722.15	932,227,733.91	47.4%	1,033,382,266.09
022001200100	Enugu State Gaming Commission	4,900,000.00	4,900,000.00	623,786.00	1,601,661.00	32.7%	3,298,339.00
02220000000	Ministry of Commerce and Industry	218,850,000.00	225,850,000.00	14,516,837.40	23,810,056.47	10.5%	202,039,943.53
022200100100	Ministry of Commerce and Industry	218,850,000.00	225,850,000.00	14,516,837.40	23,810,056.47	10.5%	202,039,943.53
022201700100	Enugu State Investment Development Authority	11,070,000.00	13,070,000.00	1,016,277.13	1,016,277.13	7.8%	12,053,722.87
022201800100	Small and Medium Scale Enterprises Promotion	174,020,000.00	174,020,000.00	13,500,560.27	15,494,491.25	8.9%	158,525,508.75
022201900100	Enugu Marketing Company	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
02270000000	Ministry of Labour and Productivity	17,430,000.00	18,430,000.00	-	-	0.0%	18,430,000.00
022700100100	Ministry of Labour and Productivity	17,430,000.00	18,430,000.00	-	-	0.0%	18,430,000.00
02280000000	Ministry of Science and Technology	48,610,000.00	50,610,000.00	10,457,402.50	13,958,787.76	27.6%	36,651,212.24
022800100100	Ministry of Science and Technology	48,610,000.00	50,610,000.00	10,457,402.50	13,958,787.76	27.6%	36,651,212.24
02290000000	Ministry of Transport	158,350,600.00	158,350,600.00	21,723,129.33	68,469,088.06	43.2%	89,881,511.94
022900100100	Ministry of Transport	158,350,600.00	158,350,600.00	21,723,129.33	68,469,088.06	43.2%	89,881,511.94
022905300100	Enugu State Transport Company ENTRACO	6,700,000.00	6,700,000.00	9,483,151.33	22,637,271.50	53.1%	19,962,728.50
022905300200	Coal City Transport Services	109,050,600.00	109,050,600.00	12,239,978.00	45,831,816.56	42.0%	63,218,783.44
02340000000	Ministry of Works and Infrastructure	906,300,000.00	949,300,000.00	1,220,800,007.28	1,694,244,042.56	178.5%	- 744,944,042.56
023400100100	Ministry of Works and Infrastructure	906,300,000.00	949,300,000.00	1,220,800,007.28	1,694,244,042.56	178.5%	- 744,944,042.56
02360000000	Ministry of Culture and Tourism	28,120,000.00	28,120,000.00	13,395,512.66	15,268,417.20	54.3%	12,851,582.80
023600100100	Ministry of Culture and Tourism	28,120,000.00	28,120,000.00	13,395,512.66	15,268,417.20	54.3%	12,851,582.80
023600400100	Council for Arts and Culture	2,350,000.00	2,350,000.00	2,697,574.99	2,697,574.99	114.8%	- 347,574.99
023605200100	Tourism Board	7,770,000.00	7,770,000.00	10,697,937.67	10,899,806.17	140.3%	- 3,129,806.17
02380000000	State Economic Planning Commission	184,770,000.00	184,770,000.00	19,557,237.35	1,675,879,757.61	907.0%	- 1,491,109,757.61
023800100100	State Economic Planning Commission	184,770,000.00	184,770,000.00	19,557,237.35	1,675,879,757.61	907.0%	- 1,491,109,757.61
023800400100	State Bureau of Statistics	151,570,000.00	151,570,000.00	4,493,681.01	5,083,359.39	3.4%	146,486,640.61
02520000000	Ministry of Water Resources	401,740,000.00	641,740,000.00	102,789,055.80	468,100,992.35	72.9%	173,639,007.65
025200100100	Ministry of Water Resources	401,740,000.00	641,740,000.00	102,789,055.80	468,100,992.35	72.9%	173,639,007.65
025210200100	Enugu State Water Corporation	369,810,000.00	609,810,000.00	87,814,372.07	450,785,046.51	73.9%	159,024,953.49
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	5,430,000.00	5,430,000.00	-	-	0.0%	5,430,000.00
025210400100	Small Town Water and Sanitation Agency	4,200,000.00	4,200,000.00	-	-	0.0%	4,200,000.00
02530000000	Ministry of Housing	13,760,000.00	13,760,000.00	1,500,068.80	3,587,208.99	26.1%	10,172,791.01
025300100100	Ministry of Housing	13,760,000.00	13,760,000.00	1,500,068.80	3,587,208.99	26.1%	10,172,791.01
02540000000	Ministry of Rural Development	412,940,000.00	412,940,000.00	221,935,362.70	285,654,544.19	69.2%	127,285,455.81
025400100100	Ministry of Rural Development	412,940,000.00	412,940,000.00	221,935,362.70	285,654,544.19	69.2%	127,285,455.81
025400100200	Community Development Council	2,850,000.00	2,850,000.00	2,707,644.69	2,772,050.33	97.3%	77,949.67
025400700100	Fire Service Department	55,930,000.00	55,930,000.00	5,318,796.88	10,924,954.36	19.5%	45,005,045.64
025410300100	Rural Electrification Board (REB)	315,400,000.00	315,400,000.00	213,908,921.13	261,105,208.61	82.8%	54,294,791.39
02600000000	Ministry of Lands and Urban Development	59,800,000.00	59,800,000.00	-	17,719,829.79	29.6%	42,080,170.21
026000100100	Ministry of Lands and Urban Development	59,800,000.00	59,800,000.00	-	17,719,829.79	29.6%	42,080,170.21
026000100200	Office of the Surveyor General	32,700,000.00	32,700,000.00	-	-	0.0%	32,700,000.00

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
02640000000	Ministry of Budget and Planning	300,900,000.00	300,900,000.00	42,343,080.10	101,937,184.91	33.9%	198,962,815.09
026400100100	Ministry of Budget and Planning	300,900,000.00	300,900,000.00	42,343,080.10	101,937,184.91	33.9%	198,962,815.09
03000000000	Law and Justice Sector	1,234,870,000.00	1,266,870,000.00	149,767,743.10	527,046,544.83	41.6%	739,823,455.17
03180000000	The State Judiciary	902,100,000.00	902,100,000.00	47,409,464.24	296,041,992.70	32.8%	606,058,007.30
031801100100	Judicial Service Commission	135,200,000.00	135,200,000.00	20,773,969.24	20,773,969.24	15.4%	114,426,030.76
031805100100	Enugu State High Court	630,100,000.00	630,100,000.00	-	151,758,907.01	24.1%	478,341,092.99
031805200100	Customary Court of Appeal	136,800,000.00	136,800,000.00	26,635,495.00	123,509,116.45	90.3%	13,290,883.55
03260000000	Ministry of Justice	332,770,000.00	364,770,000.00	102,358,278.86	231,004,552.13	63.3%	133,765,447.87
032600100100	Ministry of Justice	300,020,000.00	332,020,000.00	98,545,491.46	225,153,820.40	67.8%	106,866,179.60
032600300100	Legal Aids Council	2,600,000.00	2,600,000.00	485,000.00	667,000.00	25.7%	1,933,000.00
032600700100	Citizens' Rights and Mediation Centre	10,000,000.00	10,000,000.00	1,756,771.00	1,756,771.00	17.6%	8,243,229.00
032601200100	Administrator-General/Public Trustees	2,450,000.00	2,450,000.00	-	-	0.0%	2,450,000.00
032601300100	Enugu State Justice Reform Team	17,700,000.00	17,700,000.00	1,571,016.40	3,426,960.73	19.4%	14,273,039.27
04000000000	Regional	64,060,000.00	64,060,000.00	2,378,172.36	16,045,969.89	25.0%	48,014,030.11
04370000000	Ministry of Capital Territory Development	64,060,000.00	64,060,000.00	2,378,172.36	16,045,969.89	25.0%	48,014,030.11
043700100100	Enugu Capital Territory Development Authority	64,060,000.00	64,060,000.00	2,378,172.36	16,045,969.89	25.0%	48,014,030.11
05000000000	Social Sector	6,912,887,100.00	7,112,387,100.00	2,679,601,960.03	5,436,424,586.20	76.4%	1,675,962,513.80
05130000000	Ministry of Youth and Sport	736,780,000.00	740,780,000.00	400,400,553.71	525,076,983.07	70.9%	215,703,016.93
051300100100	Ministry of Youth and Sport	148,160,000.00	148,160,000.00	21,503,621.26	60,917,944.09	41.1%	87,242,055.91
051300200100	Rangers Management Corporation	262,400,000.00	266,400,000.00	378,832,364.45	403,643,233.72	151.5%	- 137,243,233.72
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	2,820,000.00	-	300,617.26	10.7%	2,519,382.74
051305600100	National Youth Service Corp (NYSC)	320,700,000.00	320,700,000.00	64,568.00	60,215,188.00	18.8%	260,484,812.00
051305700100	Games Village Awgu	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
05140000000	Ministry of Gender Affairs and Social Development	175,400,000.00	178,900,000.00	-	14,702,240.77	8.2%	164,197,759.23
051400100100	Ministry of Gender Affairs and Social Development	162,450,000.00	165,950,000.00	-	14,702,240.77	8.9%	151,247,759.23
051400200100	Vocational and Rehabilitation Centre, Emene	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405500100	Remand Home	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
051405600100	Family Support Programme Center	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405700100	Skills Acquisition Center, Uwani	1,850,000.00	1,850,000.00	-	-	0.0%	1,850,000.00
051405900100	Social Welfare centre, Emene	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
05170000000	Ministry of Education	3,722,377,100.00	3,723,377,100.00	1,062,524,992.51	2,745,474,975.59	73.7%	977,902,124.41
051700100100	Ministry of Education	64,320,000.00	65,320,000.00	-	4,388,510.25	6.7%	60,931,489.75
051700300100	Enugu State Universal Basic Education Board	196,500,000.00	196,500,000.00	-	77,636,856.46	39.5%	118,863,143.54
051700800100	Enugu State Library Board	3,780,000.00	3,780,000.00	1,649,712.20	11,602,280.70	306.9%	- 7,822,280.70
051700900100	Examinations Development Centre	300,800,000.00	300,800,000.00	554,938,258.16	554,938,258.16	184.5%	- 254,138,258.16
051701000100	Agency for Mass Literacy	2,510,000.00	2,510,000.00	400,034.40	899,152.15	35.8%	1,610,847.85
051701000200	Special Education Centre, Oji-River	7,460,000.00	7,460,000.00	6,958,974.49	8,821,706.06	118.3%	- 1,361,706.06
051701000300	Special Education Centre, Ogbete	10,860,000.00	10,860,000.00	6,349,101.61	11,655,589.86	107.3%	- 795,589.86
051701800100	Enugu State Polytechnic Iwollo	187,100,000.00	187,100,000.00	-	187,100,000.00	100.0%	-
051701900100	Enugu State College of Education (Technical)	67,717,100.00	67,717,100.00	31,094,633.40	63,628,117.63	94.0%	4,088,982.37
051702600200	Enugu State University of Science and Technology (ESUT)	1,129,330,000.00	1,129,330,000.00	185,340,795.82	846,210,550.03	74.9%	283,119,449.97
051702600300	ESUTH College of Medicine (Teaching Hospital)	58,940,000.00	58,940,000.00	63,160,327.61	71,570,817.68	121.4%	- 12,630,817.68
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	629,900,000.00	629,900,000.00	134,202,456.84	134,202,456.84	21.3%	495,697,543.16
051703100100	Institute of Management and Technology (IMT)	487,780,000.00	487,780,000.00	76,932,785.34	496,984,549.79	101.9%	- 9,204,549.79
051705100100	Post-Primary Schools Management Board (PPSMB)	35,230,000.00	35,230,000.00	-	30,557,792.26	86.7%	4,672,207.74
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	46,400,000.00	46,400,000.00	-	4,976,134.63	10.7%	41,423,865.37
051705600100	Enugu State Scholarship and Education Loans Board	493,750,000.00	493,750,000.00	1,497,912.64	240,302,203.09	48.7%	253,447,796.91
05210000000	Ministry of Health	1,189,560,000.00	1,189,560,000.00	9,722,103.40	814,379,749.47	68.5%	375,180,250.53
052100100100	Ministry of Health	173,560,000.00	173,560,000.00	904,827.48	15,120,041.83	8.7%	158,439,958.17
052100300100	Enugu State Primary Health Care Development Agency	107,100,000.00	107,100,000.00	7,921,837.92	16,623,541.30	15.5%	90,476,458.70
052100200100	Enugu State Agency for Universal Health Coverage	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	849,840,000.00	849,840,000.00	-	776,206,238.42	91.3%	73,633,761.58
052110200100	Enugu State Hospitals Management Board (SHB)	48,260,000.00	48,260,000.00	895,438.00	6,429,927.92	13.3%	41,830,072.08

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
05350000000	Ministry of Environment and Mineral Resources	1,008,760,000.00	1,199,760,000.00	1,203,354,792.87	1,219,856,895.02	101.7%	- 20,096,895.02
053500100100	Ministry of Environment and Mineral Resources	975,260,000.00	1,126,260,000.00	9,561,245.50	19,928,547.25	1.8%	1,106,331,452.75
053505300100	Enugu State Waste Management Authority (ESWAMA)	23,830,000.00	63,830,000.00	1,192,156,373.82	1,195,796,975.22	1873.4%	- 1,131,966,975.22
053505300200	Forestry Commission	3,510,000.00	3,510,000.00	140,075.80	1,134,523.30	32.3%	2,375,476.70
053505400100	Enugu State Structures for Signage and Advertisement Agency	6,160,000.00	6,160,000.00	1,497,097.75	2,996,849.25	48.7%	3,163,150.75
05510000000	Ministry of Local Government	16,410,000.00	16,410,000.00	3,300,350.79	14,507,655.68	88.4%	1,902,344.32
055100100100	Ministry of Local Government	6,110,000.00	6,110,000.00	3,300,350.79	14,507,655.68	237.4%	- 8,397,655.68
055100500100	Local Government Pension Board	10,300,000.00	10,300,000.00	-	-	0.0%	10,300,000.00
05620000000	Ministry of Chieftaincy Matters	63,600,000.00	63,600,000.00	299,166.75	102,426,086.60	161.0%	- 38,826,086.60
056200100100	Ministry of Chieftaincy Matters	63,600,000.00	63,600,000.00	299,166.75	102,426,086.60	161.0%	- 38,826,086.60

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	84,698,617,400.00	135,715,099,693.00	49,249,466,566.25	67,238,740,127.04	49.5%	68,476,359,565.96
01000000000	Administration Sector	11,183,888,000.00	15,503,388,000.00	3,212,389,837.00	11,036,140,609.18	71.2%	4,467,247,390.82
01110000000	Governor's Office	3,362,200,000.00	7,082,200,000.00	1,497,837,207.00	5,417,725,849.89	76.5%	1,664,474,150.11
011100100100	Office of the Executive Governor	3,038,500,000.00	6,838,500,000.00	1,483,837,207.00	5,401,525,849.89	79.0%	1,436,974,150.11
011100100200	Office of the Deputy Governor	85,000,000.00	85,000,000.00	-	2,200,000.00	2.6%	82,800,000.00
011100800100	Enugu State Emergency Management Agency	128,800,000.00	78,800,000.00	-	-	0.0%	78,800,000.00
011101000100	Dept of Due Process and Budget Monitoring	21,500,000.00	11,500,000.00	14,000,000.00	14,000,000.00	121.7%	- 2,500,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	52,400,000.00	32,400,000.00	-	-	0.0%	32,400,000.00
011118400100	Volunteer Service Agency	36,000,000.00	36,000,000.00	-	-	0.0%	36,000,000.00
01610000000	Office of the Secretary to the State Government	1,590,500,000.00	5,450,500,000.00	1,676,777,630.00	4,853,197,492.00	89.0%	597,302,508.00
016100100100	Office of the Secretary to the State Government	1,590,500,000.00	5,450,500,000.00	1,676,777,630.00	4,853,197,492.00	89.0%	597,302,508.00
01120000000	Enugu State House of Assembly (The Legislature)	4,404,000,000.00	2,084,000,000.00	-	439,197,269.99	21.1%	1,644,802,730.01
011200300100	Enugu State House of Assembly (The Legislature)	3,782,750,000.00	2,062,750,000.00	-	439,197,269.99	21.3%	1,623,552,730.01
011200400100	Enugu State House of Assembly Service Commission	621,250,000.00	21,250,000.00	-	-	0.0%	21,250,000.00
01230000000	Ministry of Information	416,449,000.00	365,949,000.00	25,000,000.00	289,528,197.30	79.1%	76,420,802.70
012300100100	Ministry of Information	48,440,000.00	48,440,000.00	25,000,000.00	25,000,000.00	51.6%	23,440,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	34,069,000.00	34,069,000.00	-	-	0.0%	34,069,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	313,000,000.00	272,500,000.00	-	264,528,197.30	97.1%	7,971,802.70
012305500100	Enugu State Printing and Publishing Company (Daily Star)	20,940,000.00	10,940,000.00	-	-	0.0%	10,940,000.00
01250000000	Office of the Head of State Civil Service	248,737,000.00	78,737,000.00	6,500,000.00	8,018,500.00	10.2%	70,718,500.00
012500100100	Office of the Head of State Civil Service	240,700,000.00	70,700,000.00	6,500,000.00	8,018,500.00	11.3%	62,681,500.00
012500500100	Establishment, Pension and Training	2,920,000.00	2,920,000.00	-	-	0.0%	2,920,000.00
012500500200	Public Service Department	1,450,000.00	1,450,000.00	-	-	0.0%	1,450,000.00
012500500300	Performance Improvement Bureau	3,667,000.00	3,667,000.00	-	-	0.0%	3,667,000.00
01400000000	Auditor General	178,260,000.00	34,260,000.00	-	-	0.0%	34,260,000.00
014000100100	Office of the State Auditor General	86,660,000.00	8,660,000.00	-	-	0.0%	8,660,000.00
014000200100	Office of the Auditor General for Local Government	91,600,000.00	25,600,000.00	-	-	0.0%	25,600,000.00
01470000000	Civil Service Commission (CSC)	71,730,000.00	41,730,000.00	-	22,198,300.00	53.2%	19,531,700.00
014700100100	Civil Service Commission	71,730,000.00	41,730,000.00	-	22,198,300.00	53.2%	19,531,700.00
01490000000	Local Government Service Commission	42,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
014900100100	Local Government Service Commission	42,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
01480000000	Enugu State Independent Electoral Commission	43,602,000.00	243,602,000.00	-	-	0.0%	243,602,000.00
014800100100	Enugu State Independent Electoral Commission	43,602,000.00	243,602,000.00	-	-	0.0%	243,602,000.00
01630000000	Ministry of Inter Ministerial Affairs	603,860,000.00	53,860,000.00	-	-	0.0%	53,860,000.00
016300100100	Ministry of Inter Ministerial Affairs	603,860,000.00	53,860,000.00	-	-	0.0%	53,860,000.00
01660000000	Ministry of Human Capital Development and Poverty Reduction	209,650,000.00	49,650,000.00	1,575,000.00	1,575,000.00	3.2%	48,075,000.00
016600100100	Ministry of Human Capital Development and Poverty Reduction	209,650,000.00	49,650,000.00	1,575,000.00	1,575,000.00	3.2%	48,075,000.00
01670000000	Ministry of Special Duties & Inergovernmental Affairs	12,500,000.00	12,500,000.00	4,700,000.00	4,700,000.00	37.6%	7,800,000.00
016700100100	Ministry of Special Duties & Inergovernmental Affairs	12,500,000.00	12,500,000.00	4,700,000.00	4,700,000.00	37.6%	7,800,000.00

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
02000000000	Economic Sector	47,807,638,800.00	99,876,621,093.00	42,086,446,927.44	51,821,213,334.63	51.9%	48,055,407,758.37
02150000000	Ministry of Agriculture and Natural Resources	5,185,289,800.00	4,735,289,800.00	61,891,000.00	336,391,000.00	7.1%	4,398,898,800.00
021500100100	Ministry of Agriculture and Natural Resources	430,000,000.00	580,000,000.00	-	-	0.0%	580,000,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	66,500,000.00	16,500,000.00	1,891,000.00	1,891,000.00	11.5%	14,609,000.00
021510700100	Enugu State FADAM Project	1,005,789,800.00	705,789,800.00	-	-	0.0%	705,789,800.00
021510700200	Enugu State FGN/IFAD Agency	183,000,000.00	233,000,000.00	-	274,500,000.00	117.8%	- 41,500,000.00
021510700300	Enugu State APPEALS Agency	3,500,000,000.00	3,200,000,000.00	60,000,000.00	60,000,000.00	1.9%	3,140,000,000.00
02200000000	Ministry of Finance and Economic Development	1,462,070,000.00	568,070,000.00	32,200,000.00	40,000,000.00	7.0%	528,070,000.00
022000100100	Ministry of Finance and Economic Development	239,500,000.00	239,500,000.00	8,000,000.00	8,000,000.00	3.3%	231,500,000.00
022000700100	Office of the State Accountant- General	1,067,170,000.00	273,170,000.00	11,600,000.00	17,400,000.00	6.4%	255,770,000.00
022000800100	Board of Internal Revenue	140,800,000.00	40,800,000.00	12,600,000.00	12,600,000.00	30.9%	28,200,000.00
022001200100	Enugu State Gaming Commission	14,600,000.00	14,600,000.00	-	2,000,000.00	13.7%	12,600,000.00
02220000000	Ministry of Commerce and Industry	994,023,000.00	2,664,023,000.00	2,000,000.00	4,110,000.00	0.2%	2,659,913,000.00
022200100100	Ministry of Commerce and Industry	183,900,000.00	2,083,900,000.00	2,000,000.00	2,000,000.00	0.1%	2,081,900,000.00
022201700100	Enugu State Investment Development Authority	152,000,000.00	122,000,000.00	-	2,110,000.00	1.7%	119,890,000.00
022201800100	Small and Medium Scale Enterprises Promotion	555,000,000.00	355,000,000.00	-	-	0.0%	355,000,000.00
022201900100	Enugu Marketing Company	103,123,000.00	103,123,000.00	-	-	0.0%	103,123,000.00
02270000000	Ministry of Labour and Productivity	25,570,000.00	25,570,000.00	3,000,000.00	9,200,000.00	36.0%	16,370,000.00
022700100100	Ministry of Labour and Productivity	25,570,000.00	25,570,000.00	3,000,000.00	9,200,000.00	36.0%	16,370,000.00
02280000000	Ministry of Science and Technology	769,800,000.00	1,419,800,000.00	1,618,380,680.24	2,043,180,680.24	143.9%	- 623,380,680.24
022800100100	Ministry of Science and Technology	769,800,000.00	1,419,800,000.00	1,618,380,680.24	2,043,180,680.24	143.9%	- 623,380,680.24
02290000000	Ministry of Transport	747,907,000.00	2,167,907,000.00	2,000,000.00	2,000,000.00	0.1%	2,165,907,000.00
022900100100	Ministry of Transport	247,000,000.00	117,000,000.00	2,000,000.00	2,000,000.00	1.7%	115,000,000.00
022905300100	Enugu State Transport Company ENTRACO	49,000,000.00	2,049,000,000.00	-	-	0.0%	2,049,000,000.00
022905300200	Coal City Transport Services	451,907,000.00	1,907,000.00	-	-	0.0%	1,907,000.00
02340000000	Ministry of Works and Infrastructure	26,631,504,000.00	63,301,486,293.00	34,999,590,945.37	40,650,749,574.31	64.2%	22,650,736,718.69
023400100100	Ministry of Works and Infrastructure	26,231,504,000.00	62,901,486,293.00	34,999,590,945.37	40,650,749,574.31	64.6%	22,250,736,718.69
023410200100	Rural Access Mobility Project (RAMP)	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
02360000000	Ministry of Culture and Tourism	464,750,000.00	2,354,750,000.00	-	-	0.0%	2,354,750,000.00
023600100100	Ministry of Culture and Tourism	66,000,000.00	2,066,000,000.00	-	-	0.0%	2,066,000,000.00
023600400100	Council for Arts and Culture	190,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
023605200100	Tourism Board	8,750,000.00	8,750,000.00	-	-	0.0%	8,750,000.00
023605200200	Nike Lake Resort Hotel	-	180,000,000.00	-	-	0.0%	180,000,000.00
023605200300	ZIK Monument Centre	200,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
02380000000	State Economic Planning Commission	490,576,000.00	3,110,576,000.00	3,609,520,168.62	4,234,520,168.62	136.1%	- 1,123,944,168.62
023800100100	State Economic Planning Commission	346,176,000.00	3,046,176,000.00	3,609,520,168.62	4,234,520,168.62	139.0%	- 1,188,344,168.62
023800400100	State Bureau of Statistics	144,400,000.00	64,400,000.00	-	-	0.0%	64,400,000.00
02520000000	Ministry of Water Resources	5,559,000,000.00	16,163,000,000.00	1,596,114,653.61	3,673,262,246.86	22.7%	12,489,737,753.14
025200100100	Ministry of Water Resources	519,000,000.00	5,619,000,000.00	3,800,000.00	1,080,153,121.60	19.2%	4,538,846,878.40
025210200100	Enugu State Water Corporation	4,609,000,000.00	10,113,000,000.00	1,592,314,653.61	2,593,109,125.26	25.6%	7,519,890,874.74
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
025210400100	Small Town Water and Sanitation Agency	31,000,000.00	31,000,000.00	-	-	0.0%	31,000,000.00
02530000000	Ministry of Housing	440,230,000.00	840,230,000.00	98,796,479.60	98,796,479.60	11.8%	741,433,520.40
025300100100	Ministry of Housing	280,230,000.00	680,230,000.00	-	-	0.0%	680,230,000.00
025301000100	Enugu State Housing Development Corporation	160,000,000.00	160,000,000.00	98,796,479.60	98,796,479.60	61.7%	61,203,520.40
02540000000	Ministry of Rural Development	3,619,280,000.00	1,690,280,000.00	37,953,000.00	530,350,110.00	31.4%	1,159,929,890.00
025400100100	Ministry of Rural Development	1,500,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
025400100200	Community Development Council	148,280,000.00	58,280,000.00	-	-	0.0%	58,280,000.00
025400700100	Fire Service Department	232,000,000.00	147,000,000.00	3,630,000.00	29,117,900.00	19.8%	117,882,100.00
025410200100	Community and Social Development Agency	1,000,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
025410300100	Rural Electrification Board (REB)	739,000,000.00	635,000,000.00	34,323,000.00	501,232,210.00	78.9%	133,767,790.00
02600000000	Ministry of Lands and Urban Development	942,139,000.00	710,139,000.00	25,000,000.00	195,053,075.00	27.5%	515,085,925.00
026000100100	Ministry of Lands and Urban Development	676,099,000.00	656,099,000.00	-	170,053,075.00	25.9%	486,045,925.00
026000100200	Office of the Surveyor General	266,040,000.00	54,040,000.00	25,000,000.00	25,000,000.00	46.3%	29,040,000.00
02640000000	Ministry of Budget and Planning	475,500,000.00	125,500,000.00	-	3,600,000.00	2.9%	121,900,000.00
026400100100	Ministry of Budget and Planning	475,500,000.00	125,500,000.00	-	3,600,000.00	2.9%	121,900,000.00

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
03000000000	Law and Justice Sector	5,112,337,000.00	1,838,337,000.00	6,880,000.00	111,002,579.98	6.0%	1,727,334,420.02
03180000000	The State Judiciary	4,999,490,000.00	1,725,490,000.00	6,880,000.00	107,537,579.98	6.2%	1,617,952,420.02
031801100100	Judicial Service Commission	1,114,640,000.00	384,640,000.00	-	-	0.0%	384,640,000.00
031805100100	Enugu State High Court	2,584,200,000.00	1,040,200,000.00	6,880,000.00	103,887,579.98	10.0%	936,312,420.02
031805200100	Customary Court of Appeal	1,300,650,000.00	300,650,000.00	-	3,650,000.00	1.2%	297,000,000.00
03260000000	Ministry of Justice	112,847,000.00	112,847,000.00	-	3,465,000.00	3.1%	109,382,000.00
032600100100	Ministry of Justice	94,800,000.00	94,800,000.00	-	3,465,000.00	3.7%	91,335,000.00
032600700100	Citizens' Rights and Mediation Centre	14,920,000.00	14,920,000.00	-	-	0.0%	14,920,000.00
032601200100	Administrator-General/Public Trustees	3,127,000.00	3,127,000.00	-	-	0.0%	3,127,000.00
04000000000	Regional	446,000,000.00	146,000,000.00	-	6,003,000.00	4.1%	139,997,000.00
04370000000	Ministry of Capital Territory Development	446,000,000.00	146,000,000.00	-	6,003,000.00	4.1%	139,997,000.00
043700100100	Enugu Capital Territory Development Authority	446,000,000.00	146,000,000.00	-	6,003,000.00	4.1%	139,997,000.00
05000000000	Social Sector	20,148,753,600.00	18,350,753,600.00	3,943,749,801.81	4,264,380,603.25	23.2%	14,086,372,996.75
05130000000	Ministry of Youth and Sport	450,000,000.00	450,000,000.00	47,765,525.00	92,765,525.00	20.6%	357,234,475.00
051300100100	Ministry of Youth and Sport	410,000,000.00	410,000,000.00	47,765,525.00	92,765,525.00	22.6%	317,234,475.00
051300200100	Rangers Management Corporation	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
05140000000	Ministry of Gender Affairs and Social Development	102,500,000.00	102,500,000.00	5,000,000.00	5,000,000.00	4.9%	97,500,000.00
051400100100	Ministry of Gender Affairs and Social Development	102,500,000.00	102,500,000.00	5,000,000.00	5,000,000.00	4.9%	97,500,000.00
05170000000	Ministry of Education	12,217,906,000.00	12,027,906,000.00	3,833,754,776.81	3,937,331,999.71	32.7%	8,090,574,000.29
051700100100	Ministry of Education	582,116,000.00	442,116,000.00	13,900,000.00	13,900,000.00	3.1%	428,216,000.00
051700300100	Enugu State Universal Basic Education Board	4,309,300,000.00	6,509,300,000.00	3,709,854,776.81	3,709,854,776.81	57.0%	2,799,445,223.19
051700800100	Enugu State Library Board	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
051700900100	Examinations Development Centre	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
051701000100	Agency for Mass Literacy	15,600,000.00	15,600,000.00	-	-	0.0%	15,600,000.00
051701800100	Enugu State Polytechnic Iwollo	1,003,500,000.00	653,500,000.00	100,000,000.00	100,000,000.00	15.3%	553,500,000.00
051701900100	Enugu State College of Education (Technical)	367,290,000.00	367,290,000.00	-	-	0.0%	367,290,000.00
051702600200	Enugu State University of Science and Technology (ESUT)	600,000,000.00	600,000,000.00	10,000,000.00	113,577,222.90	18.9%	486,422,777.10
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	3,869,000,000.00	2,169,000,000.00	-	-	0.0%	2,169,000,000.00
051703100100	Institute of Management and Technology (IMT)	271,000,000.00	271,000,000.00	-	-	0.0%	271,000,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	663,000,000.00	463,000,000.00	-	-	0.0%	463,000,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	364,100,000.00	364,100,000.00	-	-	0.0%	364,100,000.00
051705600100	Enugu State Scholarship and Education Loans Board	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
05210000000	Ministry of Health	4,370,750,000.00	2,820,750,000.00	48,843,500.00	114,329,281.54	4.1%	2,706,420,718.46
052100100100	Ministry of Health	1,370,000,000.00	645,000,000.00	-	27,073,131.54	4.2%	617,926,868.46
052100300100	Enugu State Primary Health Care Development Agency	1,052,650,000.00	1,002,650,000.00	5,843,500.00	26,963,150.00	2.7%	975,686,850.00
052100200100	Enugu State Agency for Universal Health Coverage	449,600,000.00	349,600,000.00	-	-	0.0%	349,600,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	323,000,000.00	273,000,000.00	-	-	0.0%	273,000,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	860,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00
052110300100	Enugu State College of Health Technology, Oji River	204,000,000.00	109,000,000.00	31,000,000.00	38,293,000.00	35.1%	70,707,000.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	111,500,000.00	111,500,000.00	12,000,000.00	22,000,000.00	19.7%	89,500,000.00
05350000000	Ministry of Environment and Mineral Resources	2,815,997,600.00	2,815,997,600.00	8,386,000.00	19,753,797.00	0.7%	2,796,243,803.00
053500100100	Ministry of Environment and Mineral Resources	850,000,000.00	750,000,000.00	8,386,000.00	8,386,000.00	1.1%	741,614,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,907,400,000.00	2,007,400,000.00	-	11,367,797.00	0.6%	1,996,032,203.00
053505300200	Forestry Commission	58,597,600.00	58,597,600.00	-	-	0.0%	58,597,600.00
05510000000	Ministry of Local Government	5,900,000.00	5,900,000.00	-	-	0.0%	5,900,000.00
055100100100	Ministry of Local Government	5,900,000.00	5,900,000.00	-	-	0.0%	5,900,000.00
05620000000	Ministry of Chieftaincy Matters	185,700,000.00	127,700,000.00	-	95,200,000.00	74.5%	32,500,000.00
056200100100	Ministry of Chieftaincy Matters	185,700,000.00	127,700,000.00	-	95,200,000.00	74.5%	32,500,000.00

Table 8: Other Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2023 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	<i>Total Other Expenditure</i>	<i>5,598,400,000.00</i>	<i>5,998,400,000.00</i>	<i>1,063,839,367.30</i>	<i>6,383,955,412.58</i>	<i>106.4%</i>	<i>- 385,555,412.58</i>
02000000000	Economic Sector	5,270,000,000.00	5,670,000,000.00	974,446,829.90	5,982,012,944.12	105.5%	- 312,012,944.12
02200000000	Ministry of Finance and Economic Development	5,270,000,000.00	5,670,000,000.00	974,446,829.90	5,982,012,944.12	105.5%	- 312,012,944.12
022000700100	Office of the State Accountant- General	5,270,000,000.00	5,670,000,000.00	974,446,829.90	5,982,012,944.12	105.5%	- 312,012,944.12
05000000000	Social Sector	328,400,000.00	328,400,000.00	89,392,537.40	401,942,468.46	122.4%	- 73,542,468.46
05170000000	Ministry of Education	328,400,000.00	328,400,000.00	89,392,537.40	401,942,468.46	122.4%	- 73,542,468.46
051701800100	Enugu State Polytechnic Iwollo	53,800,000.00	53,800,000.00	-	104,630,750.11	194.5%	- 50,830,750.11
051701900100	Enugu State College of Education (Technical)	41,600,000.00	41,600,000.00	4,876,693.40	5,136,693.40	12.3%	36,463,306.60
051702600200	Enugu State University of Science and Technology (ESUT)	20,500,000.00	20,500,000.00	3,493,800.00	15,766,352.20	76.9%	4,733,647.80
051703100100	Institute of Management and Technology (IMT)	212,500,000.00	212,500,000.00	81,022,044.00	276,408,672.75	130.1%	- 63,908,672.75

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Expenditure	166,602,416,770.00	224,697,899,063.00	87,513,542,145.87	154,010,414,835.32	68.5%	70,687,484,227.68
2	EXPENDITURES	166,602,416,770.00	224,697,899,063.00	87,513,542,145.87	154,010,414,835.32	68.5%	70,687,484,227.68
21	PERSONNEL COST	42,937,329,720.00	42,937,329,720.00	11,029,831,635.31	40,535,787,957.85	94.4%	2,401,541,762.15
2101	SALARY	24,823,115,772.00	24,823,115,772.00	5,892,989,451.69	21,041,370,474.25	84.8%	3,781,745,297.75
210101	SALARIES AND WAGES	24,823,115,772.00	24,823,115,772.00	5,892,989,451.69	21,041,370,474.25	84.8%	3,781,745,297.75
21010101	SALARY	23,286,070,402.00	23,286,070,402.00	5,888,021,118.75	20,285,780,029.65	87.1%	3,000,290,372.35
21010102	OVER TIME PAYMENTS	319,096,540.00	319,096,540.00	4,968,332.94	27,110,402.55	8.5%	291,986,137.45
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,217,948,830.00	1,217,948,830.00	-	728,480,042.05	59.8%	489,468,787.95
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,390,513,948.00	10,390,513,948.00	2,569,426,648.74	9,008,824,915.70	86.7%	1,381,689,032.30
210201	ALLOWANCES	10,355,229,758.00	10,355,229,758.00	2,566,287,987.99	8,993,853,393.40	86.9%	1,361,376,364.60
21020101	Housing/Rent Allowance	2,863,413,942.00	2,863,413,942.00	455,602,715.10	2,404,947,123.32	84.0%	458,466,818.68
21020102	Transport Allowance	217,682,958.00	217,682,958.00	44,810,636.89	214,717,570.16	98.6%	2,965,387.84
21020103	Meal Subsidy	304,893,532.00	304,893,532.00	41,069,522.23	163,045,034.54	53.5%	141,848,497.46
21020104	Utility Allowance	254,411,526.00	254,411,526.00	40,063,927.22	137,031,523.53	53.9%	117,380,002.47
21020105	Entertainment Allowance	214,139,690.00	214,139,690.00	19,178,322.19	36,669,555.94	17.1%	177,470,134.06
21020106	Leave allowances	18,419,356.00	18,419,356.00	11,105,096.75	20,892,318.95	113.4%	- 2,472,962.95
21020107	Domestic Staff Allowance	2,500,087,584.00	2,500,087,584.00	543,169,877.31	2,063,693,232.95	82.5%	436,394,351.05
21020108	Shift Duty Allowance	229,422,340.00	229,422,340.00	68,513,783.87	235,281,360.62	102.6%	- 5,859,020.62
21020109	Call Duties Allowances	951,515,500.00	951,515,500.00	233,641,654.09	925,693,598.27	97.3%	25,821,901.73
21020110	Clinical Duty Allowance	1,251,910.00	1,251,910.00	48,165.00	571,134.42	45.6%	680,775.58
21020111	Hazard Allowance	422,930,530.00	422,930,530.00	144,944,250.60	470,386,284.68	111.2%	- 47,455,754.68
21020112	Rural Posting Allowance	23,290,830.00	23,290,830.00	6,253,734.17	22,482,946.30	96.5%	807,883.70
21020113	Teaching Allowance	96,761,300.00	96,761,300.00	24,332,136.72	119,041,053.92	123.0%	- 22,279,753.92
21020114	Admin Allowance	2,767,230.00	2,767,230.00	512,878.00	2,161,710.20	78.1%	605,519.80
21020115	Arrears Allowances	561,603,790.00	561,603,790.00	496,982,165.22	760,867,329.74	135.5%	- 199,263,539.74
21020116	Secretarial Allowance	630.00	630.00	180.00	480.00	76.2%	150.00
21020119	Wardrobe Allowance	16,297,890.00	16,297,890.00	9,264,108.40	25,452,748.40	156.2%	- 9,154,858.40
21020120	Hardship Allowance	2,379,530.00	2,379,530.00	1,668,554.02	2,293,236.02	96.4%	86,293.98
21020121	Responsibility Allowance	105,008,380.00	105,008,380.00	39,988,547.21	122,578,698.64	116.7%	- 17,570,318.64
21020122	Furniture Allowance	5,896,180.00	5,896,180.00	-	1,377,921.52	23.4%	4,518,258.48
21020123	Newspaper Allowance	658,290.00	658,290.00	280,770.66	759,859.63	115.4%	- 101,569.63
21020124	Veh. Maintenance Allowance	5,354,780.00	5,354,780.00	1,403,853.66	5,510,209.33	102.9%	- 155,429.33
21020125	Inducement Allowance	16,408,900.00	16,408,900.00	3,438,535.72	15,482,559.58	94.4%	926,340.42
21020126	Other Allowances	1,540,633,160.00	1,540,633,160.00	380,014,572.96	1,242,915,902.74	80.7%	297,717,257.26
210202	SOCIAL CONTRIBUTIONS	35,284,190.00	35,284,190.00	3,138,660.75	14,971,522.30	42.4%	20,312,667.70
21020202	CONTRIBUTORY PENSION	35,187,170.00	35,187,170.00	3,138,660.75	14,971,522.30	42.5%	20,215,647.70
21020205	HOUSING FUND CONTRIBUTION	97,020.00	97,020.00	-	-	0.0%	97,020.00
2103	SOCIAL BENEFITS	7,723,700,000.00	7,723,700,000.00	2,567,415,534.88	10,485,592,567.90	135.8%	- 2,761,892,567.90
210301	SOCIAL BENEFITS	7,723,700,000.00	7,723,700,000.00	2,567,415,534.88	10,485,592,567.90	135.8%	- 2,761,892,567.90
21030101	GRATUITY	652,000,000.00	652,000,000.00	12,589,830.14	71,420,149.15	11.0%	580,579,850.85
21030102	PENSION	6,969,000,000.00	6,969,000,000.00	2,554,725,704.74	10,414,072,418.75	149.4%	- 3,445,072,418.75
21030103	DEATH BENEFITS	102,700,000.00	102,700,000.00	100,000.00	100,000.00	0.1%	102,600,000.00

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
22	OTHER RECURRENT COSTS	38,966,469,650.00	46,045,469,650.00	27,234,243,944.31	46,235,886,750.43	100.4%	- 190,417,100.43
2202	OVERHEAD COST	33,368,069,650.00	40,047,069,650.00	26,170,404,577.01	39,851,931,337.85	99.5%	195,138,312.15
220201	TRAVEL & TRANSPORT - GENERAL	4,087,247,100.00	4,835,747,100.00	1,302,464,927.82	2,451,248,080.67	50.7%	2,384,499,019.33
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	557,747,100.00	756,747,100.00	195,494,747.06	312,328,804.06	41.3%	444,418,295.94
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,674,600,000.00	1,859,100,000.00	585,487,004.25	1,045,233,785.55	56.2%	813,866,214.45
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	625,700,000.00	695,700,000.00	7,584,000.00	436,353,892.00	62.7%	259,346,108.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	771,550,000.00	946,550,000.00	211,823,708.00	230,026,349.13	24.3%	716,523,650.87
22020105	Hotel Accommodation	457,650,000.00	577,650,000.00	302,075,468.51	427,305,249.93	74.0%	150,344,750.07
220202	UTILITIES - GENERAL	1,426,000,500.00	1,644,000,500.00	552,821,148.64	995,684,926.50	60.6%	648,315,573.50
22020201	ELECTRICITY CHARGES	966,140,500.00	981,140,500.00	396,022,401.61	683,653,301.36	69.7%	297,487,198.64
22020202	TELEPHONE CHARGES	144,910,000.00	144,910,000.00	26,749,786.40	40,429,486.40	27.9%	104,480,513.60
22020203	INTERNET ACCESS CHARGES	169,820,000.00	184,820,000.00	84,176,563.88	141,224,347.24	76.4%	43,595,652.76
22020204	SATELLITE BROADCASTING ACCESS CHARGES	19,120,000.00	29,120,000.00	6,369,647.00	7,154,277.00	24.6%	21,965,723.00
22020205	WATER RATES	66,310,000.00	226,310,000.00	10,056,449.75	47,027,814.50	20.8%	179,282,185.50
22020206	SEWERAGE CHARGES	32,700,000.00	40,700,000.00	29,446,300.00	40,295,700.00	99.0%	404,300.00
22020207	LEASED COMMUNICATION LINES(S)	2,000,000.00	2,000,000.00	-	900,000.00	45.0%	1,100,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	25,000,000.00	35,000,000.00	-	35,000,000.00	100.0%	-
220203	MATERIALS & SUPPLIES - GENERAL	2,744,606,400.00	3,004,606,400.00	1,065,154,858.98	2,096,002,272.22	69.8%	908,604,127.78
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,217,841,100.00	1,384,841,100.00	391,981,382.93	984,124,497.47	71.1%	400,716,602.53
22020302	BOOKS	79,110,000.00	79,110,000.00	179,203,377.25	182,398,377.25	230.6%	- 103,288,377.25
22020303	NEWSPAPERS	41,145,000.00	41,145,000.00	1,466,774.25	5,972,506.77	14.5%	35,172,493.23
22020304	MAGAZINES & PERIODICALS	28,630,300.00	28,630,300.00	7,431,329.55	11,508,919.05	40.2%	17,121,380.95
22020305	PRINTING OF NON SECURITY DOCUMENTS	327,700,000.00	367,700,000.00	42,184,425.00	119,805,234.25	32.6%	247,894,765.75
22020306	PRINTING OF SECURITY DOCUMENTS	169,320,000.00	202,320,000.00	167,116,500.00	193,490,000.00	95.6%	8,830,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	223,750,000.00	223,750,000.00	1,640,150.00	168,759,651.20	75.4%	54,990,348.80
22020308	FIELD & CAMPING MATERIALS SUPPLIES	37,100,000.00	37,100,000.00	1,000,000.00	1,040,000.00	2.8%	36,060,000.00
22020309	UNIFORMS & OTHER CLOTHING	66,120,000.00	86,120,000.00	65,283,420.00	85,351,420.00	99.1%	768,580.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	38,390,000.00	38,390,000.00	692,800.00	1,612,800.23	4.2%	36,777,199.77
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	515,500,000.00	515,500,000.00	207,154,700.00	341,938,866.00	66.3%	173,561,134.00
220204	MAINTENANCE SERVICES - GENERAL	1,892,494,900.00	2,217,494,900.00	1,368,197,184.94	2,177,916,589.62	98.2%	39,578,310.38
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	693,700,000.00	904,700,000.00	197,820,795.52	438,201,045.42	48.4%	466,498,954.58
22020402	MAINTENANCE OF OFFICE FURNITURE	56,150,900.00	81,150,900.00	33,007,733.75	46,360,921.43	57.1%	34,789,978.57
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	182,490,000.00	212,490,000.00	486,165,523.91	564,024,315.57	265.4%	- 351,534,315.57
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	178,470,000.00	180,470,000.00	293,219,153.00	385,974,944.99	213.9%	- 205,504,944.99
22020405	MAINTENANCE OF PLANTS/GENERATORS	160,844,000.00	186,844,000.00	86,529,685.50	143,862,850.50	77.0%	42,981,149.50
22020406	OTHER MAINTENANCE SERVICES	497,740,000.00	528,740,000.00	271,391,293.26	597,466,011.71	113.0%	- 68,726,011.71
22020410	MAINTENANCE OF STREET LIGHTINGS	112,000,000.00	112,000,000.00	-	-	0.0%	112,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,100,000.00	1,100,000.00	63,000.00	331,500.00	30.1%	768,500.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	-	1,695,000.00	17.0%	8,305,000.00
220205	TRAINING - GENERAL	914,880,000.00	1,007,880,000.00	53,138,650.50	1,906,810,676.88	189.2%	- 898,930,676.88
22020501	LOCAL TRAINING	890,880,000.00	983,880,000.00	53,138,650.50	1,906,810,676.88	193.8%	- 922,930,676.88
22020502	INTERNATIONAL TRAINING	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
220206	OTHER SERVICES - GENERAL	9,667,050,000.00	11,257,550,000.00	6,045,573,936.00	8,740,798,423.83	77.6%	2,516,751,576.17
22020601	SECURITY SERVICES	1,215,150,000.00	2,545,650,000.00	594,431,980.00	1,629,484,434.00	64.0%	916,165,566.00
22020602	OFFICE RENT	44,700,000.00	44,700,000.00	6,180,000.00	12,334,300.00	27.6%	32,365,700.00
22020603	RESIDENTIAL RENT	120,500,000.00	120,500,000.00	27,955,000.00	29,106,870.00	24.2%	91,393,130.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,203,750,000.00	7,203,750,000.00	4,108,746,250.00	5,674,939,750.00	78.8%	1,528,810,250.00
22020605	CLEANING & FUMIGATION SERVICES	1,082,950,000.00	1,342,950,000.00	1,308,260,706.00	1,394,933,069.83	103.9%	- 51,983,069.83
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,892,150,000.00	3,169,150,000.00	228,411,649.13	1,606,925,155.05	50.7%	1,562,224,844.95
22020701	FINANCIAL CONSULTING	854,610,000.00	1,854,610,000.00	79,243,112.71	893,850,042.85	48.2%	960,759,957.15
22020702	INFORMATION TECHNOLOGY CONSULTING	268,420,000.00	295,420,000.00	32,308,773.20	167,142,432.07	56.6%	128,277,567.93
22020703	LEGAL SERVICES	405,720,000.00	655,720,000.00	115,758,339.12	270,538,556.03	41.3%	385,181,443.97
22020704	ENGINEERING SERVICES	138,700,000.00	138,700,000.00	77,424.10	123,077,424.10	88.7%	15,622,575.90
22020705	ARCHITECTURAL SERVICES	6,700,000.00	6,700,000.00	24,000.00	5,055,700.00	75.5%	1,644,300.00
22020706	SURVEYING SERVICES	132,500,000.00	132,500,000.00	1,000,000.00	69,000,000.00	52.1%	63,500,000.00
22020707	AGRICULTURAL CONSULTING	80,000,000.00	80,000,000.00	-	78,075,000.00	97.6%	1,925,000.00
22020708	MEDICAL CONSULTING	5,500,000.00	5,500,000.00	-	186,000.00	3.4%	5,314,000.00

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
220208	FUEL & LUBRICANTS - GENERAL	1,781,780,000.00	3,193,780,000.00	1,598,083,838.51	2,913,688,039.84	91.2%	280,091,960.16
22020801	MOTOR VEHICLE FUEL COST	817,600,000.00	2,117,600,000.00	278,076,723.51	958,345,893.68	45.3%	1,159,254,106.32
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	703,610,000.00	773,610,000.00	1,218,715,118.00	1,683,516,399.15	217.6%	- 909,906,399.15
22020803	PLANT / GENERATOR FUEL COST	213,870,000.00	245,870,000.00	67,048,397.00	228,682,147.01	93.0%	17,187,852.99
22020806	COOKING GAS/FUEL COST	46,700,000.00	56,700,000.00	34,243,600.00	43,143,600.00	76.1%	13,556,400.00
220209	FINANCIAL CHARGES - GENERAL	458,230,000.00	458,230,000.00	11,602,522,812.65	11,751,869,667.27	2564.6%	- 11,293,639,667.27
22020901	BANK CHARGES (OTHER THAN INTEREST)	222,230,000.00	222,230,000.00	11,600,162,775.09	11,698,560,930.38	5264.2%	- 11,476,330,930.38
22020902	INSURANCE PREMIUM	228,900,000.00	228,900,000.00	2,358,863.48	50,365,783.76	22.0%	178,534,216.24
22020904	OTHER CRF BANK CHARGES	7,100,000.00	7,100,000.00	1,174.08	2,942,953.13	41.5%	4,157,046.87
220210	MISCELLANEOUS EXPENSES GENERAL	8,503,630,750.00	9,258,630,750.00	2,354,035,569.84	5,210,987,505.97	56.3%	4,047,643,244.03
22021001	REFRESHMENT & MEALS	556,500,000.00	601,500,000.00	163,452,699.62	387,852,495.00	64.5%	213,647,505.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,982,030,000.00	1,982,030,000.00	825,612,525.01	1,828,107,369.56	92.2%	153,922,630.44
22021003	PUBLICITY & ADVERTISEMENTS	764,365,250.00	948,365,250.00	197,410,084.70	565,376,786.65	59.6%	382,988,463.35
22021004	MEDICAL EXPENSES-LOCAL	217,930,500.00	217,930,500.00	9,065,842.52	41,990,349.35	19.3%	175,940,150.65
22021006	POSTAGES & COURIER SERVICES	27,770,000.00	27,770,000.00	15,595,652.55	27,251,609.20	98.1%	518,390.80
22021007	WELFARE PACKAGES	687,710,000.00	717,710,000.00	184,321,482.51	399,895,638.53	55.7%	317,814,361.47
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	166,100,000.00	166,100,000.00	52,480,257.92	60,230,257.92	36.3%	105,869,742.08
22021009	SPORTING ACTIVITIES	241,300,000.00	241,300,000.00	292,355,285.39	337,781,485.39	140.0%	- 96,481,485.39
22021010	DIRECT TEACHING & LABORATORY COST	141,050,000.00	141,050,000.00	22,617,248.37	102,690,856.78	72.8%	38,359,143.22
22021011	Recruitment and Appointment (Service wide)	50,200,000.00	50,200,000.00	-	-	0.0%	50,200,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22021013	PROMOTION (SERVICE WIDE)	25,850,000.00	25,850,000.00	-	1,850,000.00	7.2%	24,000,000.00
22021014	Annual Budget Defence Expenses & Administration	97,375,000.00	97,375,000.00	21,532,200.00	46,792,280.00	48.1%	50,582,720.00
22021016	Servicom	14,800,000.00	14,800,000.00	150,000.00	150,000.00	1.0%	14,650,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	51,500,000.00	51,500,000.00	-	25,000,000.00	48.5%	26,500,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	400,200,000.00	400,200,000.00	40,000.00	217,437,851.12	54.3%	182,762,148.88
22021021	SPECIAL DAYS/CELEBRATIONS	415,050,000.00	460,050,000.00	64,483,111.25	94,430,166.88	20.5%	365,619,833.12
22021022	Donations	670,300,000.00	1,070,300,000.00	430,572,980.00	711,874,940.00	66.5%	358,425,060.00
22021026	Common services (Committee/Commissions)	409,600,000.00	460,600,000.00	74,346,200.00	90,796,200.00	19.7%	369,803,800.00
22021027	Cost of IGR Collection	1,580,000,000.00	1,580,000,000.00	-	271,479,219.59	17.2%	1,308,520,780.41
2203	LOANS AND ADVANCES	328,400,000.00	328,400,000.00	89,392,537.40	401,942,468.46	122.4%	- 73,542,468.46
220301	STAFF LOANS & ADVANCES	328,400,000.00	328,400,000.00	89,392,537.40	401,942,468.46	122.4%	- 73,542,468.46
22030103	REFURBISHING ADVANCES	266,300,000.00	266,300,000.00	81,022,044.00	381,039,422.86	143.1%	- 114,739,422.86
22030105	SPECTACLE ADVANCES	60,500,000.00	60,500,000.00	8,370,493.40	20,643,045.60	34.1%	39,856,954.40
22030107	FURNISHING ADVANCES	1,600,000.00	1,600,000.00	-	260,000.00	16.3%	1,340,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,670,000,000.00	1,670,000,000.00	-	709,737,938.76	42.5%	960,262,061.24
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,670,000,000.00	1,670,000,000.00	-	709,737,938.76	42.5%	960,262,061.24
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	1,610,000,000.00	1,610,000,000.00	-	709,737,938.76	44.1%	900,262,061.24
2206	PUBLIC DEBT CHARGES	3,600,000,000.00	4,000,000,000.00	974,446,829.90	5,272,275,005.36	131.8%	- 1,272,275,005.36
220602	DOMESTIC INTEREST / DISCOUNT	400,000,000.00	800,000,000.00	264,708,891.14	774,527,728.69	96.8%	25,472,271.31
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	400,000,000.00	800,000,000.00	264,708,891.14	774,527,728.69	96.8%	25,472,271.31
220603	FOREIGN PRINCIPAL	1,000,000,000.00	1,000,000,000.00	709,737,938.76	2,297,747,276.67	229.8%	- 1,297,747,276.67
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	1,000,000,000.00	1,000,000,000.00	709,737,938.76	2,297,747,276.67	229.8%	- 1,297,747,276.67
220604	DOMESTIC PRINCIPAL	2,200,000,000.00	2,200,000,000.00	-	2,200,000,000.00	100.0%	-
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	2,200,000,000.00	2,200,000,000.00	-	2,200,000,000.00	100.0%	-
23	Capital Expenditure	84,698,617,400.00	135,715,099,693.00	49,249,466,566.25	67,238,740,127.04	49.5%	68,476,359,565.96
2301	FIXED ASSETS PURCHASED	27,473,602,800.00	30,656,102,800.00	5,954,127,648.62	13,452,617,256.72	43.9%	17,203,485,543.28
230101	PURCHASE OF FIXED ASSETS - GENERAL	27,473,602,800.00	30,656,102,800.00	5,954,127,648.62	13,452,617,256.72	43.9%	17,203,485,543.28
23010101	PURCHASE / ACQUISITION OF LAND	100,000,000.00	10,000,000.00	-	17,500,000.00	175.0%	- 7,500,000.00
23010104	PURCHASE MOTOR CYCLES	47,211,800.00	47,211,800.00	-	-	0.0%	47,211,800.00
23010105	PURCHASE OF MOTOR VEHICLES	5,644,925,000.00	7,814,925,000.00	1,669,642,630.00	4,735,012,130.00	60.6%	3,079,912,870.00
23010106	PURCHASE OF VANS	828,000,000.00	412,000,000.00	-	-	0.0%	412,000,000.00

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
23010107	PURCHASE OF TRUCKS	1,250,000,000.00	1,376,000,000.00	-	105,800,000.00	7.7%	1,270,200,000.00
23010108	PURCHASE OF BUSES	1,060,000,000.00	2,394,000,000.00	-	-	0.0%	2,394,000,000.00
23010111	PURCHASE OF TRAINS	1,000,000.00	1,000,000.00	-	1,000,000.00	0.0%	1,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,812,822,800.00	2,229,822,800.00	67,796,000.00	309,855,536.71	13.9%	1,919,967,263.29
23010113	PURCHASE OF COMPUTERS	441,014,000.00	313,014,000.00	44,675,000.00	52,903,500.00	16.9%	260,110,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	31,390,400.00	21,390,400.00	2,000,000.00	3,800,000.00	17.8%	17,590,400.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	93,900,000.00	163,900,000.00	54,765,000.00	151,370,362.00	92.4%	12,529,638.00
23010117	PURCHASE OF SHREDDING MACHINES	500,000.00	500,000.00	-	-	0.0%	500,000.00
23010118	PURCHASE OF SCANNERS	5,950,000.00	5,950,000.00	-	-	0.0%	5,950,000.00
23010119	PURCHASE OF POWER GENERATING SET	590,551,000.00	560,051,000.00	14,053,000.00	167,292,064.00	29.9%	392,758,936.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	85,000,000.00	85,000,000.00	1,600,000.00	13,256,350.00	15.6%	71,743,650.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	200,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,471,900,000.00	801,900,000.00	275,000,000.00	275,000,000.00	34.3%	526,900,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	74,000,000.00	19,000,000.00	1,130,000.00	26,617,900.00	140.1%	- 7,617,900.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	958,500,000.00	963,500,000.00	12,000,000.00	29,293,000.00	3.0%	934,207,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	325,000,000.00	175,000,000.00	18,000,000.00	18,000,000.00	10.3%	157,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	370,000,000.00	370,000,000.00	-	45,000,000.00	12.2%	325,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,862,000,000.00	1,562,000,000.00	1,891,000.00	276,391,000.00	17.7%	1,285,609,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	3,226,650,000.00	5,576,650,000.00	136,345,850.00	2,846,307,245.39	51.0%	2,730,342,754.61
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,835,492,800.00	5,575,492,800.00	3,655,229,168.62	4,379,218,168.62	78.5%	1,196,274,631.38
23010130	PURCHASE OF RECREATIONAL FACILITIES	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	145,295,000.00	65,295,000.00	-	-	0.0%	65,295,000.00
2302	CONSTRUCTION / PROVISION	42,232,262,000.00	56,807,262,000.00	30,850,034,366.49	38,556,293,895.08	67.9%	18,250,968,104.92
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	42,232,262,000.00	56,807,262,000.00	30,850,034,366.49	38,556,293,895.08	67.9%	18,250,968,104.92
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,711,498,000.00	4,061,498,000.00	1,370,787,876.00	3,051,476,056.25	75.1%	1,010,021,943.75
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	625,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,612,250,000.00	967,250,000.00	25,000,000.00	288,984,446.00	29.9%	678,265,554.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	272,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,006,200,000.00	2,956,200,000.00	23,000,000.00	23,000,000.00	0.8%	2,933,200,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,009,000,000.00	509,000,000.00	-	27,073,131.54	5.3%	481,926,868.46
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,174,000,000.00	3,974,000,000.00	2,247,938,808.00	2,247,938,808.00	56.6%	1,726,061,192.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	200,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	64,000,000.00	64,000,000.00	47,765,525.00	47,765,525.00	74.6%	16,234,475.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	150,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	16,188,340,000.00	32,548,340,000.00	25,288,884,003.65	29,865,970,716.06	91.8%	2,682,369,283.94
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,033,024,000.00	9,021,024,000.00	1,846,658,153.84	2,981,670,212.23	33.1%	6,039,353,787.77
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	58,000,000.00	2,058,000,000.00	-	-	0.0%	2,058,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,650,000.00	1,650,000.00	-	1,650,000.00	100.0%	-
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	118,800,000.00	120,800,000.00	-	20,765,000.00	17.2%	100,035,000.00
2303	REHABILITATION / REPAIRS	8,826,174,000.00	44,060,156,293.00	11,848,275,051.14	14,481,112,028.24	32.9%	29,579,044,264.76
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	8,826,174,000.00	44,060,156,293.00	11,848,275,051.14	14,481,112,028.24	32.9%	29,579,044,264.76
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	65,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	172,000,000.00	182,000,000.00	8,000,000.00	78,000,000.00	42.9%	104,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,318,500,000.00	12,918,500,000.00	1,572,734,653.61	3,640,993,042.71	28.2%	9,277,506,957.29
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	389,500,000.00	139,500,000.00	-	-	0.0%	139,500,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,866,000,000.00	2,066,000,000.00	1,366,115,968.81	1,366,115,968.81	66.1%	699,884,031.19
23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	25,000,000.00	25,000,000.00	941,000.00	941,000.00	3.8%	24,059,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	27,511,982,293.00	8,870,683,428.72	8,870,683,428.72	32.2%	18,641,298,864.28

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	74,000,000.00	74,000,000.00	-	-	0.0%	74,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	849,254,000.00	1,041,254,000.00	29,000,000.00	511,978,588.00	49.2%	529,275,412.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	38,920,000.00	38,920,000.00	800,000.00	12,400,000.00	31.9%	26,520,000.00
2304	PRESERVATION OF THE ENVIRONMENT	241,597,600.00	841,597,600.00	8,386,000.00	8,386,000.00	1.0%	833,211,600.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	241,597,600.00	841,597,600.00	8,386,000.00	8,386,000.00	1.0%	833,211,600.00
23040101	TREE PLANTING	58,597,600.00	58,597,600.00	-	-	0.0%	58,597,600.00
23040102	EROSION & FLOOD CONTROL	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	150,000,000.00	750,000,000.00	8,386,000.00	8,386,000.00	1.1%	741,614,000.00
2305	OTHER CAPITAL PROJECTS	5,924,981,000.00	3,349,981,000.00	588,643,500.00	740,330,947.00	22.1%	2,609,650,053.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,924,981,000.00	3,349,981,000.00	588,643,500.00	740,330,947.00	22.1%	2,609,650,053.00
23050101	RESEARCH AND DEVELOPMENT	3,648,485,000.00	1,978,485,000.00	471,700,000.00	532,684,000.00	26.9%	1,445,801,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	1,790,896,000.00	1,015,896,000.00	25,000,000.00	104,467,797.00	10.3%	911,428,203.00
23050103	MONITORING AND EVALUATION	236,100,000.00	186,100,000.00	86,100,000.00	86,100,000.00	46.3%	100,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	249,500,000.00	169,500,000.00	5,843,500.00	17,079,150.00	10.1%	152,420,850.00

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Enugu State Government Budget Performance Report 2023 Q4 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Expenditure	166,602,416,770.00	224,697,899,063.00	87,513,542,145.87	154,010,414,835.32	68.5%	70,687,484,227.68
701	GENERAL PUBLIC SERVICES	36,376,325,130.00	43,205,325,130.00	27,055,752,224.12	45,101,371,182.40	104.4%	- 1,896,046,052.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	27,165,332,680.00	30,704,332,680.00	21,079,742,826.85	30,430,217,517.93	99.1%	274,115,162.07
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,762,996,170.00	23,138,996,170.00	9,197,880,454.03	16,110,428,761.76	69.6%	7,028,567,408.24
70112	FINANCIAL AND FISCAL AFFAIRS	7,402,336,510.00	7,565,336,510.00	11,881,862,372.82	14,319,788,756.17	189.3%	- 6,754,452,246.17
7013	GENERAL SERVICES	5,255,579,520.00	7,945,579,520.00	4,954,871,440.79	9,255,551,121.53	116.5%	- 1,309,971,601.53
70131	GENERAL PERSONNEL SERVICES	2,364,751,600.00	2,266,751,600.00	340,830,081.93	1,429,861,264.50	63.1%	836,890,335.50
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,167,367,390.00	3,687,367,390.00	3,700,332,834.47	6,121,308,370.14	166.0%	- 2,433,940,980.14
70133	OTHER GENERAL SERVICES	1,723,460,530.00	1,991,460,530.00	913,708,524.39	1,704,381,486.89	85.6%	287,079,043.11
7014	BASIC RESEARCH	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
70141	BASIC RESEARCH	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
7015	R&D GENERAL PUBLIC SERVICES	37,918,670.00	37,918,670.00	7,507,685.17	27,763,361.91	73.2%	10,155,308.09
70151	R&D GENERAL PUBLIC SERVICES	37,918,670.00	37,918,670.00	7,507,685.17	27,763,361.91	73.2%	10,155,308.09
7016	GENERAL PUBLIC SERVICES N.E.C.	241,994,260.00	441,994,260.00	39,183,441.41	115,564,175.67	26.1%	326,430,084.33
70161	GENERAL PUBLIC SERVICES N.E.C.	241,994,260.00	441,994,260.00	39,183,441.41	115,564,175.67	26.1%	326,430,084.33
7017	PUBLIC DEBT TRANSACTIONS	3,600,000,000.00	4,000,000,000.00	974,446,829.90	5,272,275,005.36	131.8%	- 1,272,275,005.36
70171	PUBLIC DEBT TRANSACTIONS	3,600,000,000.00	4,000,000,000.00	974,446,829.90	5,272,275,005.36	131.8%	- 1,272,275,005.36
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
703	PUBLIC ORDER AND SAFETY	8,465,632,520.00	8,558,632,520.00	826,345,360.63	5,455,791,593.59	63.7%	3,102,840,926.41
7031	POLICE SERVICES	720,000,000.00	70,000,000.00	10,484,894.00	52,637,144.00	75.2%	17,362,856.00
70311	POLICE SERVICES	720,000,000.00	70,000,000.00	10,484,894.00	52,637,144.00	75.2%	17,362,856.00
7032	FIRE PROTECTION SERVICES	198,430,000.00	113,430,000.00	8,948,796.88	40,042,854.36	35.3%	73,387,145.64
70321	FIRE PROTECTION SERVICES	198,430,000.00	113,430,000.00	8,948,796.88	40,042,854.36	35.3%	73,387,145.64
7033	LAW COURTS	6,337,052,520.00	3,765,052,520.00	670,565,819.75	2,524,804,349.84	67.1%	1,240,248,170.16
70331	LAW COURTS	6,337,052,520.00	3,765,052,520.00	670,565,819.75	2,524,804,349.84	67.1%	1,240,248,170.16
7035	R & D PUBLIC ORDER AND SAFETY	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
70351	R&D PUBLIC ORDER AND SAFETY	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,202,650,000.00	4,602,650,000.00	136,345,850.00	2,838,307,245.39	61.7%	1,764,342,754.61
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,202,650,000.00	4,602,650,000.00	136,345,850.00	2,838,307,245.39	61.7%	1,764,342,754.61
704	ECONOMIC AFFAIRS	41,325,470,840.00	87,483,453,133.00	39,009,188,205.33	50,523,458,491.44	57.8%	36,959,994,641.56
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,172,849,530.00	3,669,849,530.00	60,742,939.60	186,848,751.62	5.1%	3,483,000,778.38
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,172,849,530.00	3,669,849,530.00	60,742,939.60	186,848,751.62	5.1%	3,483,000,778.38
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,800,902,970.00	2,657,402,970.00	133,201,967.53	805,870,130.83	30.3%	1,851,532,839.17
70421	AGRICULTURE	2,765,856,390.00	2,622,356,390.00	126,241,858.85	779,276,074.21	29.7%	1,843,080,315.79
70422	FORESTRY	35,046,580.00	35,046,580.00	6,960,108.68	26,594,056.62	75.9%	8,452,523.38
7043	FUEL AND ENERGY	2,345,554,870.00	1,695,054,870.00	252,961,921.13	565,762,307.31	33.4%	1,129,292,562.69
70434	OTHER FUELS	100,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
70435	ELECTRICITY	1,277,003,870.00	1,067,003,870.00	252,961,921.13	534,364,557.31	50.1%	532,639,312.69
70436	NON ELECTRIC ENERGY	968,551,000.00	538,051,000.00	-	31,397,750.00	5.8%	506,653,250.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	6,757,705,170.00	5,512,705,170.00	2,413,389,876.04	3,583,784,503.56	65.0%	1,928,920,666.44
70443	CONSTRUCTION	6,757,705,170.00	5,512,705,170.00	2,413,389,876.04	3,583,784,503.56	65.0%	1,928,920,666.44
7045	TRANSPORT	24,672,727,020.00	71,677,709,313.00	35,127,053,073.36	43,356,477,186.43	60.5%	28,321,232,126.57
70451	ROAD TRANSPORT	24,672,727,020.00	71,677,709,313.00	35,127,053,073.36	43,356,477,186.43	60.5%	28,321,232,126.57
7046	COMMUNICATION	236,967,000.00	176,967,000.00	-	11,465,000.00	6.5%	165,502,000.00
70461	COMMUNICATION	236,967,000.00	176,967,000.00	-	11,465,000.00	6.5%	165,502,000.00

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
7047	OTHER INDUSTRIES	1,650,764,280.00	1,600,764,280.00	961,588,427.67	1,948,042,611.69	121.7%	- 347,278,331.69
70472	HOTELS AND RESTUARANTS	-	100,000,000.00	-	-	0.0%	100,000,000.00
70473	TOURISM	31,394,280.00	31,394,280.00	10,697,937.67	12,679,203.19	40.4%	18,715,076.81
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,619,370,000.00	1,469,370,000.00	950,890,490.00	1,935,363,408.50	131.7%	- 465,993,408.50
7048	R & D ECONOMIC AFFAIRS	688,000,000.00	493,000,000.00	60,250,000.00	65,208,000.00	13.2%	427,792,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	488,000,000.00	488,000,000.00	60,000,000.00	60,000,000.00	12.3%	428,000,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	200,000,000.00	5,000,000.00	250,000.00	5,208,000.00	104.2%	- 208,000.00
705	ENVIRONMENTAL PROTECTION	4,887,085,150.00	4,938,085,150.00	3,403,097,205.87	3,670,658,233.24	74.3%	1,267,426,916.76
7051	WASTE MANAGEMENT	193,823,260.00	233,823,260.00	1,232,301,094.22	1,265,262,135.62	541.1%	- 1,031,438,875.62
70511	WASTE MANAGEMENT	193,823,260.00	233,823,260.00	1,232,301,094.22	1,265,262,135.62	541.1%	- 1,031,438,875.62
7052	WASTE WATER MANAGEMENT	10,000,000.00	-	-	-	-	-
70521	WASTE WATER MANAGEMENT	10,000,000.00	-	-	-	-	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	522,000,000.00	522,000,000.00	2,108,674,912.15	2,186,681,860.59	418.9%	- 1,664,681,860.59
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	522,000,000.00	522,000,000.00	2,108,674,912.15	2,186,681,860.59	418.9%	- 1,664,681,860.59
7055	R&D ENVIRONMENTAL PROTECTION	58,597,600.00	58,597,600.00	-	-	0.0%	58,597,600.00
70551	R & D ENVIRONMENTAL PROTECTION	58,597,600.00	58,597,600.00	-	-	0.0%	58,597,600.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	4,102,664,290.00	4,123,664,290.00	62,121,199.50	218,714,237.03	5.3%	3,904,950,052.97
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,102,664,290.00	4,123,664,290.00	62,121,199.50	218,714,237.03	5.3%	3,904,950,052.97
706	HOUSING AND COMMUNITY AMMENTIES	9,904,320,170.00	19,590,320,170.00	2,068,781,313.77	5,724,085,467.74	29.2%	13,866,234,702.26
7061	HOUSING DEVELOPMENT	875,269,030.00	1,213,269,030.00	122,602,202.09	539,089,285.40	44.4%	674,179,744.60
70611	HOUSING DEVELOPMENT	875,269,030.00	1,213,269,030.00	122,602,202.09	539,089,285.40	44.4%	674,179,744.60
7062	COMMUNITY DEVELOPMENT	2,314,809,770.00	734,809,770.00	176,915,572.25	504,822,534.84	68.7%	229,987,235.16
70621	COMMUNITY DEVELOPMENT	2,314,809,770.00	734,809,770.00	176,915,572.25	504,822,534.84	68.7%	229,987,235.16
7063	WATER SUPPLY	6,525,241,370.00	17,317,241,370.00	1,769,263,539.43	4,421,274,947.50	25.5%	12,895,966,422.50
70631	WATER SUPPLY	6,525,241,370.00	17,317,241,370.00	1,769,263,539.43	4,421,274,947.50	25.5%	12,895,966,422.50
7064	STREET LIGHTING	189,000,000.00	325,000,000.00	-	258,898,700.00	79.7%	66,101,300.00
70641	STREET LIGHTING	189,000,000.00	325,000,000.00	-	258,898,700.00	79.7%	66,101,300.00
707	HEALTH	12,953,294,570.00	11,328,294,570.00	2,520,993,049.41	9,439,591,009.29	83.3%	1,888,703,560.71
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	114,400,000.00	114,400,000.00	-	-	0.0%	114,400,000.00
70712	OTHER MEDICAL PRODUCTS	83,200,000.00	83,200,000.00	-	-	0.0%	83,200,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	31,200,000.00	31,200,000.00	-	-	0.0%	31,200,000.00
7072	OUTPATIENT SERVICES	308,800,000.00	258,800,000.00	-	-	0.0%	258,800,000.00
70721	GENERAL MEDICAL SERVICES	308,800,000.00	258,800,000.00	-	-	0.0%	258,800,000.00
7073	HOSPITAL SERVICES	7,664,887,350.00	7,564,887,350.00	1,982,720,111.72	8,142,417,566.05	107.6%	- 577,530,216.05
70731	GENERAL HOSPITAL SERVICES	2,191,934,970.00	2,091,934,970.00	539,798,152.58	2,063,866,810.35	98.7%	28,068,159.65
70732	SPECIALIZED HOSPITAL SERVICES	5,465,172,380.00	5,465,172,380.00	1,442,921,959.14	6,078,550,755.70	111.2%	- 613,378,375.70
70733	MEDICAL AND MATERNITY CENTRE SERVICES	7,780,000.00	7,780,000.00	-	-	0.0%	7,780,000.00
7074	PUBLIC HEALTH SERVICES	3,586,380,000.00	2,261,380,000.00	288,765,337.92	347,157,867.59	15.4%	1,914,222,132.41
70741	PUBLIC HEALTH SERVICES	3,586,380,000.00	2,261,380,000.00	288,765,337.92	347,157,867.59	15.4%	1,914,222,132.41
7075	R & D HEALTH	333,950,000.00	183,950,000.00	-	-	0.0%	183,950,000.00
70751	R & D HEALTH	333,950,000.00	183,950,000.00	-	-	0.0%	183,950,000.00
7076	HEALTH N.E.C.	944,877,220.00	944,877,220.00	249,507,599.77	950,015,575.65	100.5%	- 5,138,355.65
70761	HEALTH N.E.C.	944,877,220.00	944,877,220.00	249,507,599.77	950,015,575.65	100.5%	- 5,138,355.65
708	RECREATION, CULTURE AND RELIGION	3,344,410,270.00	5,145,410,270.00	572,786,261.80	1,414,829,258.58	27.5%	3,730,581,011.42
7081	RECREATIONAL AND SPORTING SERVICES	1,309,220,430.00	1,313,220,430.00	470,719,285.46	731,024,473.48	55.7%	582,195,956.52
70811	RECREATIONAL AND SPORTING SERVICES	1,309,220,430.00	1,313,220,430.00	470,719,285.46	731,024,473.48	55.7%	582,195,956.52
7082	CULTURAL SERVICES	385,939,870.00	195,939,870.00	22,585,018.54	76,432,529.46	39.0%	119,507,340.54
70821	CULTURAL SERVICES	385,939,870.00	195,939,870.00	22,585,018.54	76,432,529.46	39.0%	119,507,340.54
7083	BROADCASTING AND PUBLISHING SERVICES	864,899,970.00	824,899,970.00	79,481,957.80	532,372,255.64	64.5%	292,527,714.36
70831	BROADCASTING AND PUBLISHING SERVICES	864,899,970.00	824,899,970.00	79,481,957.80	532,372,255.64	64.5%	292,527,714.36
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	752,850,000.00	779,850,000.00	-	75,000,000.00	9.6%	704,850,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	752,850,000.00	779,850,000.00	-	75,000,000.00	9.6%	704,850,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	28,000,000.00	2,028,000,000.00	-	-	0.0%	2,028,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	28,000,000.00	2,028,000,000.00	-	-	0.0%	2,028,000,000.00

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
709	EDUCATION	40,229,724,620.00	35,537,724,620.00	9,395,530,319.05	21,799,075,294.58	61.3%	13,738,649,325.42
7091	PRE-PRIMARY AND PRIMARY EDUCATION	563,152,580.00	3,563,152,580.00	2,257,638,808.00	2,404,819,878.56	67.5%	1,158,332,701.44
70912	PRIMARY EDUCATION	563,152,580.00	3,563,152,580.00	2,257,638,808.00	2,404,819,878.56	67.5%	1,158,332,701.44
7092	SECONDARY EDUCATION	12,597,535,760.00	12,397,535,760.00	3,604,229,129.22	11,864,986,695.83	95.7%	532,549,064.17
70921	LOWER SECONDARY EDUCATION	328,499,010.00	328,499,010.00	560,492,842.69	578,256,456.58	176.0%	- 249,757,446.58
70922	UPPER-SECONDARY EDUCATION	12,269,036,750.00	12,069,036,750.00	3,043,736,286.53	11,286,730,239.25	93.5%	782,306,510.75
7094	TERTIARY EDUCATION	21,786,454,230.00	15,391,454,230.00	2,043,435,314.28	5,974,658,791.58	38.8%	9,416,795,438.42
70941	FIRST STAGE OF TERTIARY EDUCATION	661,998,600.00	566,998,600.00	78,971,326.80	129,057,811.03	22.8%	437,940,788.97
70942	SECOND STAGE OF TERTIARY EDUCATION	21,124,455,630.00	14,824,455,630.00	1,964,463,987.48	5,845,600,980.55	39.4%	8,978,854,649.45
7095	EDUCATION NOT DEFINABLE BY LEVEL	26,830,000.00	26,830,000.00	13,708,110.50	21,376,448.07	79.7%	5,453,551.93
70951	EDUCATION NOT DEFINABLE BY LEVEL	26,830,000.00	26,830,000.00	13,708,110.50	21,376,448.07	79.7%	5,453,551.93
7096	SUBSIDIARY SERVICES TO EDUCATION	633,685,000.00	493,685,000.00	86,100,000.00	86,100,000.00	17.4%	407,585,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	633,685,000.00	493,685,000.00	86,100,000.00	86,100,000.00	17.4%	407,585,000.00
7097	R & D EDUCATION	148,190,540.00	68,190,540.00	1,649,712.20	17,209,393.19	25.2%	50,981,146.81
70971	R & D EDUCATION	148,190,540.00	68,190,540.00	1,649,712.20	17,209,393.19	25.2%	50,981,146.81
7098	EDUCATION N.E.C.	4,473,876,510.00	3,596,876,510.00	1,388,769,244.85	1,429,924,087.35	39.8%	2,166,952,422.65
70981	EDUCATION N.E.C.	4,473,876,510.00	3,596,876,510.00	1,388,769,244.85	1,429,924,087.35	39.8%	2,166,952,422.65
710	SOCIAL PROTECTION	9,116,153,500.00	8,910,653,500.00	2,661,068,205.89	10,881,554,304.46	122.1%	- 1,970,900,804.46
7102	OLD AGE	7,666,487,170.00	7,666,487,170.00	2,570,454,195.63	10,500,464,090.20	137.0%	- 2,833,976,920.20
71021	OLD AGE	7,666,487,170.00	7,666,487,170.00	2,570,454,195.63	10,500,464,090.20	137.0%	- 2,833,976,920.20
7103	SURVIVORS	105,400,000.00	105,400,000.00	100,000.00	100,000.00	0.1%	105,300,000.00
71031	SURVIVORS	105,400,000.00	105,400,000.00	100,000.00	100,000.00	0.1%	105,300,000.00
7104	FAMILY AND CHILDREN	441,649,940.00	445,149,940.00	69,457,219.42	259,034,082.61	58.2%	186,115,857.39
71041	FAMILY AND CHILDREN	441,649,940.00	445,149,940.00	69,457,219.42	259,034,082.61	58.2%	186,115,857.39
7105	UNEMPLOYMENT	634,216,390.00	475,216,390.00	10,156,346.84	91,427,223.15	19.2%	383,789,166.85
71051	UNEMPLOYMENT	634,216,390.00	475,216,390.00	10,156,346.84	91,427,223.15	19.2%	383,789,166.85
7109	SOCIAL PROTECTION N.E.C.	268,400,000.00	218,400,000.00	10,900,444.00	30,528,908.50	14.0%	187,871,091.50
71091	SOCIAL PROTECTION N.E.C.	268,400,000.00	218,400,000.00	10,900,444.00	30,528,908.50	14.0%	187,871,091.50

Table 11: Personnel Expenditure by Function

Enugu State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	42,937,329,720.00	42,937,329,720.00	11,029,831,635.31	40,535,787,957.85	94.4%	2,401,541,762.15
701	GENERAL PUBLIC SERVICES	3,779,775,180.00	3,779,775,180.00	581,128,080.04	2,608,181,466.83	69.0%	1,171,593,713.17
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	1,777,272,380.00	1,777,272,380.00	280,717,808.68	1,072,068,451.04	60.3%	705,203,928.96
70111	EXECUTIVE AND LEGISLATIVE ORGANS	668,515,870.00	668,515,870.00	122,233,953.27	464,487,751.51	69.5%	204,028,118.49
70112	FINANCIAL AND FISCAL AFFAIRS	1,108,756,510.00	1,108,756,510.00	158,483,855.41	607,580,699.53	54.8%	501,175,810.47
7013	GENERAL SERVICES	1,895,513,620.00	1,895,513,620.00	268,584,460.52	1,420,972,433.13	75.0%	474,541,186.87
70131	GENERAL PERSONNEL SERVICES	1,493,564,700.00	1,493,564,700.00	175,993,586.90	1,116,584,764.70	74.8%	376,979,935.30
70132	OVERALL PLANNING AND STATISTICAL SERVICES	106,867,390.00	106,867,390.00	28,912,348.40	108,971,259.00	102.0%	- 2,103,869.00
70133	OTHER GENERAL SERVICES	295,081,530.00	295,081,530.00	63,678,525.22	195,416,409.43	66.2%	99,665,120.57
7015	R&D GENERAL PUBLIC SERVICES	27,118,670.00	27,118,670.00	7,507,685.17	27,763,361.91	102.4%	- 644,691.91
70151	R&D GENERAL PUBLIC SERVICES	27,118,670.00	27,118,670.00	7,507,685.17	27,763,361.91	102.4%	- 644,691.91
7016	GENERAL PUBLIC SERVICES N.E.C.	79,870,510.00	79,870,510.00	24,318,125.67	87,377,220.75	109.4%	- 7,506,710.75
70161	GENERAL PUBLIC SERVICES N.E.C.	79,870,510.00	79,870,510.00	24,318,125.67	87,377,220.75	109.4%	- 7,506,710.75
703	PUBLIC ORDER AND SAFETY	1,836,655,520.00	1,836,655,520.00	513,918,076.65	1,890,220,225.03	102.9%	- 53,564,705.03
7033	LAW COURTS	1,836,655,520.00	1,836,655,520.00	513,918,076.65	1,890,220,225.03	102.9%	- 53,564,705.03
70331	LAW COURTS	1,836,655,520.00	1,836,655,520.00	513,918,076.65	1,890,220,225.03	102.9%	- 53,564,705.03
704	ECONOMIC AFFAIRS	1,216,167,440.00	1,216,167,440.00	278,674,259.51	1,042,413,469.71	85.7%	173,753,970.29
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	165,239,530.00	165,239,530.00	42,729,004.45	155,931,845.90	94.4%	9,307,684.10
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	165,239,530.00	165,239,530.00	42,729,004.45	155,931,845.90	94.4%	9,307,684.10
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	572,803,170.00	572,803,170.00	130,229,891.73	496,268,847.23	86.6%	76,534,322.77
70421	AGRICULTURE	541,266,590.00	541,266,590.00	123,409,858.85	470,809,313.91	87.0%	70,457,276.09
70422	FORESTRY	31,536,580.00	31,536,580.00	6,820,032.88	25,459,533.32	80.7%	6,077,046.68
7043	FUEL AND ENERGY	47,953,870.00	47,953,870.00	-	6,873,561.70	14.3%	41,080,308.30
70435	ELECTRICITY	47,953,870.00	47,953,870.00	-	6,873,561.70	14.3%	41,080,308.30
7044	MINING, MANUFACTURING, AND CONSTRUCTION	185,752,170.00	185,752,170.00	50,466,676.80	184,479,061.51	99.3%	1,273,108.49
70443	CONSTRUCTION	185,752,170.00	185,752,170.00	50,466,676.80	184,479,061.51	99.3%	1,273,108.49
7045	TRANSPORT	229,294,420.00	229,294,420.00	55,248,686.53	197,080,756.35	86.0%	32,213,663.65
70451	ROAD TRANSPORT	229,294,420.00	229,294,420.00	55,248,686.53	197,080,756.35	86.0%	32,213,663.65
7047	OTHER INDUSTRIES	15,124,280.00	15,124,280.00	-	1,779,397.02	11.8%	13,344,882.98
70473	TOURISM	15,124,280.00	15,124,280.00	-	1,779,397.02	11.8%	13,344,882.98
705	ENVIRONMENTAL PROTECTION	236,497,550.00	236,497,550.00	82,718,674.40	195,807,896.68	82.8%	40,689,653.32
7051	WASTE MANAGEMENT	79,493,260.00	79,493,260.00	38,544,720.40	64,115,160.40	80.7%	15,378,099.60
70511	WASTE MANAGEMENT	79,493,260.00	79,493,260.00	38,544,720.40	64,115,160.40	80.7%	15,378,099.60
7056	ENVIRONMENTAL PROTECTION N.E.C.	157,004,290.00	157,004,290.00	44,173,954.00	131,692,736.28	83.9%	25,311,553.72
70561	ENVIRONMENTAL PROTECTION N.E.C.	157,004,290.00	157,004,290.00	44,173,954.00	131,692,736.28	83.9%	25,311,553.72
706	HOUSING AND COMMUNITY AMMENITIES	900,396,170.00	900,396,170.00	259,275,721.37	962,432,045.91	106.9%	- 62,035,875.91
7061	HOUSING DEVELOPMENT	355,815,030.00	355,815,030.00	96,102,133.29	390,829,171.62	109.8%	- 35,014,141.62
70611	HOUSING DEVELOPMENT	355,815,030.00	355,815,030.00	96,102,133.29	390,829,171.62	109.8%	- 35,014,141.62
7062	COMMUNITY DEVELOPMENT	272,229,770.00	272,229,770.00	69,433,758.06	259,421,961.85	95.3%	12,807,808.15
70621	COMMUNITY DEVELOPMENT	272,229,770.00	272,229,770.00	69,433,758.06	259,421,961.85	95.3%	12,807,808.15
7063	WATER SUPPLY	272,351,370.00	272,351,370.00	93,739,830.02	312,180,912.44	114.6%	- 39,829,542.44
70631	WATER SUPPLY	272,351,370.00	272,351,370.00	93,739,830.02	312,180,912.44	114.6%	- 39,829,542.44
707	HEALTH	7,430,324,570.00	7,430,324,570.00	2,230,427,446.01	8,294,676,933.53	111.6%	- 864,352,363.53
7073	HOSPITAL SERVICES	6,659,007,350.00	6,659,007,350.00	1,981,824,673.72	7,359,781,399.71	110.5%	- 700,774,049.71
70731	GENERAL HOSPITAL SERVICES	2,043,674,970.00	2,043,674,970.00	538,902,714.58	2,057,436,882.43	100.7%	- 13,761,912.43
70732	SPECIALIZED HOSPITAL SERVICES	4,615,332,380.00	4,615,332,380.00	1,442,921,959.14	5,302,344,517.28	114.9%	- 687,012,137.28
7076	HEALTH N.E.C.	771,317,220.00	771,317,220.00	248,602,772.29	934,895,533.82	121.2%	- 163,578,313.82
70761	HEALTH N.E.C.	771,317,220.00	771,317,220.00	248,602,772.29	934,895,533.82	121.2%	- 163,578,313.82

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
708	RECREATION, CULTURE AND RELIGION	625,912,270.00	625,912,270.00	74,860,573.61	330,819,345.39	52.9%	295,092,924.61
7081	RECREATIONAL AND SPORTING SERVICES	340,691,430.00	340,691,430.00	22,617,774.75	124,254,528.41	36.5%	216,436,901.59
70811	RECREATIONAL AND SPORTING SERVICES	340,691,430.00	340,691,430.00	22,617,774.75	124,254,528.41	36.5%	216,436,901.59
7082	CULTURAL SERVICES	82,089,870.00	82,089,870.00	19,887,443.55	72,063,918.43	87.8%	10,025,951.57
70821	CULTURAL SERVICES	82,089,870.00	82,089,870.00	19,887,443.55	72,063,918.43	87.8%	10,025,951.57
7083	BROADCASTING AND PUBLISHING SERVICES	203,130,970.00	203,130,970.00	32,355,355.31	134,500,898.55	66.2%	68,630,071.45
70831	BROADCASTING AND PUBLISHING SERVICES	203,130,970.00	203,130,970.00	32,355,355.31	134,500,898.55	66.2%	68,630,071.45
709	EDUCATION	18,912,072,520.00	18,912,072,520.00	4,368,300,609.83	14,451,335,807.03	76.4%	4,460,736,712.97
7091	PRE-PRIMARY AND PRIMARY EDUCATION	113,452,580.00	113,452,580.00	-	69,544,214.10	61.3%	43,908,365.90
70912	PRIMARY EDUCATION	113,452,580.00	113,452,580.00	-	69,544,214.10	61.3%	43,908,365.90
7092	SECONDARY EDUCATION	11,598,505,760.00	11,598,505,760.00	3,049,290,871.06	11,279,490,645.41	97.2%	319,015,114.59
70921	LOWER SECONDARY EDUCATION	27,699,010.00	27,699,010.00	5,554,584.53	23,318,198.42	84.2%	4,380,811.58
70922	UPPER-SECONDARY EDUCATION	11,570,806,750.00	11,570,806,750.00	3,043,736,286.53	11,256,172,446.99	97.3%	314,634,303.01
7094	TERTIARY EDUCATION	7,128,857,130.00	7,128,857,130.00	1,308,813,865.23	3,058,209,149.13	42.9%	4,070,647,980.87
70941	FIRST STAGE OF TERTIARY EDUCATION	2,316,500.00	2,316,500.00	-	-	0.0%	2,316,500.00
70942	SECOND STAGE OF TERTIARY EDUCATION	7,126,540,630.00	7,126,540,630.00	1,308,813,865.23	3,058,209,149.13	42.9%	4,068,331,480.87
7097	R & D EDUCATION	39,410,540.00	39,410,540.00	-	5,607,112.49	14.2%	33,803,427.51
70971	R & D EDUCATION	39,410,540.00	39,410,540.00	-	5,607,112.49	14.2%	33,803,427.51
7098	EDUCATION N.E.C.	31,846,510.00	31,846,510.00	10,195,873.54	38,484,685.90	120.8%	- 6,638,175.90
70981	EDUCATION N.E.C.	31,846,510.00	31,846,510.00	10,195,873.54	38,484,685.90	120.8%	- 6,638,175.90
710	SOCIAL PROTECTION	7,999,528,500.00	7,999,528,500.00	2,640,528,193.89	10,759,900,767.74	134.5%	- 2,760,372,267.74
7102	OLD AGE	7,656,187,170.00	7,656,187,170.00	2,570,454,195.63	10,500,464,090.20	137.2%	- 2,844,276,920.20
71021	OLD AGE	7,656,187,170.00	7,656,187,170.00	2,570,454,195.63	10,500,464,090.20	137.2%	- 2,844,276,920.20
7103	SURVIVORS	102,700,000.00	102,700,000.00	100,000.00	100,000.00	0.1%	102,600,000.00
71031	SURVIVORS	102,700,000.00	102,700,000.00	100,000.00	100,000.00	0.1%	102,600,000.00
7104	FAMILY AND CHILDREN	225,799,940.00	225,799,940.00	64,457,219.42	239,331,841.84	106.0%	- 13,531,901.84
71041	FAMILY AND CHILDREN	225,799,940.00	225,799,940.00	64,457,219.42	239,331,841.84	106.0%	- 13,531,901.84
7105	UNEMPLOYMENT	14,841,390.00	14,841,390.00	5,516,778.84	20,004,835.70	134.8%	- 5,163,445.70
71051	UNEMPLOYMENT	14,841,390.00	14,841,390.00	5,516,778.84	20,004,835.70	134.8%	- 5,163,445.70

Table 12: Overhead Expenditure by Function

Enugu State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	33,368,069,650.00	40,047,069,650.00	26,170,404,577.01	39,851,931,337.85	99.5%	195,138,312.15
701	GENERAL PUBLIC SERVICES	21,751,956,950.00	27,802,956,950.00	21,696,687,145.56	31,102,188,312.77	111.9%	- 3,299,231,362.77
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	19,521,240,300.00	25,354,240,300.00	20,651,290,018.17	27,745,745,000.07	109.4%	- 2,391,504,700.07
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,377,230,300.00	21,053,230,300.00	8,958,111,500.76	14,781,274,882.19	70.2%	6,271,955,417.81
70112	FINANCIAL AND FISCAL AFFAIRS	3,144,010,000.00	4,301,010,000.00	11,693,178,517.41	12,964,470,117.88	301.4%	- 8,663,460,117.88
7013	GENERAL SERVICES	2,109,194,900.00	2,327,194,900.00	1,030,531,811.65	3,328,256,357.78	143.0%	- 1,001,061,457.78
70131	GENERAL PERSONNEL SERVICES	347,055,900.00	359,055,900.00	144,436,495.03	197,459,699.80	55.0%	161,596,200.20
70132	OVERALL PLANNING AND STATISTICAL SERVICES	520,420,000.00	520,420,000.00	61,900,317.45	1,777,816,942.52	341.6%	- 1,257,396,942.52
70133	OTHER GENERAL SERVICES	1,241,719,000.00	1,447,719,000.00	824,194,999.17	1,352,979,715.46	93.5%	94,739,284.54
7016	GENERAL PUBLIC SERVICES N.E.C.	121,521,750.00	121,521,750.00	14,865,315.74	28,186,954.92	23.2%	93,334,795.08
70161	GENERAL PUBLIC SERVICES N.E.C.	121,521,750.00	121,521,750.00	14,865,315.74	28,186,954.92	23.2%	93,334,795.08
703	PUBLIC ORDER AND SAFETY	1,290,800,000.00	1,322,800,000.00	155,086,539.98	537,971,499.19	40.7%	784,828,500.81
7032	FIRE PROTECTION SERVICES	55,930,000.00	55,930,000.00	5,318,796.88	10,924,954.36	19.5%	45,005,045.64
70321	FIRE PROTECTION SERVICES	55,930,000.00	55,930,000.00	5,318,796.88	10,924,954.36	19.5%	45,005,045.64
7033	LAW COURTS	1,234,870,000.00	1,266,870,000.00	149,767,743.10	527,046,544.83	41.6%	739,823,455.17
70331	LAW COURTS	1,234,870,000.00	1,266,870,000.00	149,767,743.10	527,046,544.83	41.6%	739,823,455.17
704	ECONOMIC AFFAIRS	1,750,010,600.00	1,806,510,600.00	1,485,109,139.36	2,099,270,218.72	116.2%	- 292,759,618.72
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	247,010,000.00	254,010,000.00	16,013,935.15	26,806,905.72	10.6%	227,203,094.28
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	247,010,000.00	254,010,000.00	16,013,935.15	26,806,905.72	10.6%	227,203,094.28
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	95,810,000.00	102,310,000.00	140,075.80	32,269,283.60	31.5%	70,040,716.40
70421	AGRICULTURE	92,300,000.00	98,800,000.00	-	31,134,760.30	31.5%	67,665,239.70
70422	FORESTRY	3,510,000.00	3,510,000.00	140,075.80	1,134,523.30	32.3%	2,375,476.70
7043	FUEL AND ENERGY	315,400,000.00	315,400,000.00	213,908,921.13	261,105,208.61	82.8%	54,294,791.39
70435	ELECTRICITY	315,400,000.00	315,400,000.00	213,908,921.13	261,105,208.61	82.8%	54,294,791.39
7045	TRANSPORT	1,064,650,600.00	1,107,650,600.00	1,242,523,136.61	1,762,713,130.62	159.1%	- 655,062,530.62
70451	ROAD TRANSPORT	1,064,650,600.00	1,107,650,600.00	1,242,523,136.61	1,762,713,130.62	159.1%	- 655,062,530.62
7047	OTHER INDUSTRIES	27,140,000.00	27,140,000.00	12,523,070.67	16,375,690.17	60.3%	10,764,309.83
70473	TOURISM	7,770,000.00	7,770,000.00	10,697,937.67	10,899,806.17	140.3%	- 3,129,806.17
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	19,370,000.00	19,370,000.00	1,825,133.00	5,475,884.00	28.3%	13,894,116.00
705	ENVIRONMENTAL PROTECTION	999,090,000.00	1,190,090,000.00	1,201,717,619.32	1,215,725,522.47	102.2%	- 25,635,522.47
7051	WASTE MANAGEMENT	23,830,000.00	63,830,000.00	1,192,156,373.82	1,195,796,975.22	1873.4%	- 1,131,966,975.22
70511	WASTE MANAGEMENT	23,830,000.00	63,830,000.00	1,192,156,373.82	1,195,796,975.22	1873.4%	- 1,131,966,975.22
7056	ENVIRONMENTAL PROTECTION N.E.C.	975,260,000.00	1,126,260,000.00	9,561,245.50	19,928,547.25	1.8%	1,106,331,452.75
70561	ENVIRONMENTAL PROTECTION N.E.C.	975,260,000.00	1,126,260,000.00	9,561,245.50	19,928,547.25	1.8%	1,106,331,452.75
706	HOUSING AND COMMUNITY AMMENITIES	656,680,000.00	896,680,000.00	112,974,459.19	636,012,124.52	70.9%	260,667,875.48
7061	HOUSING DEVELOPMENT	40,860,000.00	40,860,000.00	1,500,068.80	21,307,038.78	52.1%	19,552,961.22
70611	HOUSING DEVELOPMENT	40,860,000.00	40,860,000.00	1,500,068.80	21,307,038.78	52.1%	19,552,961.22
7062	COMMUNITY DEVELOPMENT	214,080,000.00	214,080,000.00	8,685,334.59	146,604,093.39	68.5%	67,475,906.61
70621	COMMUNITY DEVELOPMENT	214,080,000.00	214,080,000.00	8,685,334.59	146,604,093.39	68.5%	67,475,906.61
7063	WATER SUPPLY	401,740,000.00	641,740,000.00	102,789,055.80	468,100,992.35	72.9%	173,639,007.65
70631	WATER SUPPLY	401,740,000.00	641,740,000.00	102,789,055.80	468,100,992.35	72.9%	173,639,007.65
707	HEALTH	1,215,540,000.00	1,215,540,000.00	9,722,103.40	815,877,794.22	67.1%	399,662,205.78
7073	HOSPITAL SERVICES	898,100,000.00	898,100,000.00	895,438.00	782,636,166.34	87.1%	115,463,833.66
70731	GENERAL HOSPITAL SERVICES	48,260,000.00	48,260,000.00	895,438.00	6,429,927.92	13.3%	41,830,072.08
70732	SPECIALIZED HOSPITAL SERVICES	849,840,000.00	849,840,000.00	-	776,206,238.42	91.3%	73,633,761.58
7074	PUBLIC HEALTH SERVICES	143,880,000.00	143,880,000.00	7,921,837.92	18,121,586.05	12.6%	125,758,413.95
70741	PUBLIC HEALTH SERVICES	143,880,000.00	143,880,000.00	7,921,837.92	18,121,586.05	12.6%	125,758,413.95
7076	HEALTH N.E.C.	173,560,000.00	173,560,000.00	904,827.48	15,120,041.83	8.7%	158,439,958.17
70761	HEALTH N.E.C.	173,560,000.00	173,560,000.00	904,827.48	15,120,041.83	8.7%	158,439,958.17

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
708	RECREATION, CULTURE AND RELIGION	1,268,900,000.00	1,369,900,000.00	425,160,163.19	577,573,565.89	42.2%	792,326,434.11
7081	RECREATIONAL AND SPORTING SERVICES	416,080,000.00	420,080,000.00	400,335,985.71	464,861,795.07	110.7%	- 44,781,795.07
70811	RECREATIONAL AND SPORTING SERVICES	416,080,000.00	420,080,000.00	400,335,985.71	464,861,795.07	110.7%	- 44,781,795.07
7082	CULTURAL SERVICES	20,350,000.00	20,350,000.00	2,697,574.99	4,368,611.03	21.5%	15,981,388.97
70821	CULTURAL SERVICES	20,350,000.00	20,350,000.00	2,697,574.99	4,368,611.03	21.5%	15,981,388.97
7083	BROADCASTING AND PUBLISHING SERVICES	255,820,000.00	255,820,000.00	22,126,602.49	108,343,159.79	42.4%	147,476,840.21
70831	BROADCASTING AND PUBLISHING SERVICES	255,820,000.00	255,820,000.00	22,126,602.49	108,343,159.79	42.4%	147,476,840.21
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	576,650,000.00	673,650,000.00	-	-	0.0%	673,650,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	576,650,000.00	673,650,000.00	-	-	0.0%	673,650,000.00
709	EDUCATION	3,770,987,100.00	3,773,987,100.00	1,072,982,395.01	2,759,433,763.35	73.1%	1,014,553,336.65
7091	PRE-PRIMARY AND PRIMARY EDUCATION	196,500,000.00	196,500,000.00	-	77,636,856.46	39.5%	118,863,143.54
70912	PRIMARY EDUCATION	196,500,000.00	196,500,000.00	-	77,636,856.46	39.5%	118,863,143.54
7092	SECONDARY EDUCATION	336,030,000.00	336,030,000.00	554,938,258.16	585,496,050.42	174.2%	- 249,466,050.42
70921	LOWER SECONDARY EDUCATION	300,800,000.00	300,800,000.00	554,938,258.16	554,938,258.16	184.5%	- 254,138,258.16
70922	UPPER-SECONDARY EDUCATION	35,230,000.00	35,230,000.00	-	30,557,792.26	86.7%	4,672,207.74
7094	TERTIARY EDUCATION	3,054,517,100.00	3,054,517,100.00	492,228,911.65	2,039,998,695.06	66.8%	1,014,518,404.94
70941	FIRST STAGE OF TERTIARY EDUCATION	67,717,100.00	67,717,100.00	31,094,633.40	63,628,117.63	94.0%	4,088,982.37
70942	SECOND STAGE OF TERTIARY EDUCATION	2,986,800,000.00	2,986,800,000.00	461,134,278.25	1,976,370,577.43	66.2%	1,010,429,422.57
7095	EDUCATION NOT DEFINABLE BY LEVEL	20,830,000.00	20,830,000.00	13,708,110.50	21,376,448.07	102.6%	- 546,448.07
70951	EDUCATION NOT DEFINABLE BY LEVEL	20,830,000.00	20,830,000.00	13,708,110.50	21,376,448.07	102.6%	- 546,448.07
7097	R & D EDUCATION	3,780,000.00	3,780,000.00	1,649,712.20	11,602,280.70	306.9%	- 7,822,280.70
70971	R & D EDUCATION	3,780,000.00	3,780,000.00	1,649,712.20	11,602,280.70	306.9%	- 7,822,280.70
7098	EDUCATION N.E.C.	159,330,000.00	162,330,000.00	10,457,402.50	23,323,432.64	14.4%	139,006,567.36
70981	EDUCATION N.E.C.	159,330,000.00	162,330,000.00	10,457,402.50	23,323,432.64	14.4%	139,006,567.36
710	SOCIAL PROTECTION	664,105,000.00	668,605,000.00	10,965,012.00	107,878,536.72	16.1%	560,726,463.28
7102	OLD AGE	10,300,000.00	10,300,000.00	-	-	0.0%	10,300,000.00
71021	OLD AGE	10,300,000.00	10,300,000.00	-	-	0.0%	10,300,000.00
7103	SURVIVORS	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
71031	SURVIVORS	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
7104	FAMILY AND CHILDREN	165,350,000.00	168,850,000.00	-	14,702,240.77	8.7%	154,147,759.23
71041	FAMILY AND CHILDREN	165,350,000.00	168,850,000.00	-	14,702,240.77	8.7%	154,147,759.23
7105	UNEMPLOYMENT	391,155,000.00	392,155,000.00	64,568.00	62,647,387.45	16.0%	329,507,612.55
71051	UNEMPLOYMENT	391,155,000.00	392,155,000.00	64,568.00	62,647,387.45	16.0%	329,507,612.55
7109	SOCIAL PROTECTION N.E.C.	94,600,000.00	94,600,000.00	10,900,444.00	30,528,908.50	32.3%	64,071,091.50
71091	SOCIAL PROTECTION N.E.C.	94,600,000.00	94,600,000.00	10,900,444.00	30,528,908.50	32.3%	64,071,091.50

Table 13: Capital Expenditure by Function

Enugu State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	84,698,617,400.00	135,715,099,693.00	49,249,466,566.25	67,238,740,127.04	49.5%	68,476,359,565.96
701	GENERAL PUBLIC SERVICES	5,574,593,000.00	5,952,593,000.00	3,803,490,168.62	5,408,988,458.68	90.9%	543,604,541.32
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	4,256,820,000.00	1,962,820,000.00	147,735,000.00	902,666,128.06	46.0%	1,060,153,871.94
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,717,250,000.00	1,417,250,000.00	117,535,000.00	864,666,128.06	61.0%	552,583,871.94
70112	FINANCIAL AND FISCAL AFFAIRS	1,539,570,000.00	545,570,000.00	30,200,000.00	38,000,000.00	7.0%	507,570,000.00
7013	GENERAL SERVICES	1,250,871,000.00	3,722,871,000.00	3,655,755,168.62	4,506,322,330.62	121.0%	- 783,451,330.62
70131	GENERAL PERSONNEL SERVICES	524,131,000.00	414,131,000.00	20,400,000.00	115,816,800.00	28.0%	298,314,200.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	540,080,000.00	3,060,080,000.00	3,609,520,168.62	4,234,520,168.62	138.4%	- 1,174,440,168.62
70133	OTHER GENERAL SERVICES	186,660,000.00	248,660,000.00	25,835,000.00	155,985,362.00	62.7%	92,674,638.00
7014	BASIC RESEARCH	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
70141	BASIC RESEARCH	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
7015	R&D GENERAL PUBLIC SERVICES	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
70151	R&D GENERAL PUBLIC SERVICES	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	40,602,000.00	240,602,000.00	-	-	0.0%	240,602,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	40,602,000.00	240,602,000.00	-	-	0.0%	240,602,000.00
703	PUBLIC ORDER AND SAFETY	5,338,177,000.00	5,399,177,000.00	157,340,744.00	3,027,599,869.37	56.1%	2,371,577,130.63
7031	POLICE SERVICES	720,000,000.00	70,000,000.00	10,484,894.00	52,637,144.00	75.2%	17,362,856.00
70311	POLICE SERVICES	720,000,000.00	70,000,000.00	10,484,894.00	52,637,144.00	75.2%	17,362,856.00
7032	FIRE PROTECTION SERVICES	142,500,000.00	57,500,000.00	3,630,000.00	29,117,900.00	50.6%	28,382,100.00
70321	FIRE PROTECTION SERVICES	142,500,000.00	57,500,000.00	3,630,000.00	29,117,900.00	50.6%	28,382,100.00
7033	LAW COURTS	3,265,527,000.00	661,527,000.00	6,880,000.00	107,537,579.98	16.3%	553,989,420.02
70331	LAW COURTS	3,265,527,000.00	661,527,000.00	6,880,000.00	107,537,579.98	16.3%	553,989,420.02
7035	R & D PUBLIC ORDER AND SAFETY	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
70351	R&D PUBLIC ORDER AND SAFETY	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,202,650,000.00	4,602,650,000.00	136,345,850.00	2,838,307,245.39	61.7%	1,764,342,754.61
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,202,650,000.00	4,602,650,000.00	136,345,850.00	2,838,307,245.39	61.7%	1,764,342,754.61
704	ECONOMIC AFFAIRS	38,359,292,800.00	84,460,775,093.00	37,245,404,806.46	47,381,774,803.01	56.1%	37,079,000,289.99
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,760,600,000.00	3,250,600,000.00	2,000,000.00	4,110,000.00	0.1%	3,246,490,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,760,600,000.00	3,250,600,000.00	2,000,000.00	4,110,000.00	0.1%	3,246,490,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,132,289,800.00	1,982,289,800.00	2,832,000.00	277,332,000.00	14.0%	1,704,957,800.00
70421	AGRICULTURE	2,132,289,800.00	1,982,289,800.00	2,832,000.00	277,332,000.00	14.0%	1,704,957,800.00
7043	FUEL AND ENERGY	1,982,201,000.00	1,331,701,000.00	39,053,000.00	297,783,537.00	22.4%	1,033,917,463.00
70434	OTHER FUELS	100,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
70435	ELECTRICITY	913,650,000.00	703,650,000.00	39,053,000.00	266,385,787.00	37.9%	437,264,213.00
70436	NON ELECTRIC ENERGY	968,551,000.00	538,051,000.00	-	31,397,750.00	5.8%	506,653,250.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	6,571,953,000.00	5,326,953,000.00	2,362,923,199.24	3,399,305,442.05	63.8%	1,927,647,557.95
70443	CONSTRUCTION	6,571,953,000.00	5,326,953,000.00	2,362,923,199.24	3,399,305,442.05	63.8%	1,927,647,557.95
7045	TRANSPORT	23,378,782,000.00	70,340,764,293.00	33,829,281,250.22	41,396,683,299.46	58.9%	28,944,080,993.54
70451	ROAD TRANSPORT	23,378,782,000.00	70,340,764,293.00	33,829,281,250.22	41,396,683,299.46	58.9%	28,944,080,993.54
7046	COMMUNICATION	236,967,000.00	176,967,000.00	-	11,465,000.00	6.5%	165,502,000.00
70461	COMMUNICATION	236,967,000.00	176,967,000.00	-	11,465,000.00	6.5%	165,502,000.00
7047	OTHER INDUSTRIES	1,608,500,000.00	1,558,500,000.00	949,065,357.00	1,929,887,524.50	123.8%	- 371,387,524.50
70472	HOTELS AND RESTUARANTS	-	100,000,000.00	-	-	-	100,000,000.00
70473	TOURISM	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,600,000,000.00	1,450,000,000.00	949,065,357.00	1,929,887,524.50	133.1%	- 479,887,524.50
7048	R & D ECONOMIC AFFAIRS	688,000,000.00	493,000,000.00	60,250,000.00	65,208,000.00	13.2%	427,792,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	488,000,000.00	488,000,000.00	60,000,000.00	60,000,000.00	12.3%	428,000,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	200,000,000.00	5,000,000.00	250,000.00	5,208,000.00	104.2%	- 208,000.00

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
705	ENVIRONMENTAL PROTECTION	3,651,497,600.00	3,511,497,600.00	2,118,660,912.15	2,259,124,814.09	64.3%	1,252,372,785.91
7051	WASTE MANAGEMENT	90,500,000.00	90,500,000.00	1,600,000.00	5,350,000.00	5.9%	85,150,000.00
70511	WASTE MANAGEMENT	90,500,000.00	90,500,000.00	1,600,000.00	5,350,000.00	5.9%	85,150,000.00
7052	WASTE WATER MANAGEMENT	10,000,000.00	-	-	-	#DIV/0!	-
70521	WASTE WATER MANAGEMENT	10,000,000.00	-	-	-	#DIV/0!	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	522,000,000.00	522,000,000.00	2,108,674,912.15	2,186,681,860.59	418.9%	- 1,664,681,860.59
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	522,000,000.00	522,000,000.00	2,108,674,912.15	2,186,681,860.59	418.9%	- 1,664,681,860.59
7055	R&D ENVIRONMENTAL PROTECTION	58,597,600.00	58,597,600.00	-	-	0.0%	58,597,600.00
70551	R & D ENVIRONMENTAL PROTECTION	58,597,600.00	58,597,600.00	-	-	0.0%	58,597,600.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,970,400,000.00	2,840,400,000.00	8,386,000.00	67,092,953.50	2.4%	2,773,307,046.50
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,970,400,000.00	2,840,400,000.00	8,386,000.00	67,092,953.50	2.4%	2,773,307,046.50
706	HOUSING AND COMMUNITY AMMENITIES	8,347,244,000.00	17,793,244,000.00	1,696,531,133.21	4,125,641,297.31	23.2%	13,667,602,702.69
7061	HOUSING DEVELOPMENT	478,594,000.00	816,594,000.00	25,000,000.00	126,953,075.00	15.5%	689,640,925.00
70611	HOUSING DEVELOPMENT	478,594,000.00	816,594,000.00	25,000,000.00	126,953,075.00	15.5%	689,640,925.00
7062	COMMUNITY DEVELOPMENT	1,828,500,000.00	248,500,000.00	98,796,479.60	98,796,479.60	39.8%	149,703,520.40
70621	COMMUNITY DEVELOPMENT	1,828,500,000.00	248,500,000.00	98,796,479.60	98,796,479.60	39.8%	149,703,520.40
7063	WATER SUPPLY	5,851,150,000.00	16,403,150,000.00	1,572,734,653.61	3,640,993,042.71	22.2%	12,762,156,957.29
70631	WATER SUPPLY	5,851,150,000.00	16,403,150,000.00	1,572,734,653.61	3,640,993,042.71	22.2%	12,762,156,957.29
7064	STREET LIGHTING	189,000,000.00	325,000,000.00	-	258,898,700.00	79.7%	66,101,300.00
70641	STREET LIGHTING	189,000,000.00	325,000,000.00	-	258,898,700.00	79.7%	66,101,300.00
707	HEALTH	4,307,430,000.00	2,682,430,000.00	280,843,500.00	329,036,281.54	12.3%	2,353,393,718.46
7071	MEDICAL PRODUCTS, APLIANCES, AND EQUIPMENT	114,400,000.00	114,400,000.00	-	-	0.0%	114,400,000.00
70712	OTHER MEDICAL PRODUCTS	83,200,000.00	83,200,000.00	-	-	0.0%	83,200,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	31,200,000.00	31,200,000.00	-	-	0.0%	31,200,000.00
7072	OUTPATIENT SERVICES	308,800,000.00	258,800,000.00	-	-	0.0%	258,800,000.00
70721	GENERAL MEDICAL SERVICES	308,800,000.00	258,800,000.00	-	-	0.0%	258,800,000.00
7073	HOSPITAL SERVICES	107,780,000.00	7,780,000.00	-	-	0.0%	7,780,000.00
70731	GENERAL HOSPITAL SERVICES	100,000,000.00	-	-	-	#DIV/0!	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	7,780,000.00	7,780,000.00	-	-	0.0%	7,780,000.00
7074	PUBLIC HEALTH SERVICES	3,442,500,000.00	2,117,500,000.00	280,843,500.00	329,036,281.54	15.5%	1,788,463,718.46
70741	PUBLIC HEALTH SERVICES	3,442,500,000.00	2,117,500,000.00	280,843,500.00	329,036,281.54	15.5%	1,788,463,718.46
7075	R & D HEALTH	333,950,000.00	183,950,000.00	-	-	0.0%	183,950,000.00
70751	R & D HEALTH	333,950,000.00	183,950,000.00	-	-	0.0%	183,950,000.00
708	RECREATION, CULTURE AND RELIGION	1,449,598,000.00	3,149,598,000.00	72,765,525.00	506,436,347.30	16.1%	2,643,161,652.70
7081	RECREATIONAL AND SPORTING SERVICES	552,449,000.00	552,449,000.00	47,765,525.00	141,908,150.00	25.7%	410,540,850.00
70811	RECREATIONAL AND SPORTING SERVICES	552,449,000.00	552,449,000.00	47,765,525.00	141,908,150.00	25.7%	410,540,850.00
7082	CULTURAL SERVICES	283,500,000.00	93,500,000.00	-	-	0.0%	93,500,000.00
70821	CULTURAL SERVICES	283,500,000.00	93,500,000.00	-	-	0.0%	93,500,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	405,949,000.00	365,949,000.00	25,000,000.00	289,528,197.30	79.1%	76,420,802.70
70831	BROADCASTING AND PUBLISHING SERVICES	405,949,000.00	365,949,000.00	25,000,000.00	289,528,197.30	79.1%	76,420,802.70
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	176,200,000.00	106,200,000.00	-	75,000,000.00	70.6%	31,200,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	176,200,000.00	106,200,000.00	-	75,000,000.00	70.6%	31,200,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	28,000,000.00	2,028,000,000.00	-	-	0.0%	2,028,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	28,000,000.00	2,028,000,000.00	-	-	0.0%	2,028,000,000.00
709	EDUCATION	17,218,265,000.00	12,523,265,000.00	3,864,854,776.81	4,186,363,255.74	33.4%	8,336,901,744.26
7091	PRE-PRIMARY AND PRIMARY EDUCATION	253,200,000.00	3,253,200,000.00	2,257,638,808.00	2,257,638,808.00	69.4%	995,561,192.00
70912	PRIMARY EDUCATION	253,200,000.00	3,253,200,000.00	2,257,638,808.00	2,257,638,808.00	69.4%	995,561,192.00
7092	SECONDARY EDUCATION	663,000,000.00	463,000,000.00	-	-	0.0%	463,000,000.00
70922	UPPER-SECONDARY EDUCATION	663,000,000.00	463,000,000.00	-	-	0.0%	463,000,000.00

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
7094	TERTIARY EDUCATION	11,274,680,000.00	4,879,680,000.00	153,000,000.00	474,508,478.93	9.7%	4,405,171,521.07
70941	FIRST STAGE OF TERTIARY EDUCATION	550,365,000.00	455,365,000.00	43,000,000.00	60,293,000.00	13.2%	395,072,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	10,724,315,000.00	4,424,315,000.00	110,000,000.00	414,215,478.93	9.4%	4,010,099,521.07
7095	EDUCATION NOT DEFINABLE BY LEVEL	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	633,685,000.00	493,685,000.00	86,100,000.00	86,100,000.00	17.4%	407,585,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	633,685,000.00	493,685,000.00	86,100,000.00	86,100,000.00	17.4%	407,585,000.00
7097	R & D EDUCATION	105,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
70971	R & D EDUCATION	105,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
7098	EDUCATION N.E.C.	4,282,700,000.00	3,402,700,000.00	1,368,115,968.81	1,368,115,968.81	40.2%	2,034,584,031.19
70981	EDUCATION N.E.C.	4,282,700,000.00	3,402,700,000.00	1,368,115,968.81	1,368,115,968.81	40.2%	2,034,584,031.19
710	SOCIAL PROTECTION	452,520,000.00	242,520,000.00	9,575,000.00	13,775,000.00	5.7%	228,745,000.00
7104	FAMILY AND CHILDREN	50,500,000.00	50,500,000.00	5,000,000.00	5,000,000.00	9.9%	45,500,000.00
71041	FAMILY AND CHILDREN	50,500,000.00	50,500,000.00	5,000,000.00	5,000,000.00	9.9%	45,500,000.00
7105	UNEMPLOYMENT	228,220,000.00	68,220,000.00	4,575,000.00	8,775,000.00	12.9%	59,445,000.00
71051	UNEMPLOYMENT	228,220,000.00	68,220,000.00	4,575,000.00	8,775,000.00	12.9%	59,445,000.00
7109	SOCIAL PROTECTION N.E.C.	173,800,000.00	123,800,000.00	-	-	0.0%	123,800,000.00
71091	SOCIAL PROTECTION N.E.C.	173,800,000.00	123,800,000.00	-	-	0.0%	123,800,000.00

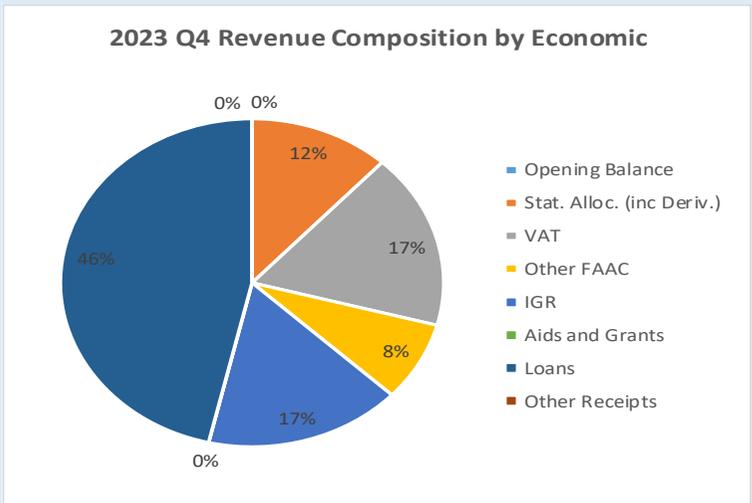
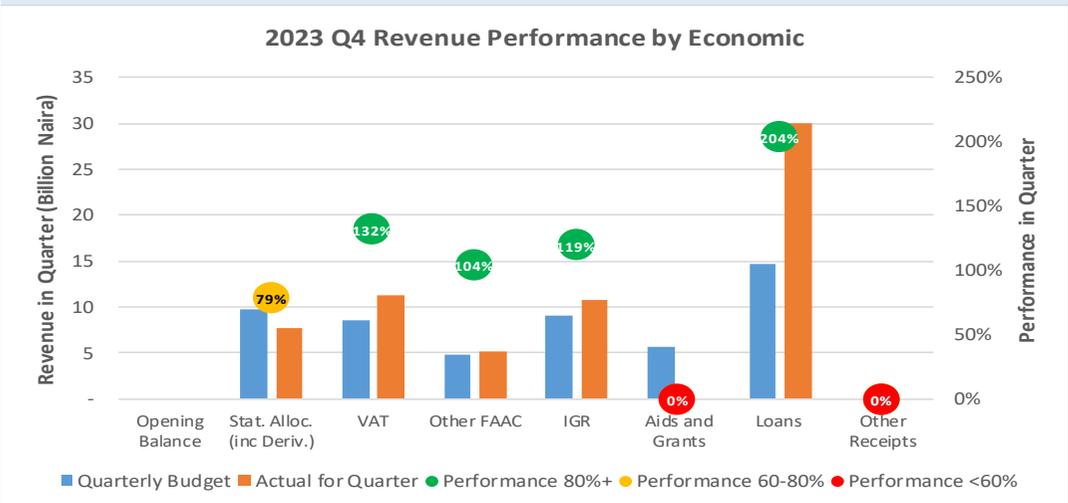
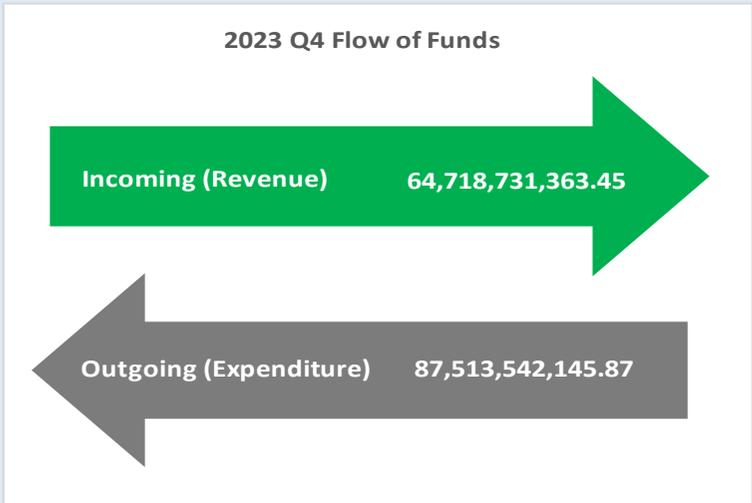
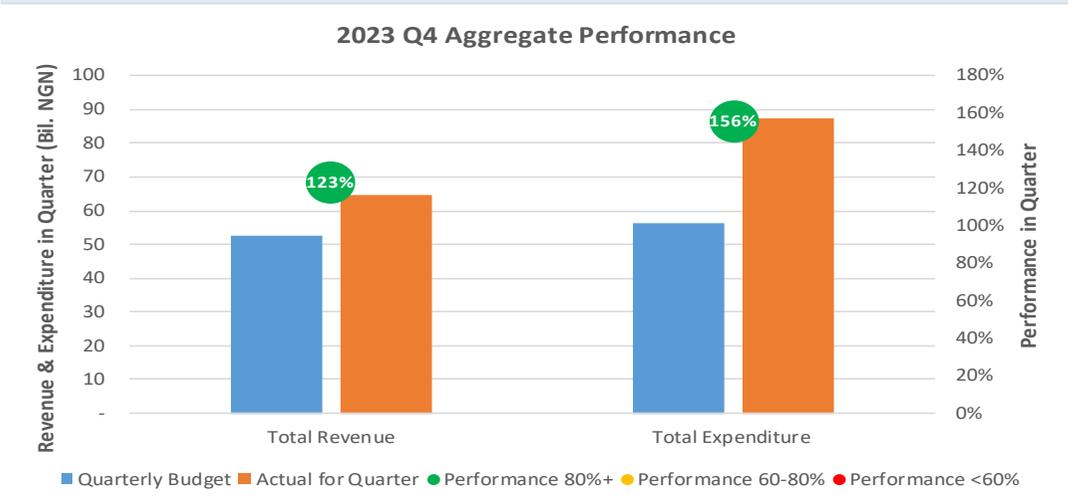
Table 14: Other Expenditure by Function

Enugu State Government Budget Performance Report 2023 Q4 - Other Expenditure by Functional Classification

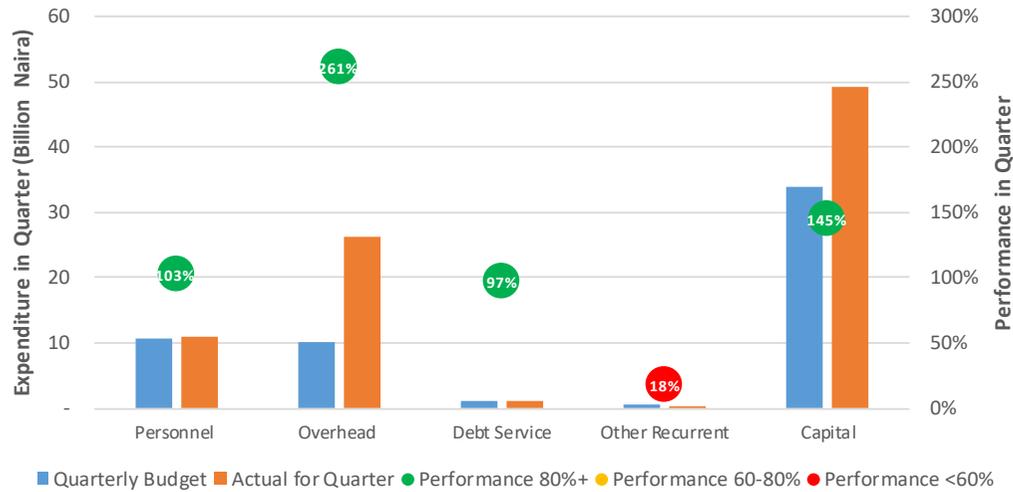
Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	<i>Total Other Expenditure</i>	<i>5,598,400,000.00</i>	<i>5,998,400,000.00</i>	<i>1,063,839,367.30</i>	<i>6,383,955,412.58</i>	<i>106.4%</i>	<i>- 385,555,412.58</i>
701	GENERAL PUBLIC SERVICES	5,270,000,000.00	5,670,000,000.00	974,446,829.90	5,982,012,944.12	105.5%	- 312,012,944.12
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	1,610,000,000.00	1,610,000,000.00	-	709,737,938.76	44.1%	900,262,061.24
70112	FINANCIAL AND FISCAL AFFAIRS	1,610,000,000.00	1,610,000,000.00	-	709,737,938.76	44.1%	900,262,061.24
7017	PUBLIC DEBT TRANSACTIONS	3,600,000,000.00	4,000,000,000.00	974,446,829.90	5,272,275,005.36	131.8%	- 1,272,275,005.36
70171	PUBLIC DEBT TRANSACTIONS	3,600,000,000.00	4,000,000,000.00	974,446,829.90	5,272,275,005.36	131.8%	- 1,272,275,005.36
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNME	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
709	EDUCATION	328,400,000.00	328,400,000.00	89,392,537.40	401,942,468.46	122.4%	- 73,542,468.46
7094	TERTIARY EDUCATION	328,400,000.00	328,400,000.00	89,392,537.40	401,942,468.46	122.4%	- 73,542,468.46
70941	FIRST STAGE OF TERTIARY EDUCATION	41,600,000.00	41,600,000.00	4,876,693.40	5,136,693.40	12.3%	36,463,306.60
70942	SECOND STAGE OF TERTIARY EDUCATION	286,800,000.00	286,800,000.00	84,515,844.00	396,805,775.06	138.4%	- 110,005,775.06

2.G Budget Performance Metrics

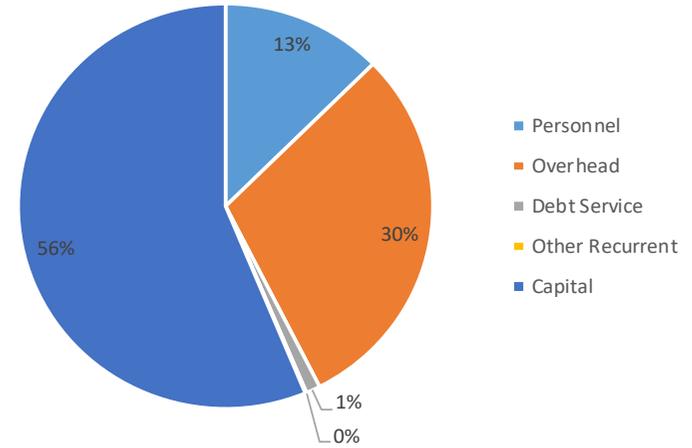
Quarterly Budget Performance Metrics 2023 Q4



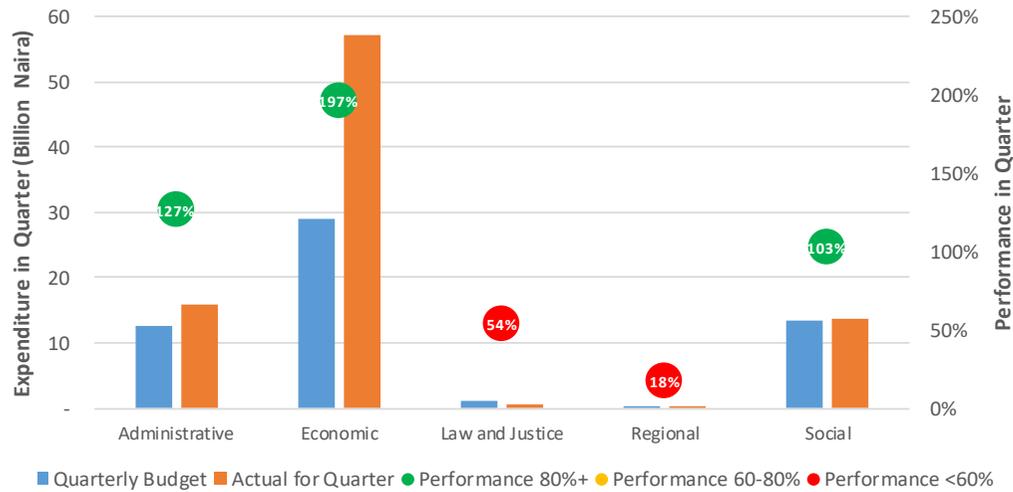
2023 Q4 Expenditure Performance by Economic



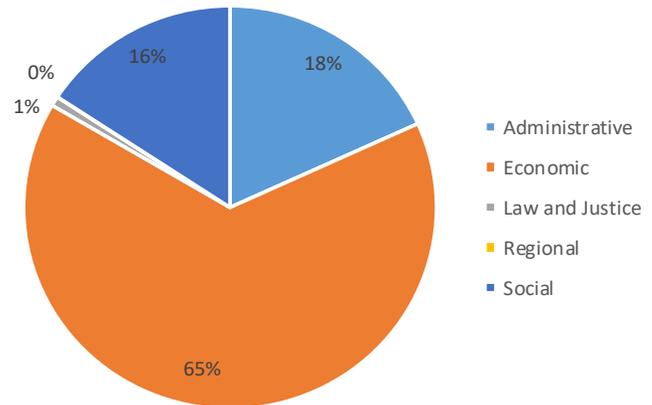
2023 Q4 Expenditure Composition by Economic



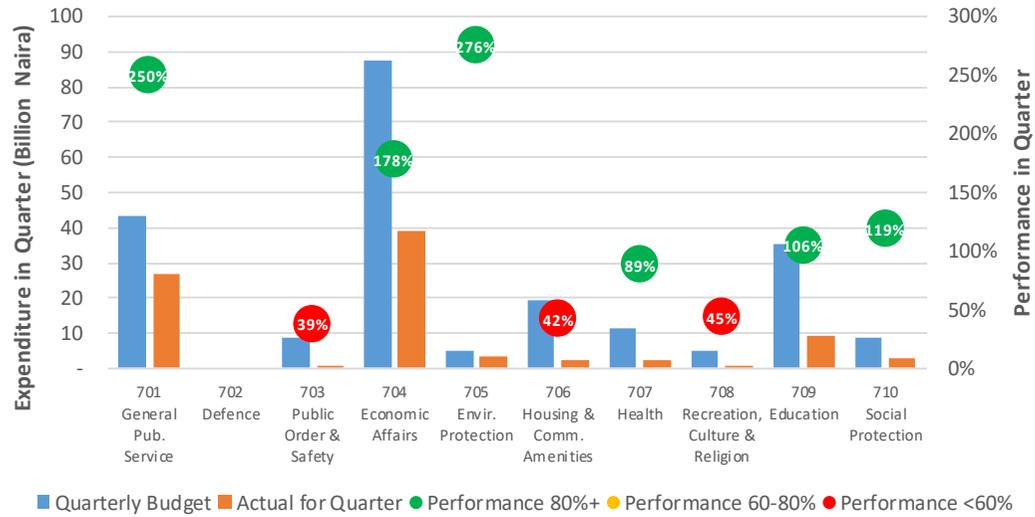
2023 Q4 Expenditure Performance by Main Sector



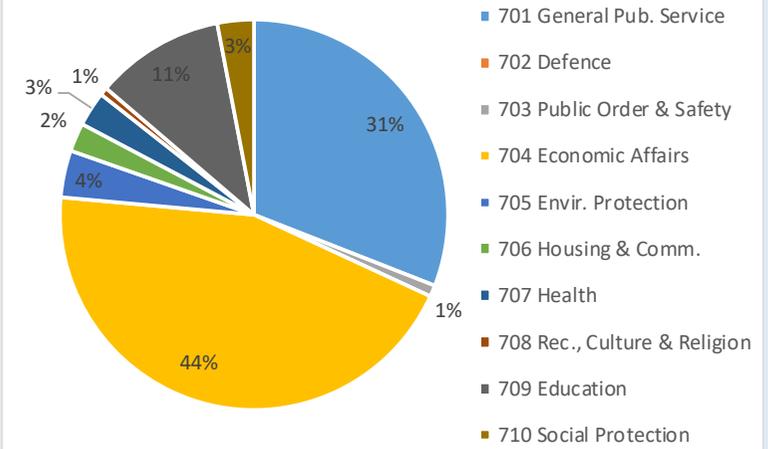
2023 Q4 Expenditure Composition by Main Sector



2023 Q4 Expenditure Performance by Function



2023 Q4 Expenditure Composition by Function



Year to Date (YTD) Performance Metrics 2023 Q4

