



Enugu State Government of Nigeria

***BUDGET PERFORMANCE REPORT
2021 Q4***

January, 2022

FOREWORD

Quarterly budget performance report is prepared and published by the Ministry of Budget and Planning, Enugu State and issued within four (4) weeks from the end of each quarter. The report is based on actual information from the revenue and expenditure of Enugu State Government. It presents financial information about the implementation of the budget in line with the Government programmes for the period under review.

This report presents the 4th Quarter of 2021 budget performance as well as the budget performance year to date (Q₁ – Q₄). The actual revenue and expenditure for the 4th Quarter of 2021; the cumulative revenue and expenditure for the year to date (Q₁ – Q₄); and the balances therein attributed to each organizational unit are detailed in this report for Q₄, 2021.

It is worthy of note that Enugu State Government led by the Governor, Rt. Hon. Ifeanyi Lawrence Ugwuanyi is committed to transparency and openness in governance. Therefore, by the end of every quarter, the Ministry of Budget & Planning prepares and publishes how the resources available to the State was utilized in achieving the objectives and targets of the budget.

It is indeed my privilege to present to citizens of Enugu State and other relevant stakeholders in and outside the State the Budget Performance Report (BPR) for the 4th Quarter of 2021 as well as the consolidated 2021 budget performance year to date (Q₁ – Q₄). This report can be accessed online through the State and Ministry of Budget and Planning websites @ www.enugustate.gov.ng and www.mbp.gov.en.ng respectively.



Hon. David Okelue Ugwunta Ph.D.

Hon. Commissioner,

Ministry of Budget and Planning, Enugu State.

Contents

<u>1</u>	<u>Summary of Performance</u>	3
<u>1.A</u>	<u>Introduction</u>	3
<u>1.B</u>	<u>Revenue Performance</u>	4
<u>1.C</u>	<u>Recurrent Expenditure Performance</u>	4
<u>1.D</u>	<u>Capital Expenditure Performance</u>	4
<u>1.E</u>	<u>Conclusion</u>	5
<u>2</u>	<u>Budget Reports</u>	6
<u>2.A</u>	<u>Summary</u>	6
<u>2.B</u>	<u>Revenue by Administrative Classification</u>	7
<u>2.C</u>	<u>Revenue by Economic Classification</u>	9
<u>2.D</u>	<u>Expenditure by Administrative Classification</u>	13
<u>2.E</u>	<u>Expenditure by Economic Classification</u>	27
<u>2.F</u>	<u>Expenditure by Function</u>	31

List of Reports

<u>Table 1: Budget Summary</u>	6
<u>Table 2: Total Revenue by Administrative Classification</u>	7
<u>Table 3: Total Revenue by Economic Classification</u>	9
<u>Table 4: Total Expenditure by Administrative Classification</u>	13
<u>Table 5: Personnel Expenditure by Administrative Classification</u>	16
<u>Table 6: Overhead Expenditure by Administrative Classification</u>	20
<u>Table 7: Capital Expenditure by Administrative Classification</u>	23
<u>Table 8: Other Expenditure by Administrative Classification</u>	26
<u>Table 9: Total Expenditure by Economic Classification</u>	27
<u>Table 10: Total Expenditure by Function</u>	32
<u>Table 11: Personnel Expenditure by Function</u>	34
<u>Table 12: Overhead Expenditure by Function</u>	36
<u>Table 13: Capital Expenditure by Function</u>	38
<u>Table 14: Other Expenditure by Function</u>	40

1 Summary of Performance

1.A Introduction

This Budget Performance Report is prepared quarterly, and issued within four (4) weeks from the end of each quarter.

The year 2021 Budget tagged “Budget of Recovery and Continued Growth” has to a large extent achieved its set objects. The intent includes largely to strategically enhance recovery of the State from the drawbacks of 2020, further expand and consolidate on the foundation already laid in creating an environment that harnesses human and natural resources, blossom social services, and development of infrastructure in line with the 8-Point Agenda of the State Government.

Objectives and Targets of 2021 Budget are as follows:

- i. Increasing the percentage of IGR in the 2021 total recurrent revenue by 50%.
- ii. Upholding Budget Performance at not less than 85%.
- iii. Maintaining a capital expenditure to recurrent expenditure ratio of 60:40.
- iv. 100% cash backing of all expenditure approvals.
- v. Robust Procurement Process and Certification.
- vi. Prioritising sectoral budgetary allocation and spending, in line with international benchmarks.

The sum of N169,845,758,500.00 (One Hundred and Sixty-Nine Billion, Eight Hundred and Forty-Five Million, Seven Hundred and Fifty-Eight Thousand, Five Hundred Naira) was presented by the Governor and approved by the Enugu State House of Assembly for 2021 fiscal year. Out of the Approved Budget size for 2021 Fiscal year, the sum of N110,080,000,000.00 (One Hundred and Ten Billion, Eighty Million Naira) is expected from Recurrent Revenue. This is 64.81% of the total inflows while total of N59,765,758,500.00 (Fifty-Nine Billion, Seven Hundred and Sixty-Five Million, Seven Hundred and Fifty-Eight Thousand, Five Hundred Naira) representing 35.19% of the total inflows is expected from Capital Receipts.

On the expenditure side, during the 2021 Q4 there was an urgent need to reallocate fund from capital expenditure to recurrent expenditure to accommodate government new programmes which are unforeseen and uncertain in nature. A total sum of N1,540,900,000.00 (One Billion, Five Hundred and Forty Million, Nine Hundred Thousand Naira) was reallocate from capital expenditure to recurrent expenditure. The sum of N70,251,900,000.00 (Seventy Billion, Two Hundred and Fifty One Million, Nine Hundred Thousand Naira) representing 41.36% was for recurrent expenditure while N99,593,858,500.00 (Ninety Nine Billion, Five Hundred and Ninety Three Million, Eight Hundred and Fifty-Eight Thousand, Five Hundred Naira) representing 58.64% was for Capital Expenditure.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21, and Economic Account Class 2201
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2208 as applicable

This Budget Performance Report is produced by the Ministry of Budget and Planning in conjunction with the Office of the Accountant General and published on the Enugu State website: www.enugustate.gov.ng.

1.B Revenue Performance

Enugu State recorded a total sum of N20,899,691,503.93 (Twenty Billion, Eight Hundred and Ninety-Nine Million, Six Hundred and Ninety-One Thousand, Five Hundred and Three Naira, Ninety-Three Kobo) as inflows during the 2021 Q4 from Recurrent Revenue. The amount received from FAAC and VAT was N15,978,756,056.79 (Fifteen Billion, Nine Hundred and Seventy-Eight Million, Seven Hundred and Fifty-Six Thousand, Fifty-Six Naira, Seventy-Nine Kobo) while the sum of N4,920,935,447.14 (Four Billion, Nine Hundred and Twenty Million, Nine Hundred and Thirty-Five Thousand, Four Hundred and Forty-Seven Naira, Fourteen Kobo) was realized as Independent Revenue.

Also, during the quarter under review, the State received the sum of N2,097,976,650.00 (Two Billion, Ninety-Seven Million, Nine Hundred and Seventy-Six Thousand, Six Hundred and Fifty Naira) from Aid and Grants (SEFTAS Grant) Capital Receipts.

1.C Recurrent Expenditure Performance

The recurrent expenditure recorded in the Q4 2021 stood at N14,104,003,624.17 (Fourteen Billion, One Hundred and Four Million, Three Thousand, Six hundred and Twenty Four Naira, Seventeen Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of N9,298,686,721.83 (Nine Billion, Two Hundred and Ninety Eight Million, Six Hundred and Eighty Six Thousand, Seven Hundred and Twenty One Naira, Eighty Three Kobo).

Overhead Cost: Overhead cost amounted to N2,973,412,313.73 (Two Billion, Nine Hundred and Seventy Three Million, Four Hundred and Twelve Thousand, Three Hundred and Thirteen Naira, Seventy Three Kobo).

Other Recurrent (2203-2208): Other recurrent expenditure (General Public Service or Debt Services) stood at the sum of N1,831,904,588.61 (One Billion, Eight Hundred and Thirty One Million, Nine Hundred and Four Thousand, Five Hundred and Eighty Eight Naira, Sixty One Kobo) during the last quarter, 2021.

1.D Capital Expenditure Performance

During the quarter under review, the sum of N5,806,954,758.63 (Five Billion, Eight Hundred and Six Million, Nine Hundred and Fifty-Four Thousand, Seven Hundred and Fifty-Eight Naira, Sixty-Three Kobo) was utilized for capital projects.

Note: As at the time of this report some expenditures cash backed have not been accounted for.

1.E Conclusion

Enugu State Government is committed to appropriate utilization of available resources towards human, capital and infrastructural development of the State. Thus, the 2021 Q₄ despite dwindling's in resources witnessed full payment of workers' salary and allowances, overhead to Ministries, Department and Agencies as well as payment for all procured capital projects within the period under review.

During the 2021 fiscal year, IGR (Independent Revenue) recorded the sum of N26,458,478,984.44 (Twenty-Six Billion, Four Hundred and Fifty-Eight Million, Four Hundred and Seventy-Eight Thousand, Nine Hundred and Eight Four Naira, Forty-Four kobo) representing 90.6% performance. Share of FAAC recorded the sum of N60,160,465,274.04 (Sixty Billion, One Hundred and Sixty Million, Four Hundred and Sixty-Five Thousand, Two Hundred and Seventy Four Naira, Four kobo) representing 91.3% performance. However, combined revenue for 2021 fiscal year recorded N86,618,944,258.48 (Eighty-Six Billion, Six Hundred and Eighteen Million, Nine Hundred and Forty Four Thousand, Two Hundred and Fifty Eight Naira, Forty Eight kobo) representing 91.1% performance.

Capital Receipts recorded N2,164,488,414.47 (Two Billion, One Hundred and Sixty-Four Million, Four Hundred and Eighty-Eight Thousand, Four Hundred and Fourteen Naira, Forty-Seven kobo representing 3.6% performance.

During the 2021 fiscal year, the recurrent expenditure posted a total sum of N54,803,530,731.20 (Fifty Four Billion, Eight Hundred and Three Million, Five Hundred and Thirty Thousand, Seven Hundred and Thirty One Naira, Twenty kobo) representing 78.0% performance while capital expenditure posted a total sum of N21,412,680,348.29 (Twenty One Billion, Four Hundred and Twelve Million, Six Hundred and Eighty Thousand, Three Hundred and Forty Eight Naira, Twenty Nine kobo) representing 21.5% budget performance.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Enugu State Government 2021 Q4 Budget Performance Report - Summary

Item	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
Opening Balance	15,000,000,000.00	15,000,000,000.00	-	15,133,778,620.92	100.9%	- 133,778,620.92
Recurrent Revenue	95,080,000,000.00	95,080,000,000.00	20,899,691,503.93	86,618,944,258.48	91.1%	8,461,055,741.52
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	65,880,000,000.00	65,880,000,000.00	15,978,756,056.79	60,160,465,274.04	91.3%	5,719,534,725.96
12 - INDEPENDENT REVENUE	29,200,000,000.00	29,200,000,000.00	4,920,935,447.14	26,458,478,984.44	90.6%	2,741,521,015.56
Recurrent Expenditure	68,711,000,000.00	70,251,900,000.00	14,104,003,624.17	54,803,530,731.20	78.0%	15,448,369,268.80
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	38,101,660,000.00	38,107,660,000.00	9,298,686,721.83	36,627,130,679.88	96.1%	1,480,529,320.12
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	30,609,340,000.00	32,144,240,000.00	4,805,316,902.34	18,176,400,051.32	56.5%	13,967,839,948.68
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	25,009,240,000.00	27,844,240,000.00	2,973,412,313.73	13,849,665,527.83	49.7%	13,994,574,472.17
OTHER RECURRENT (2203-2208)	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
Transfer to Capital Account	41,369,000,000.00	39,828,100,000.00	6,795,687,879.76	46,949,192,148.20	117.9%	- 7,121,092,148.20
Capital Receipts	59,765,758,500.00	59,765,758,500.00	2,097,976,650.00	2,164,488,414.47	3.6%	57,601,270,085.53
13 - AID AND GRANTS	20,540,000,000.00	20,540,000,000.00	2,097,976,650.00	2,097,976,650.00	10.2%	18,442,023,350.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	39,225,758,500.00	39,225,758,500.00	-	66,511,764.47	0.2%	39,159,246,735.53
23 - CAPITAL EXPENDITURE	101,134,758,500.00	99,593,858,500.00	5,806,954,758.63	21,412,680,348.29	21.5%	78,181,178,151.71
Total Revenue (including OB)	169,845,758,500.00	169,845,758,500.00	22,997,668,153.93	103,917,211,293.87	61.2%	65,928,547,206.13
Total Expenditure	169,845,758,500.00	169,845,758,500.00	19,910,958,382.80	76,216,211,079.49	44.9%	93,629,547,420.51

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Revenue	154,845,758,500.00	154,845,758,500.00	22,997,668,153.93	88,783,432,672.95	57.3%	66,062,325,827.05
01000000000	Administration Sector	298,136,000.00	298,136,000.00	65,075,415.99	162,929,422.84	54.6%	135,206,577.16
01110000000	Governor's Office	3,180,000.00	3,180,000.00	1,051,611.71	2,787,679.47	87.7%	392,320.53
011100100100	Office of the Executive Governor	3,180,000.00	3,180,000.00	1,051,611.71	2,787,679.47	87.7%	392,320.53
01610000000	Office of the Secretary to the State Government	74,678,000.00	74,678,000.00	46,700,436.36	75,447,914.50	101.0%	-769,914.50
016100100100	Office of the Secretary to the State Government	74,678,000.00	74,678,000.00	46,700,436.36	75,447,914.50	101.0%	-769,914.50
01230000000	Ministry of Information	202,843,000.00	202,843,000.00	11,886,492.43	70,690,017.29	34.8%	132,152,982.71
012300100100	Ministry of Information	4,540,000.00	4,540,000.00	71,000.00	152,500.00	3.4%	4,387,500.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	151,100,000.00	151,100,000.00	11,815,492.43	70,450,517.29	46.6%	80,649,482.71
012301300100	Government Printing and Stationery Dept. (Govt. Press)	32,000,000.00	32,000,000.00	-	84,000.00	0.3%	31,916,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	15,203,000.00	15,203,000.00	-	3,000.00	0.0%	15,200,000.00
01400000000	Office of the State Auditor General	2,655,000.00	2,655,000.00	-	309,000.00	11.6%	2,346,000.00
014000100100	Office of the State Auditor General	2,655,000.00	2,655,000.00	-	309,000.00	11.6%	2,346,000.00
01410000000	Office of the Auditor General for Local Government	1,740,000.00	1,740,000.00	3,425,494.57	4,035,494.57	231.9%	-2,295,494.57
014100100100	Office of the Auditor General for Local Government	1,740,000.00	1,740,000.00	3,425,494.57	4,035,494.57	231.9%	-2,295,494.57
01470000000	Civil Service Commission (CSC)	1,800,000.00	1,800,000.00	573,000.00	1,470,450.00	81.7%	329,550.00
014700100100	Civil Service Commission	1,800,000.00	1,800,000.00	573,000.00	1,470,450.00	81.7%	329,550.00
01490000000	Local Government Service Commission	6,910,000.00	6,910,000.00	-	161,250.00	2.3%	6,748,750.00
014900100100	Local Government Service Commission	6,910,000.00	6,910,000.00	-	161,250.00	2.3%	6,748,750.00
01480000000	Enugu State Independent Electoral Commission	300,000.00	300,000.00	547,880.92	5,450,117.01	1816.7%	-5,150,117.01
014800100100	Enugu State Independent Electoral Commission	300,000.00	300,000.00	547,880.92	5,450,117.01	1816.7%	-5,150,117.01
01660000000	Ministry of Human Capital Development and Poverty Reduction	4,030,000.00	4,030,000.00	890,500.00	2,577,500.00	64.0%	1,452,500.00
016600100100	Ministry of Human Capital Development and Poverty Reduction	4,030,000.00	4,030,000.00	890,500.00	2,577,500.00	64.0%	1,452,500.00
02000000000	Economic Sector	137,473,644,500.00	137,473,644,500.00	21,762,799,296.77	78,045,620,321.33	56.8%	59,428,023,678.67
02150000000	Ministry of Agriculture and Natural Resources	5,458,940,000.00	7,998,940,000.00	526,200.00	5,784,901.01	0.1%	7,993,155,098.99
021500100100	Ministry of Agriculture and Natural Resources	3,018,940,000.00	5,558,940,000.00	526,200.00	5,784,901.01	0.1%	5,553,155,098.99
021510200100	Enugu State Agricultural Development Programme (ENADEP)	2,440,000,000.00	2,440,000,000.00	-	-	0.0%	2,440,000,000.00
02200000000	Ministry of Finance and Economic Development	111,541,864,500.00	113,441,864,500.00	21,446,597,457.68	75,965,452,321.60	67.0%	37,476,412,178.40
022000100100	Ministry of Finance and Economic Development	31,189,258,500.00	33,089,258,500.00	2,099,249,612.00	2,114,337,163.27	6.4%	30,974,921,336.73
022000700100	Office of the State Accountant- General	65,980,000,000.00	65,980,000,000.00	16,277,421,483.18	60,460,198,013.02	91.6%	5,519,801,986.98
022000800100	Board of Internal Revenue	14,307,786,000.00	14,307,786,000.00	3,063,781,362.50	13,357,753,449.35	93.4%	950,032,550.65
022001200100	Enugu State Gaming Commission	64,820,000.00	64,820,000.00	6,145,000.00	33,163,695.96	51.2%	31,656,304.04
02220000000	Ministry of Commerce and Industry	187,786,000.00	187,786,000.00	14,283,410.00	111,134,980.00	59.2%	76,651,020.00
022200100100	Ministry of Commerce and Industry	186,786,000.00	186,786,000.00	14,283,410.00	110,534,980.00	59.2%	76,251,020.00
022201700100	Enugu State Investment Development Authority	1,000,000.00	1,000,000.00	-	600,000.00	60.0%	400,000.00
02280000000	Ministry of Science and Technology	6,000,000.00	6,000,000.00	-	400,000.00	6.7%	5,600,000.00
022800100100	Ministry of Science and Technology	6,000,000.00	6,000,000.00	-	400,000.00	6.7%	5,600,000.00
02290000000	Ministry of Transport	257,700,000.00	257,700,000.00	14,017,930.00	84,119,953.50	32.6%	173,580,046.50
022900100100	Ministry of Transport	171,200,000.00	171,200,000.00	14,017,930.00	69,626,953.50	40.7%	101,573,046.50
022905300100	Enugu State Transport Company ENTRACO	72,500,000.00	72,500,000.00	1,158,280.00	7,550,850.00	10.4%	64,949,150.00
022905300200	Coal City Transport Services	14,000,000.00	14,000,000.00	1,847,350.00	6,942,150.00	49.6%	7,057,850.00
02340000000	Ministry of Works and Infrastructure	1,026,000,000.00	1,026,000,000.00	105,400.00	4,931,865.00	0.5%	1,021,068,135.00
023400100100	Ministry of Works and Infrastructure	26,000,000.00	26,000,000.00	105,400.00	4,931,865.00	19.0%	21,068,135.00
023410200100	Rural Access Mobility Project (RAMP)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
02360000000	Ministry of Culture and Tourism	22,200,000.00	22,200,000.00	2,025,000.00	7,445,500.00	33.5%	14,754,500.00
023600100100	Ministry of Culture and Tourism	2,800,000.00	2,800,000.00	670,000.00	1,840,000.00	65.7%	960,000.00
023605200100	Tourism Board	19,400,000.00	19,400,000.00	1,355,000.00	5,605,500.00	28.9%	13,794,500.00
02380000000	State Economic Planning Commission	3,100,000,000.00	3,100,000,000.00	-	-	0.0%	3,100,000,000.00
023800100100	State Economic Planning Commission	3,100,000,000.00	3,100,000,000.00	-	-	0.0%	3,100,000,000.00
02520000000	Ministry of Water Resources	6,063,965,000.00	4,163,965,000.00	22,157,816.50	86,634,934.64	2.1%	4,077,330,065.36
025200100100	Ministry of Water Resources	5,944,065,000.00	4,044,065,000.00	22,157,816.50	86,634,934.64	2.1%	4,022,427,183.50
025210200100	Enugu State Water Corporation	119,900,000.00	119,900,000.00	21,738,816.50	85,328,934.64	71.2%	34,571,065.36
02530000000	Ministry of Housing	3,910,578,500.00	3,910,578,500.00	79,850,254.08	570,722,608.90	14.6%	3,339,855,891.10
025300100100	Ministry of Housing	907,100,000.00	907,100,000.00	40,021,170.00	80,513,080.00	8.9%	826,586,920.00
025301000100	Enugu State Housing Development Corporation	3,003,478,500.00	3,003,478,500.00	39,829,084.08	490,209,528.90	16.3%	2,513,268,971.10
02540000000	Ministry of Rural Development	629,410,000.00	629,410,000.00	2,129,000.00	73,889,347.47	11.7%	555,520,652.53
025400100100	Ministry of Rural Development	29,410,000.00	2,310,000.00	2,129,000.00	7,377,583.00	319.4%	5,067,583.00
025400700100	Fire Service Department	-	27,100,000.00	-	-	0.0%	27,100,000.00
025410200100	Community and Social Development Agency	600,000,000.00	600,000,000.00	-	66,511,764.47	11.1%	533,488,235.53
02600000000	Ministry of Lands and Urban Development	2,729,200,000.00	2,729,200,000.00	181,106,828.51	1,135,103,909.21	41.6%	1,594,096,090.79
026000100100	Ministry of Lands and Urban Development	2,729,200,000.00	2,729,200,000.00	181,106,828.51	1,135,103,909.21	41.6%	1,594,096,090.79
02640000000	Ministry of Budget and Planning	2,540,000,000.00	-	-	-	-	-
026400100100	Ministry of Budget and Planning	2,540,000,000.00	-	-	-	-	-

Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
Law and Justice Sector	289,825,000.00	289,825,000.00	118,773,577.26	384,040,124.51	132.5%	- 94,215,124.51
The State Judiciary	278,670,000.00	278,670,000.00	116,883,932.26	373,632,389.67	134.1%	- 94,962,389.67
Enugu State High Court	246,070,000.00	246,070,000.00	110,745,320.18	334,003,380.44	135.7%	- 87,933,380.44
Enugu State Multi Door House	2,600,000.00	2,600,000.00	484,900.00	1,626,300.00	62.6%	- 973,700.00
Customary Court of Appeal	30,000,000.00	30,000,000.00	5,653,712.08	38,002,709.23	126.7%	- 8,002,709.23
Ministry of Justice	11,155,000.00	11,155,000.00	1,889,645.00	10,407,734.84	93.3%	- 747,265.16
Ministry of Justice	10,840,000.00	10,840,000.00	1,842,645.00	9,964,184.84	91.9%	- 875,815.16
Citizens' Rights and Mediation Centre	315,000.00	315,000.00	47,000.00	443,550.00	140.8%	- 128,550.00
Regional	203,600,000.00	203,600,000.00	11,818,590.00	109,968,978.00	54.0%	- 93,631,022.00
Ministry of Capital Territory Development	203,600,000.00	203,600,000.00	11,818,590.00	109,968,978.00	54.0%	- 93,631,022.00
Enugu Capital Territory Development Authority	203,600,000.00	203,600,000.00	11,818,590.00	109,968,978.00	54.0%	- 93,631,022.00
Social Sector	16,580,553,500.00	16,580,553,500.00	1,039,201,273.91	10,080,873,826.27	60.8%	- 6,499,679,673.73
Ministry of Youth and Sport	132,430,000.00	132,430,000.00	546,000.00	3,541,002.00	2.7%	- 128,888,998.00
Ministry of Youth and Sport	10,330,000.00	10,330,000.00	546,000.00	3,541,002.00	34.3%	- 6,788,998.00
Rangers Management Corporation	122,100,000.00	122,100,000.00	-	-	0.0%	- 122,100,000.00
Ministry of Gender Affairs and Social Development	8,150,000.00	8,150,000.00	794,000.00	6,462,574.10	79.3%	- 1,687,425.90
Ministry of Gender Affairs and Social Development	8,150,000.00	8,150,000.00	794,000.00	6,462,574.10	79.3%	- 1,687,425.90
Ministry of Education	11,056,223,500.00	11,024,658,500.00	796,950,241.00	9,018,380,032.48	81.8%	- 2,006,278,467.53
Ministry of Education	2,060,630,000.00	2,060,630,000.00	5,387,500.00	65,418,235.73	3.2%	- 1,995,211,764.27
Enugu State Universal Basic Education Board	4,021,000,000.00	4,021,000,000.00	100,000.00	350,000.00	0.0%	- 4,020,650,000.00
Enugu State Library Board	1,475,000.00	1,475,000.00	118,000.00	571,200.00	38.7%	- 903,800.00
Examinations Development Centre	256,852,400.00	256,852,400.00	1,226,950.00	101,168,260.78	39.4%	- 155,684,139.22
Agency for Mass Literacy	550,000.00	550,000.00	-	424,900.00	77.3%	- 125,100.00
Enugu State Polytechnic Iwollo	60,858,500.00	60,858,500.00	776,500.00	14,262,650.00	23.4%	- 46,595,850.00
Enugu State College of Education (Technical)	355,550,000.00	355,550,000.00	17,612,720.00	125,016,759.21	35.2%	- 230,533,240.79
Enugu State University of Science and Technology (ESUT)	2,082,445,500.00	2,082,445,500.00	622,049,553.00	3,138,962,470.46	150.7%	- 1,056,516,970.46
ESUT College of Medicine (Teaching Hospital)	31,565,000.00	-	280,000.00	42,190,327.70	-	- 42,190,327.70
Institute of Management and Technology (IMT)	1,730,121,000.00	1,730,121,000.00	119,376,033.00	5,378,737,733.60	310.9%	- 3,648,616,733.60
Post-Primary Schools Management Board (PPSMB)	396,376,100.00	396,376,100.00	17,400,200.00	104,336,710.00	26.3%	- 292,039,390.00
Enugu State Science Technical and Vocational Sch. Mgt. Board	58,800,000.00	58,800,000.00	12,622,785.00	46,940,785.00	79.8%	- 11,859,215.00
Ministry of Health	2,457,700,000.00	2,489,265,000.00	182,131,282.91	818,287,596.62	32.9%	- 1,670,977,403.38
Ministry of Health	1,458,500,000.00	1,458,500,000.00	13,182,500.00	70,669,100.00	4.8%	- 1,387,830,900.00
ESUT Teaching Hospital ParkLane, Enugu	872,300,000.00	903,865,000.00	164,695,952.91	703,815,203.78	77.9%	- 200,049,796.22
Enugu State Hospitals Management Board (SHB)	50,000,000.00	50,000,000.00	4,252,830.00	26,412,300.00	52.8%	- 23,587,700.00
Enugu State College of Health Technology, Oji River	43,900,000.00	76,900,000.00	-	17,390,992.84	22.6%	- 59,509,007.16
Enugu State College of Public Health Nursing/Health Technology, Nsukka	33,000,000.00	-	-	-	-	-
Ministry of Environment and Mineral Resources	2,863,750,000.00	2,863,750,000.00	43,523,750.00	209,458,526.34	7.3%	- 2,654,291,473.66
Ministry of Environment and Mineral Resources	2,687,160,000.00	2,687,160,000.00	25,991,500.00	77,812,790.00	2.9%	- 2,609,347,210.00
Forestry Commission	3,000,000.00	3,000,000.00	309,000.00	1,126,750.00	37.6%	- 1,873,250.00
Enugu State Waste Management Authority (ESWAMA)	172,090,000.00	172,090,000.00	17,223,250.00	124,521,011.00	72.4%	- 47,568,989.00
Enugu State Structures for Signage and Advertisement Agency	1,500,000.00	1,500,000.00	-	5,997,975.34	399.9%	- 4,497,975.34
Ministry of Local Government	1,000,000.00	1,000,000.00	-	500,000.00	50.0%	- 500,000.00
Ministry of Local Government	1,000,000.00	1,000,000.00	-	500,000.00	50.0%	- 500,000.00
Ministry of Chieftaincy Matters	61,300,000.00	61,300,000.00	15,256,000.00	24,244,094.74	39.5%	- 37,055,905.26
Ministry of Chieftaincy Matters	61,300,000.00	61,300,000.00	15,256,000.00	24,244,094.74	39.5%	- 37,055,905.26

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2021 Q4 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
1	REVENUE	154,845,758,500.00	154,845,758,500.00	22,997,668,153.93	88,783,432,672.95	57.3%	66,062,325,827.05
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	65,880,000,000.00	65,880,000,000.00	15,978,756,056.79	60,160,465,274.04	91.3%	5,719,534,725.96
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	65,880,000,000.00	65,880,000,000.00	15,978,756,056.79	60,160,465,274.04	91.3%	5,719,534,725.96
110101	GOVERNMENT SHARE OF FAAC	42,800,000,000.00	42,800,000,000.00	9,260,305,293.93	36,679,114,216.96	85.7%	6,120,885,783.04
11010101	STATUTORY ALLOCATION	42,800,000,000.00	42,800,000,000.00	9,260,305,293.93	36,679,114,216.96	85.7%	6,120,885,783.04
110102	GOVERNMENT SHARE OF VAT	20,100,000,000.00	20,100,000,000.00	5,617,281,986.06	21,312,262,857.32	106.0%	- 1,212,262,857.32
11010201	SHARE OF VAT	20,100,000,000.00	20,100,000,000.00	5,617,281,986.06	21,312,262,857.32	106.0%	- 1,212,262,857.32
110103	OTHER FAAC TRANSFERS	2,980,000,000.00	2,980,000,000.00	1,101,168,776.80	2,169,088,199.76	72.8%	810,911,800.24
11010303	EXCESS CRUDE	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
11010313	Exchange Rate Difference	1,500,000,000.00	1,500,000,000.00	38,388,157.53	137,085,176.45	9.1%	1,362,914,823.55
11010315	Non Oil Revenue	300,000,000.00	300,000,000.00	1,034,295,314.58	1,999,637,608.58	666.5%	- 1,699,637,608.58
11010318	Excess Bank Charges Recovered	30,000,000.00	30,000,000.00	3,019,529.80	6,899,639.84	23.0%	23,100,360.16
11010319	Forex Equalization	150,000,000.00	150,000,000.00	25,465,774.89	25,465,774.89	17.0%	124,534,225.11
12	INDEPENDENT REVENUE	29,200,000,000.00	29,200,000,000.00	4,920,935,447.14	26,458,478,984.44	90.6%	2,741,521,015.56
1201	TAX REVENUE	11,531,649,000.00	11,516,949,000.00	2,741,307,680.25	9,969,635,874.99	86.6%	1,547,313,125.01
120101	PERSONAL TAXES	11,531,649,000.00	11,516,949,000.00	2,741,307,680.25	9,969,635,874.99	86.6%	1,547,313,125.01
12010101	Capital Gains Tax	18,000,000.00	2,800,000,000.00	3,537,263.27	21,190,203.44	0.8%	2,778,809,796.56
12010102	Direct Assessment Tax (Current)	224,000,000.00	18,000,000.00	7,911,193.00	56,444,066.39	313.6%	- 38,444,066.39
12010103	Direct Assessment Tax (Arrears/Late)	27,000,000.00	224,000,000.00	72,124,554.84	134,451,576.40	60.0%	89,548,423.60
12010104	Pay As You Earn (PAYE) - Federal	2,800,000,000.00	27,000,000.00	782,560,285.14	3,375,909,706.83	12503.4%	- 3,348,909,706.83
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	700,000,000.00	700,000,000.00	549,395.41	590,820,444.45	84.4%	109,179,555.55
12010106	Pay As You Earn (PAYE) - Local Government	260,000,000.00	260,000,000.00	36,836,951.03	148,283,764.16	57.0%	111,716,235.84
12010107	Pay As You Earn (PAYE) - Companies	3,700,000,000.00	3,700,000,000.00	1,607,334,959.99	4,475,054,451.78	120.9%	- 775,054,451.78
12010108	Pools Betting Tax (Current)	3,400,000.00	1,000,000,000.00	-	810,000.00	0.1%	999,190,000.00
12010109	Pools Betting Tax (Arrears)	-	40,000,000.00	-	-	0.0%	40,000,000.00
12010110	5% Withholding Tax on Payment to Contractors	370,300,000.00	370,000,000.00	83,013,096.13	264,378,567.54	71.5%	105,621,432.46
12010111	10% Withholding Tax on Dividends	300,000,000.00	300,000,000.00	28,203,256.36	123,840,451.38	41.3%	176,159,548.62
12010112	10% Withholding Tax on Bank Interest	1,020,000,000.00	1,020,000,000.00	93,126,437.14	306,138,572.13	30.0%	713,861,427.87
12010113	10% Withholding Tax on Rent	50,200,000.00	50,200,000.00	4,306,944.81	14,871,884.68	29.6%	35,328,115.32
12010114	10% Withholding Tax on Royalty	1,800,000.00	1,800,000.00	348,401.16	1,854,980.47	103.1%	- 54,980.47
12010115	10% Withholding Tax on Director's Fees	1,640,000.00	1,640,000.00	3,671,253.63	5,650,183.67	344.5%	- 4,010,183.67
12010116	Tax Collection Agent Debit/Rural Tax	5,000.00	5,000.00	3,500.00	20,700.00	414.0%	- 15,700.00
12010117	Education Development Levy	631,000.00	631,000.00	39,700.00	290,600.00	46.1%	340,400.00
12010120	Pay as You Earn (PAYE) - (Arrears)	1,000,000,000.00	-	-	395,054,800.00	-	395,054,800.00
12010121	Enugu State Property and Land Use Tax	300,000,000.00	250,000,000.00	8,291,850.01	27,829,380.01	11.1%	222,170,619.99
12010125	Mortuary Levy	510,000.00	-	42,330.00	164,710.00	-	164,710.00
12010126	Penalties Tax	250,000,000.00	-	-	583,000.00	-	583,000.00
12010127	Infrastructural Development Levy	486,253,000.00	746,763,000.00	8,886,308.33	25,237,841.66	3.4%	721,525,158.34
12010128	10% Withholding Tax on Consultancy	6,910,000.00	6,910,000.00	-	161,250.00	2.3%	6,748,750.00
12010129	Sports Betting Proprietors Lucky Tax	6,000,000.00	-	-	-	-	-
12010130	Loto Proprietors Weekly Tax	5,000,000.00	-	520,000.00	594,740.00	-	594,740.00
1202	NON-TAX REVENUE	17,668,351,000.00	17,683,051,000.00	2,179,627,766.89	16,488,843,109.45	93.2%	1,194,207,890.55
120201	LICENCES - GENERAL	343,717,500.00	358,117,500.00	30,026,625.00	97,910,659.33	27.3%	260,206,840.67
12020118	MEAT LICENCES	10,000.00	-	-	-	-	-
12020120	FISHING PERMITS	-	10,000.00	-	-	0.0%	10,000.00
12020122	HUNTING PERMITS	50,000.00	50,000.00	-	10,000.00	20.0%	40,000.00
12020128	BOREHOLE DRILLING LICENCES	550,000.00	-	-	415,000.00	-	415,000.00

Code	Economic	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
12020129	POOL BETTING & CASINO LICENSES/GAMING	-	1,050,000.00	-	-	0.0%	1,050,000.00
12020132	MOTOR VEHICLE LICENSES	184,000,000.00	184,000,000.00	21,212,775.00	29,411,400.00	16.0%	154,588,600.00
12020133	DRIVERS' LICENSES	100,000,000.00	100,000,000.00	1,788,850.00	41,694,850.00	41.7%	58,305,150.00
12020138	Forestry Licences	1,200,000.00	1,200,000.00	264,000.00	943,750.00	78.6%	256,250.00
12020145	Pools Agents Licenses (Current)	600,000.00	4,000,000.00	26,000.00	526,600.00	13.2%	3,473,400.00
12020150	Pools Proprietor Licenses	1,050,000.00	-	2,000,000.00	2,779,000.00	-	2,779,000.00
12020152	Gaming Machine Licenses	200,000.00	200,000.00	150,000.00	150,000.00	75.0%	50,000.00
12020153	Snookers Licenses	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020154	Forestry Game Licenses	50,000.00	-	-	20,000.00	-	20,000.00
12020156	Mass Transit Operators Licenses	-	-	-	125,000.00	-	125,000.00
12020157	Renewal of Mass Transit Operators Licenses	-	-	-	55,000.00	-	55,000.00
12020180	Tricycle Licenses	8,000,000.00	8,000,000.00	822,000.00	4,652,753.37	58.2%	3,347,246.63
12020181	License for Water Producing Companies	1,300,000.00	1,300,000.00	379,000.00	706,000.00	54.3%	594,000.00
12020184	Butlers Licences	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020189	Renewal of License for Water Producing Companies	900,000.00	2,650,000.00	-	45,000.00	1.7%	2,605,000.00
12020190	Renewal of License for Commercial/Private Water Borehole	2,007,500.00	807,000.00	40,000.00	143,000.00	17.7%	664,500.00
12020191	Loto Proprietors License	3,500,000.00	3,500,000.00	-	2,400,000.00	68.6%	1,100,000.00
12020192	Loto Ageat License	3,500,000.00	3,500,000.00	20,000.00	20,000.00	0.6%	3,480,000.00
12020193	Sport Betting Propriector s License	30,000,000.00	36,000,000.00	1,505,000.00	2,469,000.00	6.9%	33,531,000.00
12020194	Sport Betting Agent License	6,200,000.00	11,200,000.00	1,819,000.00	11,324,305.96	101.1%	124,305.96
12020195	Permit Licences and Concession	340,000.00	390,000.00	-	20,000.00	5.1%	370,000.00
120204	FEES - GENERAL	9,962,892,000.00	9,963,212,000.00	1,478,093,739.44	11,486,266,553.46	115.3%	- 1,523,054,553.46
12020401	COURT FEES	152,215,000.00	150,000,000.00	21,220,405.25	119,649,548.48	79.8%	30,350,451.52
12020412	RESEARCH TESTING FEES	-	2,000,000.00	-	-	0.0%	2,000,000.00
12020417	CONTRACTOR REGISTRATION FEES	17,843,000.00	27,623,000.00	286,050.00	14,987,573.18	54.3%	12,635,426.82
12020424	ACCREDITATION FEES	161,140,000.00	158,540,000.00	-	13,112,633.32	8.3%	145,427,366.68
12020426	COURT SUMMONS FEES	-	100,000.00	-	-	0.0%	100,000.00
12020427	TENDER FEES	44,706,000.00	46,006,000.00	3,113,278.71	25,131,937.46	54.6%	20,874,062.54
12020428	FIRE SAFETY CERTIFICATE FEES	22,100,000.00	1,300,000.00	2,013,000.00	4,571,600.00	351.7%	3,271,600.00
12020430	PROFESSIONAL REGISTRATION FEES	4,400,000.00	400,000.00	76,000.00	3,188,900.00	797.2%	2,788,900.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	6,500,000.00	6,500,000.00	148,000.00	1,402,850.00	21.6%	5,097,150.00
12020436	BILL BOARD ADVERTISEMENT FEES	1,500,000.00	3,900,000.00	-	5,997,975.34	153.8%	2,097,975.34
12020437	DEEDS REGISTRATION FEES	220,000,000.00	220,000,000.00	34,052,370.64	150,024,025.21	68.2%	69,975,974.79
12020438	SURVEY/ PLANNING/ BUILDING FEES	192,410,000.00	429,522,000.00	-	89,035,765.28	20.7%	340,486,234.72
12020439	AGENCY FEES	220,000.00	220,000.00	300,960.00	1,522,260.00	691.9%	1,302,260.00
12020441	LABORATORY FEES	115,220,000.00	115,350,000.00	17,531,077.00	93,049,045.99	80.7%	22,300,954.01
12020442	ASSOCIATION FEES	4,727,000.00	2,227,000.00	38,265,400.00	51,846,275.87	2328.1%	49,619,275.87
12020446	AGRICULTURAL/VETINARY SERVICES FEES	5,750,000.00	1,620,000.00	434,800.00	3,299,950.00	203.7%	1,679,950.00
12020447	LAND USE FEES	2,000,000.00	30,000,000.00	-	127,500.00	0.4%	29,872,500.00
12020448	DEVELOPMENT LEVIES	1,500,000,000.00	1,500,000,000.00	5,125,773.50	205,224,834.00	13.7%	1,294,775,166.00
12020449	BUSINESS/TRADE OPERATING FEES	-	52,700,000.00	-	-	0.0%	52,700,000.00
12020450	INSPECTION FEES	155,615,000.00	321,360,000.00	71,067,622.10	93,067,521.46	29.0%	228,292,478.54
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	4,000,000.00	50,000.00	-	-	0.0%	50,000.00
12020453	APPLICATIONS FEES	41,140,000.00	53,640,000.00	2,048,600.00	14,858,646.17	27.7%	38,781,353.83
12020454	PARKING FEES	3,000,000.00	3,000,000.00	398,590.00	3,556,299.00	118.5%	556,299.00
12020455	Registration of Motor Vehicles Fees	107,500,000.00	100,800,000.00	100,328,878.10	127,464,053.10	126.5%	26,664,053.10

Enugu State Government of Nigeria

Code	Economic	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
12020456	Road Traffic Exam Fees	178,000,000.00	170,000,000.00	48,795,525.00	116,784,391.24	68.7%	53,215,608.76
12020464	Fees for Registration of Non Formal Learning Center	100,000.00	100,000.00	-	239,900.00	239.9%	139,900.00
12020465	Renewal of Non Formal Learning Center	300,000.00	300,000.00	-	50,000.00	16.7%	250,000.00
12020466	Outdoor Advert Fees	2,000,000.00	-	-	-	-	-
12020468	Legacy Estate Development Fee	3,000,000.00	500,000.00	64,200.00	2,653,682.31	530.7%	2,153,682.31
12020469	Registration of Estate Developer	100,000.00	-	40,000,000.00	80,000,000.00	-	80,000,000.00
12020470	Survey Fee	-	5,080,000.00	-	-	0.0%	5,080,000.00
12020471	Computerization Fee	25,152,000.00	154,410,000.00	3,610,724.28	8,369,674.28	5.4%	146,040,325.72
12020472	Mortgage Fee	1,190,000.00	1,190,000.00	-	-	0.0%	1,190,000.00
12020475	Registration of Private School	16,000,000.00	15,000,000.00	1,690,000.00	19,174,500.00	127.8%	4,174,500.00
12020476	Renewal of Registration of Private School	22,000,000.00	22,000,000.00	860,000.00	30,656,430.73	139.3%	8,656,430.73
12020477	Application Form Fees from Private School	20,000,000.00	21,000,000.00	1,251,000.00	6,167,940.00	29.4%	14,832,060.00
12020478	Common Entrance Fees	-	-	-	16,000.00	-	16,000.00
12020483	Registration of Youth Clubs and Orgnisations	200,000.00	200,000.00	20,000.00	110,000.00	55.0%	90,000.00
12020484	Renewal of Youth Clubs and Organisations	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Works	80,000.00	80,000.00	-	-	0.0%	80,000.00
12020487	Registration Fees of Hospital	61,000,000.00	53,000,000.00	255,000.00	14,089,325.00	26.6%	38,910,675.00
12020489	Exams/Entrance Fees for the School of Health Technology	-	8,000,000.00	4,941,000.00	4,941,000.00	61.8%	3,059,000.00
12020491	Tuition Fees	1,840,169,600.00	1,735,776,100.00	129,218,150.00	1,498,518,688.06	86.3%	237,257,411.94
12020492	Examination Fees	113,974,000.00	269,588,000.00	5,372,655.00	53,571,360.01	19.9%	216,016,639.99
12020493	Immunization Fees	50,000.00	95,000,000.00	355,000.00	1,318,000.00	1.4%	93,682,000.00
12020494	Pre-qualification/Processing Fees	7,750,000.00	7,750,000.00	-	320,000.00	4.1%	7,430,000.00
12020495	Certificate of Recognition Fees	6,500,000.00	500,000.00	828,200.00	3,785,004.22	757.0%	3,285,004.22
12020496	Clearance Fees for Ofala Festivals	500,000.00	500,000.00	500,000.00	500,000.00	100.0%	-
12020497	Medical Ward Fees	46,000,000.00	42,279,000.00	-	40,639,886.99	96.1%	1,639,113.01
12020498	Right of Way Permit Fees/Cutting of Road	3,000,000.00	3,000,000.00	-	418,615.00	14.0%	2,581,385.00
12020499	Other Fees	4,853,790,400.00	4,131,050,900.00	943,921,479.86	8,582,822,961.76	207.8%	4,451,772,061.76
120205	FINES - GENERAL	185,767,000.00	185,847,000.00	6,363,950.01	112,434,937.21	60.5%	73,412,062.79
12020501	Penalty for Offences - General	113,557,000.00	113,637,000.00	362,050.00	14,798,570.29	13.0%	98,838,429.71
12020502	Court Fines	6,010,000.00	6,010,000.00	1,371,500.01	6,115,470.01	101.8%	105,470.01
12020503	Travelers Manifest Offence Fines	6,000,000.00	6,000,000.00	-	1,335,000.00	22.3%	4,665,000.00
12020504	Traffic Offences Fines	18,000,000.00	18,000,000.00	4,575,000.00	17,479,506.77	97.1%	520,493.23
12020505	Sewerage Control Fines	500,000.00	120,000.00	-	-	0.0%	120,000.00
12020506	Conservation Offences Fines	120,000.00	500,000.00	-	-	0.0%	500,000.00
12020508	Minning Offence Fines	120,000.00	120,000.00	-	-	0.0%	120,000.00
12020509	Sanitation Offences Fines	200,000.00	200,000.00	-	116,800.00	58.4%	83,200.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	2,000,000.00	2,000,000.00	400.00	600.00	0.0%	1,999,400.00
12020513	Obstruction Fines	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020520	Contravention Fines	25,950,000.00	25,950,000.00	-	500,000.00	1.9%	25,450,000.00
12020531	Forest Offences Fines	700,000.00	700,000.00	25,000.00	113,000.00	16.1%	587,000.00
12020546	Fines from Non Compliance on Plan Approval	2,600,000.00	2,600,000.00	30,000.00	41,504,900.00	1596.3%	38,904,900.00
12020547	Fines from Unauthorized Installation	10,000,000.00	10,000,000.00	-	30,471,090.14	304.7%	20,471,090.14
120206	SALES - GENERAL	2,387,185,500.00	2,380,185,500.00	31,371,776.75	660,702,257.80	27.8%	1,719,483,242.20
12020601	Sales of Journal & Publications	40,981,000.00	99,580,000.00	997,550.00	29,199,123.23	29.3%	70,380,876.77
12020603	Sales of ID Cards	1,425,000.00	25,766,000.00	-	351,000.00	1.4%	25,415,000.00
12020604	SALES OF ID CARDS	60,000.00	7,400,000.00	4,211,380.00	9,662,430.00	130.6%	2,262,430.00
12020607	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,000,000.00	-	21,170.00	21,170.00	-	21,170.00
12020609	SALES OF IMPROVED SEEDS/CHEMICAL	10,600,000.00	6,400,000.00	159,000.00	3,804,050.00	59.4%	2,595,950.00
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	-	10,000,000.00	-	-	0.0%	10,000,000.00
12020615	SALES OF GOVT. BUILDINGS	-	871,747,000.00	-	-	0.0%	871,747,000.00
12020616	Sale of Old Newspapers	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020619	Sale of Photographs	40,000.00	40,000.00	-	-	0.0%	40,000.00
12020623	Sale of form for Housing Loan to Civil Servants	218,766,000.00	131,186,000.00	453,640.00	86,817,065.43	66.2%	44,368,934.57
12020629	Sales of Scraps and Others	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020654	Sale of Application Forms for Casino Licences	-	5,000,000.00	-	-	0.0%	5,000,000.00
12020662	Sales of Enugu State Law Books	1,600,000.00	1,600,000.00	120,050.00	1,097,925.00	68.6%	502,075.00
12020665	Sale of Forest Produce	1,000,000.00	-	20,000.00	40,000.00	-	40,000.00
12020671	Veterinary Sales of Meat	100,000.00	-	9,000.00	82,350.00	-	82,350.00
12020683	Sale of Motor Tickets	60,000,000.00	60,000,000.00	1,447,350.00	6,584,580.00	11.0%	53,415,420.00
12020688	Sale of Livestock Products	-	1,500,000.00	-	-	0.0%	1,500,000.00
12020691	Sale of Agric Chemicals/Product	-	100,000.00	-	-	0.0%	100,000.00
12020692	Sales of Boarded Vehicles	10,000,000.00	-	436,982.00	1,215,402.00	-	1,215,402.00
12020694	Sale of Motor Plates	210,000,000.00	210,000,000.00	1,517,500.00	196,932,830.00	93.8%	13,067,170.00
12020699	Others Sales	1,824,513,500.00	946,766,500.00	21,978,154.75	324,894,332.14	34.3%	621,872,167.86
120207	EARNINGS -GENERAL	580,905,000.00	551,905,000.00	86,059,383.19	194,632,791.14	35.3%	357,272,208.86
12020701	Earnings from Consultancy Services	1,550,000.00	1,550,000.00	-	-	0.0%	1,550,000.00
12020703	Earnings from Hire of Plants and Equipment	68,752,000.00	51,350,000.00	40,000.00	820,001.01	1.6%	50,529,998.99
12020704	Earnings from the Use of Govt. Vehicle	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020705	Earnings from the Use of Govt. Halls	8,415,000.00	29,000,000.00	350,500.00	601,500.00	2.1%	28,398,500.00
12020707	Earnings from Government House Clinic	77,300,000.00	41,300,000.00	6,374,125.00	14,726,094.10	35.7%	26,573,905.90

Code	Economic	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
12020710	Earnings from Guest Houses	550,000.00	71,000,000.00	-	-	0.0%	71,000,000.00
12020711	Earnings from Commercial Activities	194,370,000.00	168,770,000.00	35,509,000.00	104,221,112.91	61.8%	64,548,887.09
12020713	Printing Earnings Machine Impression	25,000,000.00	-	-	80,500.00	-	80,500.00
12020714	Hire of Films	1,000,000.00	-	-	-	-	-
12020715	Hire of Public Address System	500,000.00	350,000.00	-	-	0.0%	350,000.00
12020717	Earnings from Video Coverage	1,500,000.00	-	-	-	-	-
12020719	Earnings from Welfare Bus Service to Civil Service	5,000,000.00	-	1,558,280.00	7,908,420.00	-	7,908,420.00
12020773	Hire of Open Space	-	550,000.00	-	-	0.0%	550,000.00
12020778	Earnings from Hall Hire	-	4,665,000.00	-	-	0.0%	4,665,000.00
12020779	Earnings from Liaison Office Abuja Guest House	31,000,000.00	-	40,000,000.00	53,324,671.43	-	53,324,671.43
12020780	Earnings from Liaison Office Lagos Guest House	40,000,000.00	-	-	1.00	-	1.00
12020788	Earnings from Cards and Lucky Games (Lottery)	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020789	Earnings from Cultural Festival	-	1,500,000.00	-	-	0.0%	1,500,000.00
12020790	Earnings from State Cultural Troupes	1,500,000.00	-	670,000.00	1,670,000.00	-	1,670,000.00
12020791	Earnings from Polo Park	2,400,000.00	2,400,000.00	-	205,000.00	8.5%	2,195,000.00
12020799	Other Earnings	120,168,000.00	177,570,000.00	1,557,478.19	11,075,490.69	6.2%	166,494,509.31
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	58,334,000.00	58,156,000.00	2,531,400.00	21,865,572.72	37.6%	36,290,427.28
12020801	Rent on Govt. Quarters	4,440,000.00	4,590,000.00	-	-	0.0%	4,590,000.00
12020803	Rent on Govt. Buildings	53,644,000.00	53,566,000.00	2,306,000.00	21,532,172.72	40.2%	32,033,827.28
12020806	Rent on Senior Staff Quarters	150,000.00	-	225,400.00	333,400.00	-	333,400.00
12020822	Rent on Canteens	100,000.00	-	-	-	-	-
120209	RENT ON LAND & OTHERS - GENERAL	1,447,660,000.00	1,447,738,000.00	85,876,431.04	695,278,591.78	48.0%	752,459,408.22
12020903	Rents & Premium on the Allocation of Land	610,000,000.00	610,000,000.00	41,213,945.00	358,100,587.97	58.7%	251,899,412.03
12020906	Rent on Government Properties	-	78,000.00	-	-	0.0%	78,000.00
12020907	Current (Ground Rent)	777,460,000.00	777,460,000.00	44,484,192.62	333,381,489.59	42.9%	444,078,510.41
12020908	Arrears (Ground Rent)	60,000,000.00	60,000,000.00	178,293.42	3,536,288.22	5.9%	56,463,711.78
12020909	Penalties (Ground Rent)	200,000.00	200,000.00	-	260,226.00	130.1%	60,226.00
120210	REPAYMENTS - GENERAL	2,500,400,000.00	2,536,400,000.00	160,639,035.07	2,920,019,007.03	115.1%	383,619,007.03
12021005	Refunds	400,000.00	400,000.00	-	50,000.00	12.5%	350,000.00
12021014	Recovery from back duty assessment	2,500,000,000.00	2,536,000,000.00	160,589,035.07	2,919,969,007.03	115.1%	383,969,007.03
120211	INVESTMENT INCOME	101,490,000.00	101,490,000.00	-	-	0.0%	101,490,000.00
12021101	Operating Surplus	40,000.00	40,000.00	-	-	0.0%	40,000.00
12021102	Dividend Received	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12021103	Other Investment Income	51,450,000.00	51,450,000.00	-	-	0.0%	51,450,000.00
120212	INTEREST EARNED	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12021201	Interest on Bank Deposit	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
120213	RE-IMBURSEMENT GENERAL	-	-	298,665,426.39	299,732,738.98	-	299,732,738.98
12021302	AUDIT FEES	-	-	298,665,426.39	299,732,738.98	-	299,732,738.98
13	AID AND GRANTS	20,540,000,000.00	20,540,000,000.00	2,097,976,650.00	2,097,976,650.00	10.2%	18,442,023,350.00
1301	AID	7,400,000,000.00	9,940,000,000.00	-	-	0.0%	9,940,000,000.00
130101	DOMESTIC AIDS	7,400,000,000.00	9,940,000,000.00	-	-	0.0%	9,940,000,000.00
13010102	CAPITAL DOMESTIC AIDS	7,400,000,000.00	9,940,000,000.00	-	-	0.0%	9,940,000,000.00
1302	Grants	13,140,000,000.00	10,600,000,000.00	2,097,976,650.00	2,097,976,650.00	19.8%	8,502,023,350.00
130203	DOMESTIC GRANTS	13,140,000,000.00	10,600,000,000.00	2,097,976,650.00	2,097,976,650.00	19.8%	8,502,023,350.00
13020302	CAPITAL DOMESTIC GRANTS	13,140,000,000.00	10,600,000,000.00	2,097,976,650.00	2,097,976,650.00	19.8%	8,502,023,350.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	39,225,758,500.00	39,225,758,500.00	-	66,511,764.47	0.2%	39,159,246,735.53
1403	LOANS/ BORROWINGS RECEIPT	36,725,758,500.00	36,725,758,500.00	-	66,511,764.47	0.2%	36,659,246,735.53
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	24,112,258,500.00	26,012,258,500.00	-	-	0.0%	26,012,258,500.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	24,112,258,500.00	22,512,258,500.00	-	-	0.0%	22,512,258,500.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	-	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	12,613,500,000.00	10,713,500,000.00	-	66,511,764.47	0.6%	10,646,988,235.53
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	6,673,500,000.00	-	-	66,511,764.47	-	66,511,764.47
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5,940,000,000.00	10,713,500,000.00	-	-	0.0%	10,713,500,000.00
1407	EXTRA ORDINARY ITEMS	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
140701	EXTRA ORDINARY ITEMS	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
14070102	UNSPECIFIED REVENUE	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Expenditure	169,845,758,500.00	169,845,758,500.00	19,910,958,382.80	76,216,211,079.49	44.9%	93,629,547,420.51
01000000000	Administration Sector	38,004,556,300.00	40,902,356,300.00	4,321,478,619.93	19,637,858,284.05	48.0%	21,264,498,015.95
01110000000	Governor's Office	20,174,058,482.00	21,611,958,482.00	323,527,762.49	6,870,046,762.52	31.8%	14,741,911,719.48
011100100100	Office of the Executive Governor	18,833,072,420.00	20,273,572,420.00	235,301,111.74	6,668,275,824.85	32.9%	13,605,296,595.15
011100100200	Office of the Deputy Governor	337,986,062.00	337,986,062.00	82,417,282.75	174,333,019.65	51.6%	163,653,042.35
011100300100	Boundary Adjustment Commission	6,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
011100800100	Enugu State Emergency Management Agency	253,000,000.00	253,000,000.00	900,174.00	5,059,998.27	2.0%	247,940,001.73
011100900100	Council for Privatization and Commercialization	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	14,800,000.00	14,800,000.00	-	-	0.0%	14,800,000.00
011101600100	Enugu State Economic Development Department	4,350,000.00	4,350,000.00	-	-	0.0%	4,350,000.00
011101800100	Enugu State Social Investment Agency	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	186,400,000.00	183,800,000.00	1,564,108.00	11,473,691.94	6.2%	172,326,308.06
011110100100	Project Development and Implementation Dept.	497,300,000.00	497,300,000.00	2,225,086.00	8,619,227.81	1.7%	488,680,772.19
011118400100	Volunteer Service Agency	5,250,000.00	5,250,000.00	1,120,000.00	2,285,000.00	43.5%	2,965,000.00
01610000000	Office of the Secretary to the State Government	3,511,910,893.00	3,547,410,893.00	839,872,606.94	2,492,941,871.48	70.3%	1,054,469,021.52
016100100100	Office of the Secretary to the State Government	3,241,020,360.00	3,316,520,360.00	811,666,044.27	2,371,431,581.33	71.5%	945,088,778.67
016100200100	Economic Affairs and Parastatals	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
016102100100	Enugu State Liaison Office, Lagos	47,156,755.00	47,156,755.00	10,155,476.91	42,402,847.46	89.9%	4,753,907.54
016102100200	Enugu State Liaison Office, Abuja	68,223,778.00	68,223,778.00	18,051,085.76	79,107,442.69	116.0%	-
016103700100	Muslim Pilgrims Board	40,100,000.00	20,100,000.00	-	-	0.0%	20,100,000.00
016103800100	Christian Pilgrims Board	77,350,000.00	57,350,000.00	-	-	0.0%	57,350,000.00
016105200100	Performance Improvement Bureau (PIB)/SERVICOM	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
016105200200	State Focal Office World Bank Development Partner	15,460,000.00	15,460,000.00	-	-	0.0%	15,460,000.00
01200000000	Enugu State House of Assembly (The Legislature)	2,601,731,195.00	2,978,881,000.00	237,016,266.17	1,471,628,981.59	49.4%	1,507,252,018.41
012001001000	Enugu State House of Assembly (The Legislature)	2,601,731,195.00	2,978,881,000.00	237,016,266.17	1,471,628,981.59	49.4%	1,507,252,018.41
01230000000	Ministry of Information	1,692,489,269.00	1,685,489,269.00	159,938,837.55	407,670,384.01	24.2%	1,277,818,884.99
012300100100	Ministry of Information	562,380,759.00	555,380,759.00	28,161,018.85	113,710,415.40	20.5%	441,670,343.60
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	483,666,378.00	483,666,378.00	114,899,565.02	215,427,194.05	44.5%	268,239,183.95
012301300100	Government Printing and Stationery Dept. (Govt. Press)	425,071,642.00	425,071,642.00	7,565,529.21	33,058,920.96	7.8%	392,012,721.04
012305500100	Enugu State Printing and Publishing Company (Daily Star)	221,370,490.00	221,370,490.00	9,312,724.47	45,473,853.60	20.5%	175,896,636.40
01250000000	Office of the Head of State Civil Service	8,287,036,200.00	8,291,036,200.00	2,298,951,128.21	7,512,403,034.18	90.6%	778,633,165.82
012500100100	Office of the Head of State Civil Service	8,265,831,200.00	8,269,831,200.00	2,298,050,782.25	7,510,802,983.72	90.8%	759,028,216.28
012500500100	Establishment, Pension and Training	13,575,000.00	13,575,000.00	900,345.96	1,600,050.46	11.8%	11,974,949.54
012500500200	Public Service Department	7,630,000.00	7,630,000.00	-	-	0.0%	7,630,000.00
01400000000	Office of the State Auditor General	127,299,727.00	230,299,727.00	26,196,376.65	65,341,197.74	28.4%	164,958,529.26
014000100100	Office of the State Auditor General	127,299,727.00	230,299,727.00	26,196,376.65	65,341,197.74	28.4%	164,958,529.26
01410000000	Office of the Auditor General for Local Government	86,059,061.00	186,059,061.00	15,012,957.12	37,817,069.25	20.3%	148,241,991.75
014100100100	Office of the Auditor General for Local Government	86,059,061.00	186,059,061.00	15,012,957.12	37,817,069.25	20.3%	148,241,991.75
01470000000	Civil Service Commission (CSC)	114,404,568.00	182,804,568.00	32,332,567.72	103,563,946.46	56.7%	79,240,621.54
014700100100	Civil Service Commission	114,404,568.00	182,804,568.00	32,332,567.72	103,563,946.46	56.7%	79,240,621.54
01490000000	Local Government Service Commission	39,703,938.00	198,554,133.00	5,250,215.94	20,001,694.13	10.1%	178,552,438.87
014900100100	Local Government Service Commission	39,703,938.00	198,554,133.00	5,250,215.94	20,001,694.13	10.1%	178,552,438.87
01480000000	Enugu State Independent Electoral Commission	374,169,024.00	944,169,024.00	48,600,911.15	182,282,717.75	19.3%	761,886,306.25
014800100100	Enugu State Independent Electoral Commission	374,169,024.00	944,169,024.00	48,600,911.15	182,282,717.75	19.3%	761,886,306.25
01630000000	Ministry of Inter Ministerial Affairs	755,762,579.00	755,762,579.00	322,217,772.38	331,842,465.44	43.9%	423,920,113.56
016300100100	Ministry of Inter Ministerial Affairs	755,762,579.00	755,762,579.00	322,217,772.38	331,842,465.44	43.9%	423,920,113.56
01660000000	Ministry of Human Capital Development and Poverty Reduction	184,836,552.00	234,836,552.00	7,563,403.88	124,754,344.95	53.1%	110,082,207.05
016600100100	Ministry of Human Capital Development and Poverty Reduction	184,836,552.00	234,836,552.00	7,563,403.88	124,754,344.95	53.1%	110,082,207.05
01670000000	Ministry of Special Duties & Intergovernmental Affairs	55,094,812.00	55,094,812.00	4,997,813.73	17,563,814.55	31.9%	37,530,997.45
016700100100	Ministry of Special Duties & Intergovernmental Affairs	55,094,812.00	55,094,812.00	4,997,813.73	17,563,814.55	31.9%	37,530,997.45

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
02000000000	Economic Sector	74,169,968,381.00	72,846,468,381.00	7,678,384,941.03	25,419,348,811.04	34.9%	47,427,119,569.96
02150000000	Ministry of Agriculture and Natural Resources	3,003,249,290.00	3,003,249,290.00	107,760,066.58	442,395,000.93	14.7%	2,560,854,289.07
021500100100	Ministry of Agriculture and Natural Resources	2,509,199,290.00	2,509,199,290.00	106,559,044.58	440,295,173.98	17.5%	2,068,904,116.02
021502600100	Veterinary School, Achi	3,900,000.00	3,900,000.00	1,201,022.00	1,701,022.00	43.6%	2,198,978.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	453,750,000.00	453,750,000.00	-	398,804.95	0.1%	453,351,195.05
021510400100	Fertilizer Procurement and Distribution Company Ltd	36,400,000.00	36,400,000.00	-	-	0.0%	36,400,000.00
02200000000	Ministry of Finance and Economic Development	8,328,660,844.00	8,348,660,844.00	2,089,373,730.40	5,777,016,308.87	69.2%	2,571,644,535.13
022000100100	Ministry of Finance and Economic Development	6,312,280,612.00	6,292,280,612.00	1,923,471,551.76	4,748,752,279.13	75.5%	1,543,528,332.87
022000700100	Office of the State Accountant- General	1,063,640,000.00	1,103,640,000.00	40,373,086.43	372,469,890.88	33.7%	731,170,109.12
022000800100	Board of Internal Revenue	909,049,896.00	909,049,896.00	120,330,336.08	632,298,222.88	69.6%	276,751,673.12
022001200100	Enugu State Gaming Commission	43,690,336.00	43,690,336.00	5,198,756.13	23,495,915.98	53.8%	20,194,420.02
02220000000	Ministry of Commerce and Industry	2,174,426,590.00	2,176,926,590.00	49,251,453.14	292,134,110.16	13.4%	1,884,792,479.84
022200100100	Ministry of Commerce and Industry	979,406,590.00	979,406,590.00	37,089,332.21	178,957,465.73	18.3%	800,449,124.27
022201700100	Enugu State Investment Development Authority	59,920,000.00	62,420,000.00	605,923.80	7,011,288.92	11.2%	55,408,711.08
022201800100	Small and Medium Scale Enterprises Promotion	1,123,500,000.00	1,123,500,000.00	11,556,197.13	105,165,355.51	9.4%	1,018,334,644.49
022201900100	Enugu Marketing Company	11,600,000.00	11,600,000.00	-	1,000,000.00	8.6%	10,600,000.00
02270000000	Ministry of Labour and Productivity	86,981,689.00	86,981,689.00	13,748,245.04	28,812,925.05	33.1%	58,168,763.95
022700100100	Ministry of Labour and Productivity	86,981,689.00	86,981,689.00	13,748,245.04	28,812,925.05	33.1%	58,168,763.95
02280000000	Ministry of Science and Technology	389,096,355.00	389,096,355.00	10,197,946.31	79,576,262.82	20.5%	309,520,092.18
022800100100	Ministry of Science and Technology	389,096,355.00	389,096,355.00	10,197,946.31	79,576,262.82	20.5%	309,520,092.18
02290000000	Ministry of Transport	1,006,431,598.00	1,006,431,598.00	90,492,005.39	280,097,751.84	27.8%	726,333,846.16
022900100100	Ministry of Transport	608,063,870.00	608,063,870.00	52,775,427.04	132,340,129.83	21.8%	475,723,740.17
022905300100	Enugu State Transport Company ENTRACO	155,476,413.00	155,476,413.00	-	13,520,681.51	8.7%	141,955,731.49
022905300200	Coal City Transport Services	242,891,315.00	242,891,315.00	37,716,578.35	134,236,940.50	55.3%	108,654,374.50
02340000000	Ministry of Works and Infrastructure	43,825,255,327.00	42,431,255,327.00	4,366,285,166.64	15,350,806,427.94	36.2%	27,080,448,899.06
023400100100	Ministry of Works and Infrastructure	42,999,945,327.00	41,605,945,327.00	4,366,285,166.64	15,350,806,427.94	36.2%	26,255,138,899.06
023410200100	Rural Access Mobility Project (RAMP)	825,310,000.00	825,310,000.00	-	-	0.0%	825,310,000.00
02360000000	Ministry of Culture and Tourism	1,141,251,482.00	1,147,251,482.00	23,276,881.55	230,190,587.51	20.1%	917,060,894.49
023600100100	Ministry of Culture and Tourism	562,194,182.00	562,194,182.00	19,998,952.55	70,421,706.51	12.5%	491,772,475.49
023600400100	Council for Arts and Culture	57,748,002.00	63,748,002.00	3,277,929.00	15,915,002.00	25.0%	47,833,000.00
023605200100	Tourism Board	52,709,298.00	52,709,298.00	-	8,853,879.00	16.8%	43,855,419.00
023605200200	Nike Lake Resort Hotel	468,600,000.00	468,600,000.00	-	135,000,000.00	28.8%	333,600,000.00
02380000000	State Economic Planning Commission	715,817,673.00	715,817,673.00	22,347,839.31	89,672,549.72	12.5%	626,145,123.28
023800100100	State Economic Planning Commission	522,201,173.00	522,201,173.00	8,310,863.51	47,759,723.32	9.1%	474,441,449.68
023800400100	State Bureau of Statistics	193,616,500.00	193,616,500.00	14,036,975.80	41,912,826.40	21.6%	151,703,673.60
02520000000	Ministry of Water Resources	6,868,746,364.00	6,921,746,364.00	559,472,709.81	1,673,249,158.80	24.2%	5,248,497,205.20
025200100100	Ministry of Water Resources	2,055,276,012.00	2,058,276,012.00	307,121,451.01	706,857,151.74	34.3%	1,351,418,860.26
025210200100	Enugu State Water Corporation	4,079,163,370.00	4,129,163,370.00	252,351,258.80	954,498,303.87	23.1%	3,174,665,066.13
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	658,506,982.00	658,506,982.00	-	7,223,703.19	1.1%	651,283,278.81
025210400100	Small Town Water and Sanitation Agency	75,800,000.00	75,800,000.00	-	4,670,000.00	6.2%	71,130,000.00
02530000000	Ministry of Housing	1,228,994,807.00	1,228,994,807.00	7,426,452.56	38,194,216.10	3.1%	1,190,800,590.90
025300100100	Ministry of Housing	428,994,807.00	428,994,807.00	7,426,452.56	38,194,216.10	8.9%	390,800,590.90
025301000100	Enugu State Housing Development Corporation	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
02540000000	Ministry of Rural Development	4,282,388,014.00	4,237,388,014.00	162,372,990.68	633,971,824.98	15.0%	3,603,416,189.02
025400100100	Ministry of Rural Development	668,339,654.00	668,339,654.00	35,770,625.25	151,328,190.67	22.6%	517,011,463.33
025400100200	Community Development Council	255,143,000.00	245,593,000.00	-	659,490.00	0.3%	244,933,510.00
025400700100	Fire Service Department	778,700,000.00	733,700,000.00	23,142,307.56	98,414,936.09	13.4%	635,285,063.91
025410200100	Community and Social Development Agency	100,000,000.00	109,550,000.00	-	-	0.0%	109,550,000.00
025410300100	Rural Electrification Board (REB)	2,480,205,360.00	2,480,205,360.00	103,460,057.87	383,569,208.22	15.5%	2,096,636,151.78
02600000000	Ministry of Lands and Urban Development	903,239,834.00	903,239,834.00	121,573,873.05	338,513,376.21	37.5%	564,726,457.79
026000100100	Ministry of Lands and Urban Development	903,239,834.00	903,239,834.00	121,573,873.05	338,513,376.21	37.5%	564,726,457.79
02640000000	Ministry of Budget and Planning	215,428,514.00	249,428,514.00	54,805,580.57	164,718,310.11	66.0%	84,710,203.89
026400100100	Ministry of Budget and Planning	215,428,514.00	249,428,514.00	54,805,580.57	164,718,310.11	66.0%	84,710,203.89
03000000000	Law and Justice Sector	5,205,933,559.00	5,222,933,559.00	939,114,356.80	2,581,511,969.41	49.4%	2,641,421,589.59
03180000000	The State Judiciary	3,833,966,853.00	3,833,966,853.00	792,087,451.15	1,915,036,236.60	49.9%	1,918,930,616.40
031800100100	Judicial Service Commission	774,087,989.00	774,087,989.00	105,732,907.25	105,732,907.25	13.7%	668,355,081.75
031805100100	Enugu State High Court	2,003,819,363.00	2,003,819,363.00	577,824,814.96	1,220,894,860.18	60.9%	782,924,502.82
031805200100	Customary Court of Appeal	1,056,059,501.00	1,056,059,501.00	144,200,743.62	588,408,469.17	55.7%	467,651,031.83
03260000000	Ministry of Justice	1,371,966,706.00	1,388,966,706.00	147,026,905.65	666,475,732.81	48.0%	722,490,973.19
032600100100	Ministry of Justice	1,157,586,706.00	1,174,586,706.00	135,916,891.81	647,463,075.51	55.1%	527,123,630.49
032600300100	Legal Aids Council	4,900,000.00	4,900,000.00	-	420,000.00	8.6%	4,480,000.00
032600700100	Citizens' Rights and Mediation Centre	71,200,000.00	71,200,000.00	300,058.00	2,399,444.00	3.4%	68,800,556.00
032601200100	Administrator-General/Public Trustees	14,210,000.00	14,210,000.00	-	-	0.0%	14,210,000.00
032601300100	Enugu State Justice Reform Team	124,070,000.00	124,070,000.00	10,809,955.84	16,193,213.30	13.1%	107,876,786.70

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
04000000000	Regional	1,610,910,108.00	1,610,910,108.00	52,025,302.19	413,863,708.15	25.7%	1,197,046,399.85
04650000000	Ministry of Capital Territory Development	1,610,910,108.00	1,610,910,108.00	52,025,302.19	413,863,708.15	25.7%	1,197,046,399.85
046500100100	Enugu Capital Territory Development Authority	1,610,910,108.00	1,610,910,108.00	52,025,302.19	413,863,708.15	25.7%	1,197,046,399.85
05000000000	Social Sector	50,854,390,152.00	49,263,090,152.00	6,919,955,162.85	28,163,628,306.84	57.2%	21,099,461,845.16
05130000000	Ministry of Youth and Sport	1,711,728,242.00	1,936,728,242.00	475,746,723.56	1,367,670,794.31	70.6%	569,057,447.69
051300100100	Ministry of Youth and Sport	1,221,951,510.00	1,126,951,510.00	143,781,762.14	632,856,608.02	56.2%	494,094,901.98
051300200100	Rangers Management Corporation	429,496,732.00	429,496,732.00	253,417,346.70	445,319,036.67	103.7%	15,822,304.67
051305600100	National Youth Service Corp (NYSC)	55,930,000.00	375,930,000.00	78,547,614.72	289,495,149.62	77.0%	86,434,850.38
051305700100	Games Village Awgu	4,350,000.00	4,350,000.00	-	-	0.0%	4,350,000.00
05140000000	Ministry of Gender Affairs and Social Development	242,476,343.00	251,476,343.00	99,213,972.28	234,509,758.40	93.3%	16,966,584.60
051400100100	Ministry of Gender Affairs and Social Development	198,826,343.00	207,826,343.00	90,493,972.28	225,789,758.40	108.6%	-
051400200100	Vocational and Rehabilitation Centre, Emene	9,400,000.00	9,400,000.00	3,600,000.00	3,600,000.00	38.3%	5,800,000.00
051405500100	Remand Home	5,300,000.00	5,300,000.00	1,800,000.00	1,800,000.00	34.0%	3,500,000.00
051405600100	Family Support Programme Center	10,950,000.00	10,950,000.00	1,450,000.00	1,450,000.00	13.2%	9,500,000.00
051405700100	Skills Acquisition Center, Uwani	8,500,000.00	8,500,000.00	650,000.00	650,000.00	7.6%	7,850,000.00
051405900100	Social Welfare centre, Emene	9,500,000.00	9,500,000.00	1,220,000.00	1,220,000.00	12.8%	8,280,000.00
05170000000	Ministry of Education	29,374,881,740.00	27,416,081,740.00	4,210,350,267.56	17,972,540,036.90	65.6%	9,443,541,703.10
051700100100	Ministry of Education	834,192,810.00	834,192,810.00	42,905,527.67	169,104,865.52	20.3%	665,087,944.48
051700300100	Enugu State Universal Basic Education Board	8,216,901,710.00	6,463,101,710.00	161,841,491.14	540,843,067.13	8.4%	5,922,258,642.87
051700800100	Enugu State Library Board	37,495,760.00	37,495,760.00	16,866,614.54	36,921,501.45	98.5%	574,258.55
051700900100	Examinations Development Centre	79,374,695.00	79,374,695.00	195,676,908.63	219,943,751.12	277.1%	-
051701000100	Agency for Mass Literacy	40,525,000.00	40,525,000.00	797,700.00	1,035,516.00	2.6%	39,489,484.00
051701000200	Special Education Centre, Oji-River	14,000,000.00	14,000,000.00	483,063.80	3,512,745.37	25.1%	10,487,254.63
051701000300	Special Education Centre, Ogbete	14,300,000.00	14,300,000.00	5,600,000.00	5,600,000.00	39.2%	8,700,000.00
051701800100	Enugu State Polytechnic Iwollo	1,819,070,881.00	1,809,070,881.00	93,657,178.85	473,025,824.54	26.1%	1,336,045,056.46
051701900100	Enugu State College of Education (Technical)	639,817,339.00	689,817,339.00	4,178,193.65	488,511,685.96	70.8%	201,305,653.04
051702600200	Enugu State University of Science and Technology (ESUT)	2,154,180,000.00	2,154,180,000.00	-	1,435,567,535.50	66.6%	718,612,464.50
051702100200	ESUT College of Medicine (Teaching Hospital)	52,000,000.00	-	-	40,630,544.39	-	40,630,544.39
051703100100	Institute of Management and Technology (IMT)	1,965,456,000.00	1,925,456,000.00	758,272,844.48	2,814,080,039.11	146.2%	-
051705100100	Post-Primary Schools Management Board (PPSMB)	11,026,523,303.00	11,026,523,303.00	2,579,275,567.55	10,363,782,588.04	94.0%	662,740,714.96
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,765,344,242.00	1,765,344,242.00	308,631,021.11	1,181,028,319.54	66.9%	584,315,922.46
051705600100	Enugu State Scholarship and Education Loans Board	715,700,000.00	562,700,000.00	22,766,903.21	198,952,053.23	35.4%	363,747,946.77
05210000000	Ministry of Health	15,081,767,672.00	15,218,267,672.00	2,020,565,047.17	7,990,351,839.42	52.5%	7,227,915,832.58
052100100100	Ministry of Health	3,957,351,965.00	4,051,851,965.00	246,895,848.87	1,165,746,829.18	28.8%	2,886,105,135.82
052100300100	Enugu State Primary Health Care Development Agency	1,639,900,000.00	1,579,900,000.00	50,860,734.25	102,070,172.14	6.5%	1,477,829,827.86
052100200100	Enugu State Agency for Universal Health Coverage	127,090,000.00	127,090,000.00	-	-	0.0%	127,090,000.00
052102600200	ESUT Teaching Hospital ParkLane, Enugu	6,019,830,609.00	6,071,830,609.00	1,190,486,321.85	4,628,047,571.03	76.2%	1,443,783,037.97
052110200200	Enugu State Hospitals Management Board (SHB)	3,033,595,098.00	3,083,595,098.00	532,322,142.20	2,084,820,667.07	67.6%	998,774,430.93
052110270100	Enugu State College of Health Technology, Oji River	135,000,000.00	304,000,000.00	-	4,000,000.00	1.3%	300,000,000.00
052110270200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	169,000,000.00	-	-	5,666,600.00	-	5,666,600.00
05350000000	Ministry of Environment and Mineral Resources	3,904,559,408.00	3,901,559,408.00	100,879,014.42	412,982,634.22	10.6%	3,488,576,773.78
053500100100	Ministry of Environment and Mineral Resources	824,652,409.00	821,652,409.00	86,273,318.27	210,130,347.93	25.6%	611,522,061.07
053500100200	Nigeria Erosion and Watershed Management Project (NEWMAP)	2,633,500,000.00	2,633,500,000.00	-	-	0.0%	2,633,500,000.00
053500900100	Forestry Commission	96,285,029.00	96,285,029.00	8,546,638.65	33,045,838.32	34.3%	63,239,190.68
053505300100	Enugu State Waste Management Authority (ESWAMA)	336,821,970.00	336,821,970.00	5,674,049.50	165,790,449.50	49.2%	171,031,520.50
053505300200	Enugu State Structures for Signage and Advertisement Agency	13,300,000.00	13,300,000.00	385,008.00	4,015,998.47	30.2%	9,284,001.53
05510000000	Ministry of Local Government	376,932,620.00	376,932,620.00	7,681,494.82	154,464,087.22	41.0%	222,468,532.78
055100100100	Ministry of Local Government	62,232,620.00	62,232,620.00	7,681,494.82	29,464,087.22	47.3%	32,768,532.78
055100500100	Local Government Pension Board	314,700,000.00	314,700,000.00	-	125,000,000.00	39.7%	189,700,000.00
05620000000	Ministry of Chieftaincy Matters	162,044,127.00	162,044,127.00	5,518,643.04	31,109,156.37	19.2%	130,934,970.63
056200100100	Ministry of Chieftaincy Matters	162,044,127.00	162,044,127.00	5,518,643.04	31,109,156.37	19.2%	130,934,970.63

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	38,101,660,000.00	38,107,660,000.00	9,298,686,721.83	36,627,130,679.88	96.1%	1,480,529,320.12
01000000000	Administration Sector	9,763,069,900.00	9,763,069,900.00	2,548,782,755.15	8,396,994,503.29	86.0%	1,366,075,396.71
01100000000	Governor's Office	258,108,482.00	258,108,482.00	52,900,813.49	217,480,151.38	84.3%	40,628,330.62
011100100100	Office of the Executive Governor	236,572,420.00	236,572,420.00	48,276,081.74	199,837,231.85	84.5%	36,735,188.15
011100100200	Office of the Deputy Governor	21,536,062.00	21,536,062.00	4,624,731.75	17,642,919.53	81.9%	3,893,142.47
01610000000	Office of the Secretary to the State Government	386,100,893.00	386,100,893.00	87,150,177.02	192,927,670.03	50.0%	193,173,222.97
016100100100	Office of the Secretary to the State Government	337,820,360.00	337,820,360.00	72,276,083.62	133,453,973.68	39.5%	204,366,386.32
016102100100	Enugu State Liaison Office, Lagos	23,406,755.00	23,406,755.00	8,586,917.04	33,327,979.57	142.4%	- 9,921,224.57
016102100200	Enugu State Liaison Office, Abuja	24,873,778.00	24,873,778.00	6,287,176.36	26,145,716.78	105.1%	- 1,271,938.78
01120000000	Enugu State House of Assembly (The Legislature)	158,850,195.00	-	63,840,743.27	253,790,799.84	-	253,790,799.84
011200100100	Enugu State House of Assembly (The Legislature)	158,850,195.00	-	63,840,743.27	253,790,799.84	-	253,790,799.84
01230000000	Ministry of Information	378,433,869.00	378,433,869.00	69,009,213.19	219,127,834.59	57.9%	159,306,034.41
012300100100	Ministry of Information	169,113,759.00	169,113,759.00	24,872,013.85	104,687,042.95	61.9%	64,426,716.05
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	103,484,978.00	103,484,978.00	30,957,629.32	62,396,393.36	60.3%	41,088,584.64
012301300100	Government Printing and Stationery Dept. (Govt. Press)	61,971,642.00	61,971,642.00	6,589,785.21	31,340,032.96	50.6%	30,631,609.04
012305500100	Enugu State Printing and Publishing Company (Daily Star)	43,863,490.00	43,863,490.00	6,589,784.81	20,704,365.32	47.2%	23,159,124.68
01250000000	Office of the Head of State Civil Service	8,088,231,200.00	8,088,231,200.00	2,206,670,752.92	7,230,275,033.20	89.4%	857,956,166.80
012500100100	Office of the Head of State Civil Service	8,088,231,200.00	8,088,231,200.00	2,206,670,752.92	7,230,275,033.20	89.4%	857,956,166.80
01400000000	Office of the State Auditor General	61,349,727.00	61,349,727.00	10,797,113.65	43,442,331.54	70.8%	17,907,395.46
014000100100	Office of the State Auditor General	61,349,727.00	61,349,727.00	10,797,113.65	43,442,331.54	70.8%	17,907,395.46
01410000000	Office of the Auditor General for Local Government	67,509,061.00	67,509,061.00	6,348,081.01	25,717,899.66	38.1%	41,791,161.34
014100100100	Office of the Auditor General for Local Government	67,509,061.00	67,509,061.00	6,348,081.01	25,717,899.66	38.1%	41,791,161.34
01470000000	Civil Service Commission (CSC)	49,104,568.00	49,104,568.00	13,855,365.72	61,985,822.46	126.2%	- 12,881,254.46
014700100100	Civil Service Commission	49,104,568.00	49,104,568.00	13,855,365.72	61,985,822.46	126.2%	- 12,881,254.46
01490000000	Local Government Service Commission	17,253,938.00	176,104,133.00	5,250,215.94	20,001,694.13	11.4%	156,102,438.87
014900100100	Local Government Service Commission	17,253,938.00	176,104,133.00	5,250,215.94	20,001,694.13	11.4%	156,102,438.87
01480000000	Enugu State Independent Electoral Commission	240,019,024.00	240,019,024.00	18,749,780.65	77,201,041.53	32.2%	162,817,982.47
014800100100	Enugu State Independent Electoral Commission	240,019,024.00	240,019,024.00	18,749,780.65	77,201,041.53	32.2%	162,817,982.47
01630000000	Ministry of Inter Ministerial Affairs	17,562,579.00	17,562,579.00	3,571,641.93	13,196,334.99	75.1%	4,366,244.01
016300100100	Ministry of Inter Ministerial Affairs	17,562,579.00	17,562,579.00	3,571,641.93	13,196,334.99	75.1%	4,366,244.01
01660000000	Ministry of Human Capital Development and Poverty Reduction	27,786,552.00	27,786,552.00	6,657,063.63	27,272,548.39	98.2%	514,003.61
016600100100	Ministry of Human Capital Development and Poverty Reduction	27,786,552.00	27,786,552.00	6,657,063.63	27,272,548.39	98.2%	514,003.61
01670000000	Ministry of Special Duties & Inergovernmental Affairs	12,759,812.00	12,759,812.00	3,981,792.73	14,575,341.55	114.2%	- 1,815,529.55
016700100100	Ministry of Special Duties & Inergovernmental Affairs	12,759,812.00	12,759,812.00	3,981,792.73	14,575,341.55	114.2%	- 1,815,529.55
02000000000	Economic Sector	2,866,192,281.00	2,872,192,281.00	675,940,509.87	2,565,156,330.26	89.3%	307,035,950.74
02150000000	Ministry of Agriculture and Natural Resources	462,299,290.00	462,299,290.00	105,360,320.58	432,415,398.23	93.5%	29,883,891.77
021500100100	Ministry of Agriculture and Natural Resources	462,299,290.00	462,299,290.00	105,360,320.58	432,415,398.23	93.5%	29,883,891.77
02200000000	Ministry of Finance and Economic Development	670,768,844.00	670,768,844.00	123,751,654.43	670,658,231.52	100.0%	110,612.48
022000100100	Ministry of Finance and Economic Development	188,130,612.00	188,130,612.00	67,120,306.20	272,026,004.38	144.6%	- 83,895,392.38
022000700100	Office of the State Accountant- General	300,000,000.00	300,000,000.00	-	165,930,000.00	55.3%	134,070,000.00
022000800100	Board of Internal Revenue	159,549,896.00	159,549,896.00	51,840,733.60	212,375,589.90	133.1%	- 52,825,693.90
022001200100	Enugu State Gaming Commission	23,088,336.00	23,088,336.00	4,790,614.63	20,326,637.24	88.0%	2,761,698.76
02220000000	Ministry of Commerce and Industry	212,306,590.00	212,306,590.00	36,289,766.21	157,008,703.73	74.0%	55,297,886.27
022200100100	Ministry of Commerce and Industry	212,306,590.00	212,306,590.00	36,289,766.21	157,008,703.73	74.0%	55,297,886.27
02270000000	Ministry of Labour and Productivity	31,434,189.00	31,434,189.00	3,575,655.99	14,429,109.80	45.9%	17,005,079.20
022700100100	Ministry of Labour and Productivity	31,434,189.00	31,434,189.00	3,575,655.99	14,429,109.80	45.9%	17,005,079.20

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
02280000000	Ministry of Science and Technology	49,046,355.00	49,046,355.00	8,054,933.31	30,292,230.32	61.8%	18,754,124.68
022800100100	Ministry of Science and Technology	49,046,355.00	49,046,355.00	8,054,933.31	30,292,230.32	61.8%	18,754,124.68
02290000000	Ministry of Transport	323,982,998.00	323,982,998.00	41,218,795.84	154,647,932.97	47.7%	169,335,065.03
022900100100	Ministry of Transport	197,033,870.00	197,033,870.00	41,218,795.84	107,501,150.83	54.6%	89,532,719.17
022905300100	Enugu State Transport Company ENTRACO	20,226,413.00	20,226,413.00	-	13,520,681.51	66.8%	6,705,731.49
022905300200	Coal City Transport Services	106,722,715.00	106,722,715.00	-	33,626,100.63	31.5%	73,096,614.37
02340000000	Ministry of Works and Infrastructure	229,445,327.00	229,445,327.00	41,754,105.26	169,980,587.81	74.1%	59,464,739.19
023400100100	Ministry of Works and Infrastructure	229,445,327.00	229,445,327.00	41,754,105.26	169,980,587.81	74.1%	59,464,739.19
02360000000	Ministry of Culture and Tourism	97,251,482.00	103,251,482.00	19,880,796.73	88,251,229.19	85.5%	15,000,252.81
023600100100	Ministry of Culture and Tourism	42,644,182.00	42,644,182.00	16,800,867.73	65,952,065.19	154.7%	-
023600400100	Council for Arts and Culture	24,398,002.00	30,398,002.00	3,079,929.00	14,205,002.00	46.7%	16,193,000.00
023605200100	Tourism Board	30,209,298.00	30,209,298.00	-	8,094,162.00	26.8%	22,115,136.00
02380000000	State Economic Planning Commission	92,717,673.00	92,717,673.00	17,711,642.31	72,118,640.69	77.8%	20,599,032.31
023800100100	State Economic Planning Commission	41,451,173.00	41,451,173.00	7,902,477.51	35,431,636.76	85.5%	6,019,536.24
023800400100	State Bureau of Statistics	51,266,500.00	51,266,500.00	9,809,164.80	36,687,003.93	71.6%	14,579,496.07
02520000000	Ministry of Water Resources	264,621,364.00	264,621,364.00	108,469,123.29	202,842,968.44	76.7%	61,778,395.56
025200100100	Ministry of Water Resources	62,376,012.00	62,376,012.00	11,373,696.69	47,888,868.84	76.8%	14,487,143.16
025210200100	Enugu State Water Corporation	191,513,370.00	191,513,370.00	97,095,426.60	151,454,968.97	79.1%	40,058,401.03
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	10,731,982.00	10,731,982.00	-	3,499,130.63	32.6%	7,232,851.37
02530000000	Ministry of Housing	26,794,807.00	26,794,807.00	6,826,418.16	26,708,443.05	99.7%	86,363.95
025300100100	Ministry of Housing	26,794,807.00	26,794,807.00	6,826,418.16	26,708,443.05	99.7%	86,363.95
02540000000	Ministry of Rural Development	161,055,014.00	161,055,014.00	35,101,755.25	185,472,296.19	115.2%	- 24,417,282.19
025400100100	Ministry of Rural Development	84,999,654.00	84,999,654.00	35,101,755.25	142,485,533.77	167.6%	-
025410300100	Rural Electrification Board (REB)	76,055,360.00	76,055,360.00	-	42,986,762.42	56.5%	33,068,597.58
02600000000	Ministry of Lands and Urban Development	212,639,834.00	212,639,834.00	121,573,873.05	334,172,376.21	157.2%	- 121,532,542.21
026000100100	Ministry of Lands and Urban Development	212,639,834.00	212,639,834.00	121,573,873.05	334,172,376.21	157.2%	-
02640000000	Ministry of Budget and Planning	31,828,514.00	31,828,514.00	6,371,669.46	26,158,182.11	82.2%	5,670,331.89
026400100100	Ministry of Budget and Planning	31,828,514.00	31,828,514.00	6,371,669.46	26,158,182.11	82.2%	5,670,331.89
03000000000	Law and Justice Sector	2,336,633,559.00	2,336,633,559.00	386,727,118.14	1,721,245,626.81	73.7%	615,387,932.19
03180000000	The State Judiciary	1,625,196,853.00	1,625,196,853.00	304,551,231.42	1,276,155,536.81	78.5%	349,041,316.19
031800100100	Judicial Service Commission	12,937,989.00	12,937,989.00	1,234,198.59	5,609,213.27	43.4%	7,328,775.73
031805100100	Enugu State High Court	904,499,363.00	904,499,363.00	176,641,438.96	767,558,566.68	84.9%	136,940,796.32
031805200100	Customary Court of Appeal	707,759,501.00	707,759,501.00	126,675,593.87	502,987,756.86	71.1%	204,771,744.14
03260000000	Ministry of Justice	711,436,706.00	711,436,706.00	82,175,886.72	445,090,090.00	62.6%	266,346,616.00
032600100100	Ministry of Justice	711,436,706.00	711,436,706.00	82,175,886.72	445,090,090.00	62.6%	266,346,616.00
04000000000	Regional	66,590,108.00	66,590,108.00	14,389,032.44	48,709,967.43	73.1%	17,880,140.57
04650000000	Ministry of Capital Territory Development	66,590,108.00	66,590,108.00	14,389,032.44	48,709,967.43	73.1%	17,880,140.57
046500100100	Enugu Capital Territory Development Authority	66,590,108.00	66,590,108.00	14,389,032.44	48,709,967.43	73.1%	17,880,140.57

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
05000000000	Social Sector	23,069,174,152.00	23,069,174,152.00	5,672,847,306.23	23,895,024,252.09	103.6%	- 825,850,100.09
05130000000	Ministry of Youth and Sport	277,448,242.00	277,448,242.00	87,255,155.54	232,418,378.49	83.8%	45,029,863.51
051300100100	Ministry of Youth and Sport	122,951,510.00	122,951,510.00	21,681,210.54	91,904,749.92	74.7%	31,046,760.08
051300200100	Rangers Management Corporation	154,496,732.00	154,496,732.00	65,573,945.00	140,513,628.57	90.9%	13,983,103.43
05140000000	Ministry of Gender Affairs and Social Development	54,676,343.00	54,676,343.00	18,630,847.98	73,137,267.70	133.8%	- 18,460,924.70
051400100100	Ministry of Gender Affairs and Social Development	54,676,343.00	54,676,343.00	18,630,847.98	73,137,267.70	133.8%	- 18,460,924.70
05170000000	Ministry of Education	15,178,530,740.00	15,178,530,740.00	3,584,662,948.28	15,869,917,565.98	104.6%	- 691,386,825.98
051700100100	Ministry of Education	224,836,810.00	224,836,810.00	35,647,442.67	142,330,559.32	63.3%	82,506,250.68
051700300100	Enugu State Universal Basic Education Board	96,701,710.00	96,701,710.00	-	69,026,180.57	71.4%	27,675,529.43
051700800100	Enugu State Library Board	27,295,760.00	27,295,760.00	15,763,437.72	34,733,519.85	127.2%	- 7,437,759.85
051700900100	Examinations Development Centre	41,974,695.00	41,974,695.00	6,620,447.73	26,772,706.92	63.8%	15,201,988.08
051701800100	Enugu State Polytechnic Iwollo	258,970,881.00	248,970,881.00	-	249,567,988.42	100.2%	- 597,107.42
051701900100	Enugu State College of Education (Technical)	164,467,339.00	214,467,339.00	-	355,243,019.06	165.6%	- 140,775,680.06
051702600200	Enugu State University of Science and Technology (ESUT)	1,450,000,000.00	1,450,000,000.00	-	1,207,363,097.04	83.3%	242,636,902.96
051703100100	Institute of Management and Technology (IMT)	1,300,000,000.00	1,260,000,000.00	668,954,961.78	2,293,637,758.93	182.0%	- 1,033,637,758.93
051705100100	Post-Primary Schools Management Board (PPSMB)	10,255,023,303.00	10,255,023,303.00	2,561,965,567.55	10,336,172,188.04	100.8%	- 81,148,885.04
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,359,260,242.00	1,359,260,242.00	295,711,090.83	1,155,070,547.83	85.0%	204,189,694.17
05210000000	Ministry of Health	6,872,142,672.00	6,872,142,672.00	1,925,500,336.20	7,327,009,258.17	106.6%	- 454,866,586.17
052100100100	Ministry of Health	457,616,965.00	457,616,965.00	204,407,160.15	748,028,396.07	163.5%	- 290,411,431.07
052102600200	ESUT Teaching Hospital ParkLane, Enugu	4,232,830,609.00	4,232,830,609.00	1,190,486,321.85	4,621,947,571.03	109.2%	- 389,116,962.03
052110200200	Enugu State Hospitals Management Board (SHB)	2,181,695,098.00	2,181,695,098.00	530,606,854.20	1,957,033,291.07	89.7%	224,661,806.93
05350000000	Ministry of Environment and Mineral Resources	330,409,408.00	330,409,408.00	44,983,620.92	219,724,387.64	66.5%	110,685,020.36
053500100100	Ministry of Environment and Mineral Resources	244,402,409.00	244,402,409.00	37,437,320.27	125,610,653.32	51.4%	118,791,755.68
053500900100	Forestry Commission	34,485,029.00	34,485,029.00	7,546,300.65	31,245,434.32	90.6%	3,239,594.68
053505300100	Enugu State Waste Management Authority (ESWAMA)	51,521,970.00	51,521,970.00	-	62,868,300.00	122.0%	- 11,346,330.00
05510000000	Ministry of Local Government	330,922,620.00	330,922,620.00	6,845,925.27	151,851,346.73	45.9%	179,071,273.27
055100100100	Ministry of Local Government	30,922,620.00	30,922,620.00	6,845,925.27	26,851,346.73	86.8%	4,071,273.27
055100500100	Local Government Pension Board	300,000,000.00	300,000,000.00	-	125,000,000.00	41.7%	175,000,000.00
05620000000	Ministry of Chieftaincy Matters	25,044,127.00	25,044,127.00	4,968,472.04	20,966,047.38	83.7%	4,078,079.62
056200100100	Ministry of Chieftaincy Matters	25,044,127.00	25,044,127.00	4,968,472.04	20,966,047.38	83.7%	4,078,079.62

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	25,009,240,000.00	27,844,240,000.00	2,973,412,313.73	13,849,665,527.83	49.7%	13,994,574,472.17
01000000000	Administration Sector	16,715,920,000.00	18,066,320,000.00	877,380,211.34	8,370,875,705.35	46.3%	9,695,444,294.65
01110000000	Governor's Office	14,780,700,000.00	15,117,100,000.00	83,601,919.00	5,842,791,061.14	38.7%	9,274,308,938.86
011100100100	Office of the Executive Governor	14,216,000,000.00	14,555,000,000.00	-	5,659,598,543.00	38.9%	8,895,401,457.00
011100100200	Office of the Deputy Governor	299,650,000.00	299,650,000.00	77,792,551.00	155,754,600.12	52.0%	143,895,399.88
011100300100	Boundary Adjustment Commission	6,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
011100800100	Enugu State Emergency Management Agency	182,000,000.00	182,000,000.00	900,174.00	5,059,998.27	2.8%	176,940,001.73
011100900100	Council for Privatization and Commercialization	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
011101600100	Enugu State Economic Development Department	4,350,000.00	4,350,000.00	-	-	0.0%	4,350,000.00
011101800100	Enugu State Social Investment Agency	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	18,900,000.00	16,300,000.00	1,564,108.00	11,473,691.94	70.4%	4,826,308.06
011110100100	Project Development and Implementation Dept.	5,650,000.00	5,650,000.00	2,225,086.00	8,619,227.81	152.6%	- 2,969,227.81
011118400100	Volunteer Service Agency	5,250,000.00	5,250,000.00	1,120,000.00	2,285,000.00	43.5%	2,965,000.00
01610000000	Office of the Secretary to the State Government	575,610,000.00	593,610,000.00	122,906,911.38	604,251,145.29	101.8%	- 10,641,145.29
016100100100	Office of the Secretary to the State Government	365,700,000.00	423,700,000.00	109,574,442.11	542,214,551.49	128.0%	- 118,514,551.49
016100200100	Economic Affairs and Parastatals	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
016102100100	Enugu State Liaison Office, Lagos	23,750,000.00	23,750,000.00	1,568,559.87	9,074,867.89	38.2%	14,675,132.11
016102100200	Enugu State Liaison Office, Abuja	43,350,000.00	43,350,000.00	11,763,909.40	52,961,725.91	122.2%	- 9,611,725.91
016103700100	Muslim Pilgrims Board	40,100,000.00	20,100,000.00	-	-	0.0%	20,100,000.00
016103800100	Christian Pilgrims Board	77,350,000.00	57,350,000.00	-	-	0.0%	57,350,000.00
016105200100	Performance Improvement Bureau (PIB)/SERVICOM	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
016105200200	State Focal Office World Bank Development Partner	8,260,000.00	8,260,000.00	-	-	0.0%	8,260,000.00
01120000000	Enugu State House of Assembly (The Legislature)	905,400,000.00	1,366,400,000.00	121,386,378.00	1,041,854,094.50	76.2%	324,545,905.50
011200100100	Enugu State House of Assembly (The Legislature)	905,400,000.00	1,366,400,000.00	121,386,378.00	1,041,854,094.50	76.2%	324,545,905.50
01230000000	Ministry of Information	188,910,000.00	181,910,000.00	90,929,624.36	188,542,549.42	103.6%	- 6,632,549.42
012300100100	Ministry of Information	68,650,000.00	61,650,000.00	3,289,005.00	9,023,372.45	14.6%	52,626,627.55
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	89,400,000.00	89,400,000.00	83,941,935.70	153,030,800.69	171.2%	- 63,630,800.69
012301300100	Government Printing and Stationery Dept. (Govt. Press)	14,600,000.00	14,600,000.00	975,744.00	1,718,888.00	11.8%	12,881,112.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	16,260,000.00	16,260,000.00	2,722,939.66	24,769,488.28	152.3%	- 8,509,488.28
01250000000	Office of the Head of State Civil Service	70,280,000.00	74,280,000.00	91,580,375.29	229,073,000.98	308.4%	- 154,793,000.98
012500100100	Office of the Head of State Civil Service	58,400,000.00	62,400,000.00	91,380,029.33	228,172,950.52	365.7%	- 165,772,950.52
012500500100	Establishment, Pension and Training	6,750,000.00	6,750,000.00	200,345.96	900,050.46	13.3%	5,849,949.54
012500500200	Public Service Department	5,130,000.00	5,130,000.00	-	-	0.0%	5,130,000.00
01400000000	Office of the State Auditor General	19,450,000.00	72,450,000.00	15,399,263.00	21,898,866.20	30.2%	50,551,133.80
014000100100	Office of the State Auditor General	19,450,000.00	72,450,000.00	15,399,263.00	21,898,866.20	30.2%	50,551,133.80
01410000000	Office of the Auditor General for Local Government	13,550,000.00	63,550,000.00	8,664,876.11	12,099,169.59	19.0%	51,450,830.41
014100100100	Office of the Auditor General for Local Government	13,550,000.00	63,550,000.00	8,664,876.11	12,099,169.59	19.0%	51,450,830.41
01470000000	Civil Service Commission (CSC)	31,700,000.00	31,700,000.00	18,477,202.00	26,153,702.00	82.5%	5,546,298.00
014700100100	Civil Service Commission	31,700,000.00	31,700,000.00	18,477,202.00	26,153,702.00	82.5%	5,546,298.00
01490000000	Local Government Service Commission	10,950,000.00	10,950,000.00	-	-	0.0%	10,950,000.00
014900100100	Local Government Service Commission	10,950,000.00	10,950,000.00	-	-	0.0%	10,950,000.00
01480000000	Enugu State Independent Electoral Commission	44,150,000.00	479,150,000.00	3,865,170.50	79,095,716.22	16.5%	400,054,283.78
014800100100	Enugu State Independent Electoral Commission	44,150,000.00	479,150,000.00	3,865,170.50	79,095,716.22	16.5%	400,054,283.78
01630000000	Ministry of Inter Ministerial Affairs	34,350,000.00	34,350,000.00	318,646,130.45	318,646,130.45	927.6%	- 284,296,130.45
016300100100	Ministry of Inter Ministerial Affairs	34,350,000.00	34,350,000.00	318,646,130.45	318,646,130.45	927.6%	- 284,296,130.45
01660000000	Ministry of Human Capital Development and Poverty Reduction	32,050,000.00	32,050,000.00	906,340.25	3,481,796.56	10.9%	28,568,203.44
016600100100	Ministry of Human Capital Development and Poverty Reduction	32,050,000.00	32,050,000.00	906,340.25	3,481,796.56	10.9%	28,568,203.44
01670000000	Ministry of Special Duties & Intergovernmental Affairs	8,820,000.00	8,820,000.00	1,016,021.00	2,988,473.00	33.9%	5,831,527.00
016700100100	Ministry of Special Duties & Intergovernmental Affairs	8,820,000.00	8,820,000.00	1,016,021.00	2,988,473.00	33.9%	5,831,527.00

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
02000000000	Economic Sector	3,771,260,000.00	5,135,360,000.00	680,788,542.09	1,734,673,620.67	33.8%	3,400,686,379.33
02150000000	Ministry of Agriculture and Natural Resources	92,200,000.00	92,200,000.00	2,399,746.00	9,979,602.70	10.8%	82,220,397.30
021500100100	Ministry of Agriculture and Natural Resources	69,900,000.00	69,900,000.00	1,198,724.00	7,879,775.75	11.3%	62,020,224.25
021502600100	Veterinary School, Achi	3,900,000.00	3,900,000.00	1,701,022.00	1,701,022.00	43.6%	2,198,978.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	12,000,000.00	12,000,000.00	-	398,804.95	3.3%	11,601,195.05
021510400100	Fertilizer Procurement and Distribution Company Ltd	6,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
02200000000	Ministry of Finance and Economic Development	1,418,650,000.00	2,738,750,000.00	131,267,487.36	586,211,635.15	21.4%	2,152,538,364.85
022000100100	Ministry of Finance and Economic Development	315,150,000.00	1,595,150,000.00	24,446,656.95	37,941,219.95	2.4%	1,557,208,780.05
022000700100	Office of the State Accountant- General	521,500,000.00	561,500,000.00	37,923,086.43	129,088,503.48	23.0%	432,411,496.52
022000800100	Board of Internal Revenue	569,400,000.00	569,500,000.00	68,489,602.48	416,012,632.98	73.0%	153,487,367.02
022001200100	Enugu State Gaming Commission	12,600,000.00	12,600,000.00	408,141.50	3,169,278.74	25.2%	9,430,721.26
02220000000	Ministry of Commerce and Industry	159,250,000.00	161,750,000.00	12,961,686.93	63,210,406.43	39.1%	98,539,593.57
022200100100	Ministry of Commerce and Industry	66,900,000.00	66,900,000.00	799,566.00	21,033,762.00	31.4%	45,866,238.00
022201700100	Enugu State Investment Development Authority	9,050,000.00	11,550,000.00	605,923.80	7,011,288.92	60.7%	4,538,711.08
022201800100	Small and Medium Scale Enterprises Promotion	73,500,000.00	73,500,000.00	11,556,197.13	35,165,355.51	47.8%	38,334,644.49
022201900100	Enugu Marketing Company	9,800,000.00	9,800,000.00	-	-	0.0%	9,800,000.00
02270000000	Ministry of Labour and Productivity	16,680,000.00	16,680,000.00	9,832,589.05	13,683,815.25	82.0%	2,996,184.75
022700100100	Ministry of Labour and Productivity	16,680,000.00	16,680,000.00	9,832,589.05	13,683,815.25	82.0%	2,996,184.75
02280000000	Ministry of Science and Technology	26,800,000.00	26,800,000.00	2,143,013.00	5,895,432.50	22.0%	20,904,567.50
022800100100	Ministry of Science and Technology	26,800,000.00	26,800,000.00	2,143,013.00	5,895,432.50	22.0%	20,904,567.50
02290000000	Ministry of Transport	120,280,000.00	120,280,000.00	49,273,209.55	121,612,318.87	101.1%	-
022900100100	Ministry of Transport	42,730,000.00	42,730,000.00	11,556,631.20	21,001,479.00	49.1%	21,728,521.00
022905300100	Enugu State Transport Company ENTRACO	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
022905300200	Coal City Transport Services	66,550,000.00	66,550,000.00	37,716,578.35	100,610,839.87	151.2%	34,060,839.87
02340000000	Ministry of Works and Infrastructure	1,102,100,000.00	1,101,600,000.00	180,651,427.63	211,634,114.88	19.2%	889,965,885.12
023400100100	Ministry of Works and Infrastructure	1,102,100,000.00	1,101,600,000.00	180,651,427.63	211,634,114.88	19.2%	889,965,885.12
02360000000	Ministry of Culture and Tourism	40,400,000.00	40,400,000.00	3,396,084.82	6,939,358.32	17.2%	33,460,641.68
023600100100	Ministry of Culture and Tourism	22,050,000.00	22,050,000.00	3,198,084.82	4,469,641.32	20.3%	17,580,358.68
023600400100	Council for Arts and Culture	8,100,000.00	8,100,000.00	198,000.00	1,710,000.00	21.1%	6,390,000.00
023605200100	Tourism Board	10,250,000.00	10,250,000.00	-	759,717.00	7.4%	9,490,283.00
02380000000	State Economic Planning Commission	59,050,000.00	59,050,000.00	4,636,197.00	17,553,909.03	29.7%	41,496,090.97
023800100100	State Economic Planning Commission	45,450,000.00	45,450,000.00	408,386.00	12,328,086.56	27.1%	33,121,913.44
023800400100	State Bureau of Statistics	13,600,000.00	13,600,000.00	4,227,811.00	5,225,822.47	38.4%	8,374,177.53
02520000000	Ministry of Water Resources	142,850,000.00	195,850,000.00	151,970,547.81	395,504,669.75	201.9%	-
025200100100	Ministry of Water Resources	22,900,000.00	25,900,000.00	1,442,715.61	115,758,626.29	446.9%	89,858,626.29
025210200100	Enugu State Water Corporation	101,650,000.00	151,650,000.00	150,527,832.20	278,631,470.90	183.7%	126,981,470.90
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	12,500,000.00	12,500,000.00	-	1,114,572.56	8.9%	11,385,427.44
025210400100	Small Town Water and Sanitation Agency	5,800,000.00	5,800,000.00	-	-	0.0%	5,800,000.00
02530000000	Ministry of Housing	17,500,000.00	17,500,000.00	600,034.40	11,485,773.05	65.6%	6,014,226.95
025300100100	Ministry of Housing	17,500,000.00	17,500,000.00	600,034.40	11,485,773.05	65.6%	6,014,226.95
02540000000	Ministry of Rural Development	422,600,000.00	377,600,000.00	83,222,607.43	148,061,456.74	39.2%	229,538,543.26
025400100100	Ministry of Rural Development	28,200,000.00	28,200,000.00	668,870.00	5,702,656.90	20.2%	22,497,343.10
025400100200	Community Development Council	9,550,000.00	-	-	659,490.00	-	659,490.00
025400700100	Fire Service Department	130,700,000.00	85,700,000.00	22,605,307.56	24,937,586.09	29.1%	60,762,413.91
025410200100	Community and Social Development Agency	-	9,550,000.00	-	-	0.0%	9,550,000.00
025410300100	Rural Electrification Board (REB)	254,150,000.00	254,150,000.00	59,948,429.87	116,761,723.75	45.9%	137,388,276.25
02600000000	Ministry of Lands and Urban Development	30,600,000.00	30,600,000.00	-	4,341,000.00	14.2%	26,259,000.00
026000100100	Ministry of Lands and Urban Development	30,600,000.00	30,600,000.00	-	4,341,000.00	14.2%	26,259,000.00
02640000000	Ministry of Budget and Planning	122,300,000.00	156,300,000.00	48,433,911.11	138,560,128.00	88.7%	17,739,872.00
026400100100	Ministry of Budget and Planning	122,300,000.00	156,300,000.00	48,433,911.11	138,560,128.00	88.7%	17,739,872.00
03000000000	Law and Justice Sector	756,350,000.00	773,350,000.00	550,409,738.66	774,839,925.10	100.2%	-
03180000000	The State Judiciary	586,800,000.00	586,800,000.00	485,558,719.73	553,454,282.29	94.3%	33,345,717.71
031800100100	Judicial Service Commission	131,000,000.00	131,000,000.00	68,827,693.98	68,827,693.98	52.5%	62,172,306.02
031805100100	Enugu State High Court	353,900,000.00	353,900,000.00	401,183,376.00	401,183,376.00	113.4%	47,283,376.00
031805200100	Customary Court of Appeal	101,900,000.00	101,900,000.00	15,547,649.75	83,443,212.31	81.9%	18,456,787.69
03260000000	Ministry of Justice	169,550,000.00	186,550,000.00	64,851,018.93	221,385,642.81	118.7%	-
032600100100	Ministry of Justice	130,450,000.00	147,450,000.00	53,741,005.09	202,372,985.51	137.2%	54,922,985.51
032600300100	Legal Aids Council	4,900,000.00	4,900,000.00	-	420,000.00	8.6%	4,480,000.00
032600700100	Citizens' Rights and Mediation Centre	14,350,000.00	14,350,000.00	300,058.00	2,399,444.00	16.7%	11,950,556.00
032601200100	Administrator-General/Public Trustees	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
032601300100	Enugu State Justice Reform Team	13,850,000.00	13,850,000.00	10,809,955.84	16,193,213.30	116.9%	2,343,213.30

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
04000000000	Regional	59,300,000.00	59,300,000.00	37,636,269.75	47,830,370.72	80.7%	11,469,629.28
04650000000	Ministry of Capital Territory Development	59,300,000.00	59,300,000.00	37,636,269.75	47,830,370.72	80.7%	11,469,629.28
046500100100	Enugu Capital Territory Development Authority	59,300,000.00	59,300,000.00	37,636,269.75	47,830,370.72	80.7%	11,469,629.28
05000000000	Social Sector	3,706,410,000.00	3,809,910,000.00	827,197,551.89	2,921,445,905.99	76.7%	888,464,094.01
05130000000	Ministry of Youth and Sport	658,080,000.00	883,080,000.00	270,623,068.02	1,017,383,915.82	115.2%	- 134,303,915.82
051300100100	Ministry of Youth and Sport	322,800,000.00	227,800,000.00	4,232,051.60	423,083,358.10	185.7%	- 195,283,358.10
051300200100	Rangers Management Corporation	275,000,000.00	275,000,000.00	187,843,401.70	304,805,408.10	110.8%	- 29,805,408.10
051305600100	National Youth Service Corp (NYSC)	55,930,000.00	375,930,000.00	78,547,614.72	289,495,149.62	77.0%	86,434,850.38
051305700100	Games Village Awgu	4,350,000.00	4,350,000.00	-	-	0.0%	4,350,000.00
05140000000	Ministry of Gender Affairs and Social Development	105,800,000.00	105,800,000.00	80,583,124.30	111,372,490.70	105.3%	- 5,572,490.70
051400100100	Ministry of Gender Affairs and Social Development	62,150,000.00	62,150,000.00	71,863,124.30	102,652,490.70	165.2%	- 40,502,490.70
051400200100	Vocational and Rehabilitation Centre, Emene	9,400,000.00	9,400,000.00	3,600,000.00	3,600,000.00	38.3%	5,800,000.00
051405500100	Remand Home	5,300,000.00	5,300,000.00	1,800,000.00	1,800,000.00	34.0%	3,500,000.00
051405600100	Family Support Programme Center	10,950,000.00	10,950,000.00	1,450,000.00	1,450,000.00	13.2%	9,500,000.00
051405700100	Skills Acquisition Center, Uwani	8,500,000.00	8,500,000.00	650,000.00	650,000.00	7.6%	7,850,000.00
051405900100	Social Welfare centre, Emene	9,500,000.00	9,500,000.00	1,220,000.00	1,220,000.00	12.8%	8,280,000.00
05170000000	Ministry of Education	1,927,980,000.00	1,722,980,000.00	407,815,519.28	1,663,768,325.16	96.6%	59,211,674.84
051700100100	Ministry of Education	68,000,000.00	68,000,000.00	7,258,085.00	22,811,906.20	33.5%	45,188,093.80
051700300100	Enugu State Universal Basic Education Board	120,200,000.00	120,200,000.00	13,969,691.14	121,925,140.80	101.4%	- 1,725,140.80
051700800100	Enugu State Library Board	10,200,000.00	10,200,000.00	1,103,176.82	2,187,981.60	21.5%	8,012,018.40
051700900100	Examinations Development Centre	37,400,000.00	37,400,000.00	189,056,460.90	193,171,044.20	516.5%	- 155,771,044.20
051701000100	Agency for Mass Literacy	10,800,000.00	10,800,000.00	797,700.00	1,035,516.00	9.6%	9,764,484.00
051701000200	Special Education Centre, Oji-River	14,000,000.00	14,000,000.00	483,063.80	3,512,745.37	25.1%	10,487,254.63
051701000300	Special Education Centre, Ogbete	14,300,000.00	14,300,000.00	5,600,000.00	5,600,000.00	39.2%	8,700,000.00
051701800100	Enugu State Polytechnic Iwollo	204,500,000.00	204,500,000.00	23,657,178.85	138,457,836.12	67.7%	66,042,163.88
051701900100	Enugu State College of Education (Technical)	205,750,000.00	205,750,000.00	4,178,193.65	133,268,666.90	64.8%	72,481,333.10
051702600200	Enugu State University of Science and Technology (ESUT)	186,930,000.00	186,930,000.00	-	228,204,438.46	122.1%	- 41,274,438.46
051702100200	ESUT College of Medicine (Teaching Hospital)	52,000,000.00	-	-	40,630,544.39	-	40,630,544.39
051703100100	Institute of Management and Technology (IMT)	142,400,000.00	142,400,000.00	89,317,882.70	520,442,280.18	365.5%	- 378,042,280.18
051705100100	Post-Primary Schools Management Board (PPSMB)	97,800,000.00	97,800,000.00	17,310,000.00	27,610,400.00	28.2%	70,189,600.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	53,000,000.00	53,000,000.00	12,919,930.28	25,957,771.71	49.0%	27,042,228.29
051705600100	Enugu State Scholarship and Education Loans Board	710,700,000.00	557,700,000.00	22,766,903.21	198,952,053.23	35.7%	358,747,946.77
05210000000	Ministry of Health	662,450,000.00	748,950,000.00	30,644,706.24	41,469,578.25	5.5%	707,480,421.75
052100100100	Ministry of Health	373,150,000.00	467,650,000.00	11,986,113.74	20,719,957.75	4.4%	446,930,042.25
052100300100	Enugu State Primary Health Care Development Agency	201,200,000.00	141,200,000.00	16,943,304.50	18,191,304.50	12.9%	123,008,695.50
052100200100	Enugu State Agency for Universal Health Coverage	46,200,000.00	46,200,000.00	-	-	0.0%	46,200,000.00
052102600200	ESUT Teaching Hospital ParkLane, Enugu	-	52,000,000.00	-	-	0.0%	52,000,000.00
052110200200	Enugu State Hospitals Management Board (SHB)	41,900,000.00	41,900,000.00	1,715,288.00	2,558,316.00	6.1%	39,341,684.00
05350000000	Ministry of Environment and Mineral Resources	230,150,000.00	227,150,000.00	36,145,393.50	74,695,746.58	32.9%	152,454,253.42
053500100100	Ministry of Environment and Mineral Resources	134,250,000.00	131,250,000.00	29,085,998.00	58,769,694.61	44.8%	72,480,305.39
053500900100	Forestry Commission	8,800,000.00	8,800,000.00	1,000,338.00	1,800,404.00	20.5%	6,999,596.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	73,800,000.00	73,800,000.00	5,674,049.50	10,109,649.50	13.7%	63,690,350.50
053505300200	Enugu State Structures for Signage and Advertisement Agency	13,300,000.00	13,300,000.00	385,008.00	4,015,998.47	30.2%	9,284,001.53
05510000000	Ministry of Local Government	33,900,000.00	33,900,000.00	835,569.55	2,612,740.49	7.7%	31,287,259.51
055100100100	Ministry of Local Government	19,200,000.00	19,200,000.00	835,569.55	2,612,740.49	13.6%	16,587,259.51
055100500100	Local Government Pension Board	14,700,000.00	14,700,000.00	-	-	0.0%	14,700,000.00
05620000000	Ministry of Chieftaincy Matters	88,050,000.00	88,050,000.00	550,171.00	10,143,108.99	11.5%	77,906,891.01
056200100100	Ministry of Chieftaincy Matters	88,050,000.00	88,050,000.00	550,171.00	10,143,108.99	11.5%	77,906,891.01

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	101,134,758,500.00	99,593,858,500.00	5,806,954,758.63	21,412,680,348.29	21.5%	78,181,178,151.71
01000000000	Administration Sector	11,525,566,400.00	13,072,966,400.00	895,315,653.44	2,869,988,075.41	22.0%	10,202,978,324.59
01100000000	Governor's Office	5,135,250,000.00	6,236,750,000.00	187,025,030.00	809,775,550.00	13.0%	5,426,974,450.00
011100100100	Office of the Executive Governor	4,380,500,000.00	5,482,000,000.00	187,025,030.00	808,840,050.00	14.8%	4,673,159,950.00
011100100200	Office of the Deputy Governor	16,800,000.00	16,800,000.00	-	935,500.00	5.6%	15,864,500.00
011100800100	Enugu State Emergency Management Agency	71,000,000.00	71,000,000.00	-	-	0.0%	71,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	7,800,000.00	7,800,000.00	-	-	0.0%	7,800,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	167,500,000.00	167,500,000.00	-	-	0.0%	167,500,000.00
011110100100	Project Development and Implementation Dept.	491,650,000.00	491,650,000.00	-	-	0.0%	491,650,000.00
01610000000	Office of the Secretary to the State Government	2,550,200,000.00	2,567,700,000.00	629,815,518.54	1,695,763,056.16	66.0%	871,936,943.84
016100100100	Office of the Secretary to the State Government	2,537,500,000.00	2,555,000,000.00	629,815,518.54	1,695,763,056.16	66.4%	859,236,943.84
016105200100	Performance Improvement Bureau (PIB)/SERVICOM	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
016105200200	State Focal Office World Bank Development Partner	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
01120000000	Enugu State House of Assembly (The Legislature)	1,537,481,000.00	1,612,481,000.00	51,789,144.90	175,984,087.25	10.9%	1,436,496,912.75
011200100100	Enugu State House of Assembly (The Legislature)	1,537,481,000.00	1,612,481,000.00	51,789,144.90	175,984,087.25	10.9%	1,436,496,912.75
01230000000	Ministry of Information	1,125,145,400.00	1,125,145,400.00	-	-	0.0%	1,125,145,400.00
012300100100	Ministry of Information	324,617,000.00	324,617,000.00	-	-	0.0%	324,617,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	290,781,400.00	290,781,400.00	-	-	0.0%	290,781,400.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	348,500,000.00	348,500,000.00	-	-	0.0%	348,500,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	161,247,000.00	161,247,000.00	-	-	0.0%	161,247,000.00
01250000000	Office of the Head of State Civil Service	128,525,000.00	128,525,000.00	700,000.00	53,055,000.00	41.3%	75,470,000.00
012500100100	Office of the Head of State Civil Service	119,200,000.00	119,200,000.00	-	52,355,000.00	43.9%	66,845,000.00
012500500100	Establishment, Pension and Training	6,825,000.00	6,825,000.00	700,000.00	700,000.00	10.3%	6,125,000.00
012500500200	Public Service Department	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
01400000000	Office of the State Auditor General	46,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00
014000100100	Office of the State Auditor General	46,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00
01410000000	Office of the Auditor General for Local Government	5,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
014100100100	Office of the Auditor General for Local Government	5,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
01470000000	Civil Service Commission (CSC)	33,600,000.00	102,000,000.00	-	15,424,422.00	15.1%	86,575,578.00
014700100100	Civil Service Commission	33,600,000.00	102,000,000.00	-	15,424,422.00	15.1%	86,575,578.00
01490000000	Local Government Service Commission	11,500,000.00	11,500,000.00	-	-	0.0%	11,500,000.00
014900100100	Local Government Service Commission	11,500,000.00	11,500,000.00	-	-	0.0%	11,500,000.00
01480000000	Enugu State Independent Electoral Commission	90,000,000.00	225,000,000.00	25,985,960.00	25,985,960.00	11.5%	199,014,040.00
014800100100	Enugu State Independent Electoral Commission	90,000,000.00	225,000,000.00	25,985,960.00	25,985,960.00	11.5%	199,014,040.00
01630000000	Ministry of Inter Ministerial Affairs	703,850,000.00	703,850,000.00	-	-	0.0%	703,850,000.00
016300100100	Ministry of Inter Ministerial Affairs	703,850,000.00	703,850,000.00	-	-	0.0%	703,850,000.00
01660000000	Ministry of Human Capital Development and Poverty Reduction	125,000,000.00	175,000,000.00	-	94,000,000.00	53.7%	81,000,000.00
016600100100	Ministry of Human Capital Development and Poverty Reduction	125,000,000.00	175,000,000.00	-	94,000,000.00	53.7%	81,000,000.00
01670000000	Ministry of Special Duties & Inergovernmental Affairs	33,515,000.00	33,515,000.00	-	-	0.0%	33,515,000.00
016700100100	Ministry of Special Duties & Inergovernmental Affairs	33,515,000.00	33,515,000.00	-	-	0.0%	33,515,000.00

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
02000000000	Economic Sector	61,932,416,100.00	60,538,916,100.00	4,489,751,300.46	16,792,784,336.62	27.7%	43,746,131,763.38
02150000000	Ministry of Agriculture and Natural Resources	2,448,750,000.00	2,448,750,000.00	-	-	0.0%	2,448,750,000.00
021500100100	Ministry of Agriculture and Natural Resources	1,977,000,000.00	1,977,000,000.00	-	-	0.0%	1,977,000,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	441,750,000.00	441,750,000.00	-	-	0.0%	441,750,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
02200000000	Ministry of Finance and Economic Development	639,142,000.00	639,142,000.00	2,450,000.00	193,411,918.71	30.3%	445,730,081.29
022000100100	Ministry of Finance and Economic Development	209,000,000.00	209,000,000.00	-	112,050,531.31	53.6%	96,949,468.69
022000700100	Office of the State Accountant- General	242,140,000.00	242,140,000.00	2,450,000.00	77,451,387.40	32.0%	164,688,612.60
022000800100	Board of Internal Revenue	180,000,000.00	180,000,000.00	-	3,910,000.00	2.2%	176,090,000.00
022001200100	Enugu State Gaming Commission	8,002,000.00	8,002,000.00	-	-	0.0%	8,002,000.00
02220000000	Ministry of Commerce and Industry	1,802,870,000.00	1,802,870,000.00	-	71,915,000.00	4.0%	1,730,955,000.00
022200100100	Ministry of Commerce and Industry	700,200,000.00	700,200,000.00	-	915,000.00	0.1%	699,285,000.00
022201700100	Enugu State Investment Development Authority	50,870,000.00	50,870,000.00	-	-	0.0%	50,870,000.00
022201800100	Small and Medium Scale Enterprises Promotion	1,050,000,000.00	1,050,000,000.00	-	70,000,000.00	6.7%	980,000,000.00
022201900100	Enugu Marketing Company	1,800,000.00	1,800,000.00	-	1,000,000.00	55.6%	800,000.00
02270000000	Ministry of Labour and Productivity	38,867,500.00	38,867,500.00	340,000.00	700,000.00	1.8%	38,167,500.00
022700100100	Ministry of Labour and Productivity	38,867,500.00	38,867,500.00	340,000.00	700,000.00	1.8%	38,167,500.00
02280000000	Ministry of Science and Technology	313,250,000.00	313,250,000.00	-	43,388,600.00	13.9%	269,861,400.00
022800100100	Ministry of Science and Technology	313,250,000.00	313,250,000.00	-	43,388,600.00	13.9%	269,861,400.00
02290000000	Ministry of Transport	562,168,600.00	562,168,600.00	-	3,837,500.00	0.7%	558,331,100.00
022900100100	Ministry of Transport	368,300,000.00	368,300,000.00	-	3,837,500.00	1.0%	364,462,500.00
022905300100	Enugu State Transport Company ENTRACO	124,250,000.00	124,250,000.00	-	-	0.0%	124,250,000.00
022905300200	Coal City Transport Services	69,618,600.00	69,618,600.00	-	-	0.0%	69,618,600.00
02340000000	Ministry of Works and Infrastructure	42,493,710,000.00	41,100,210,000.00	4,143,879,633.75	14,969,191,725.25	36.4%	26,131,018,274.75
023400100100	Ministry of Works and Infrastructure	41,668,400,000.00	40,274,900,000.00	4,143,879,633.75	14,969,191,725.25	37.2%	25,305,708,274.75
023410200100	Rural Access Mobility Project (RAMP)	825,310,000.00	825,310,000.00	-	-	0.0%	825,310,000.00
02360000000	Ministry of Culture and Tourism	1,003,600,000.00	1,003,600,000.00	-	135,000,000.00	13.5%	868,600,000.00
023600100100	Ministry of Culture and Tourism	497,500,000.00	497,500,000.00	-	-	0.0%	497,500,000.00
023600400100	Council for Arts and Culture	25,250,000.00	25,250,000.00	-	-	0.0%	25,250,000.00
023605200100	Tourism Board	12,250,000.00	12,250,000.00	-	-	0.0%	12,250,000.00
023605200200	Nike Lake Resort Hotel	468,600,000.00	468,600,000.00	-	135,000,000.00	28.8%	333,600,000.00
02380000000	State Economic Planning Commission	564,050,000.00	564,050,000.00	-	-	0.0%	564,050,000.00
023800100100	State Economic Planning Commission	435,300,000.00	435,300,000.00	-	-	0.0%	435,300,000.00
023800400100	State Bureau of Statistics	128,750,000.00	128,750,000.00	-	-	0.0%	128,750,000.00
02520000000	Ministry of Water Resources	6,461,275,000.00	6,461,275,000.00	299,033,038.71	1,074,901,520.61	16.6%	5,386,373,479.39
025200100100	Ministry of Water Resources	1,970,000,000.00	1,970,000,000.00	294,305,038.71	543,209,656.61	27.6%	1,426,790,343.39
025210200100	Enugu State Water Corporation	3,786,000,000.00	3,786,000,000.00	4,728,000.00	524,411,864.00	13.9%	3,261,588,136.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	635,275,000.00	635,275,000.00	-	2,610,000.00	0.4%	632,665,000.00
025210400100	Small Town Water and Sanitation Agency	70,000,000.00	70,000,000.00	-	4,670,000.00	6.7%	65,330,000.00
02530000000	Ministry of Housing	1,184,700,000.00	1,184,700,000.00	-	-	0.0%	1,184,700,000.00
025300100100	Ministry of Housing	384,700,000.00	384,700,000.00	-	-	0.0%	384,700,000.00
025301000100	Enugu State Housing Development Corporation	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
02540000000	Ministry of Rural Development	3,698,733,000.00	3,698,733,000.00	44,048,628.00	300,438,072.05	8.1%	3,398,294,927.95
025400100100	Ministry of Rural Development	555,140,000.00	555,140,000.00	-	3,140,000.00	0.6%	552,000,000.00
025400100200	Community Development Council	245,593,000.00	245,593,000.00	-	-	0.0%	245,593,000.00
025400700100	Fire Service Department	648,000,000.00	648,000,000.00	537,000.00	73,477,350.00	11.3%	574,522,650.00
025410200100	Community and Social Development Agency	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
025410300100	Rural Electrification Board (REB)	2,150,000,000.00	2,150,000,000.00	43,511,628.00	223,820,722.05	10.4%	1,926,179,277.95
02600000000	Ministry of Lands and Urban Development	660,000,000.00	660,000,000.00	-	-	0.0%	660,000,000.00
026000100100	Ministry of Lands and Urban Development	660,000,000.00	660,000,000.00	-	-	0.0%	660,000,000.00
02640000000	Ministry of Budget and Planning	61,300,000.00	61,300,000.00	-	-	0.0%	61,300,000.00
026400100100	Ministry of Budget and Planning	61,300,000.00	61,300,000.00	-	-	0.0%	61,300,000.00
03000000000	Law and Justice Sector	2,112,950,000.00	2,112,950,000.00	1,977,500.00	85,426,417.50	4.0%	2,027,523,582.50
03180000000	The State Judiciary	1,621,970,000.00	1,621,970,000.00	1,977,500.00	85,426,417.50	5.3%	1,536,543,582.50
031800100100	Judicial Service Commission	630,150,000.00	630,150,000.00	-	31,296,000.00	5.0%	598,854,000.00
031805100100	Enugu State High Court	745,420,000.00	745,420,000.00	-	52,152,917.50	7.0%	693,267,082.50
031805200100	Customary Court of Appeal	246,400,000.00	246,400,000.00	1,977,500.00	1,977,500.00	0.8%	244,422,500.00
03260000000	Ministry of Justice	490,980,000.00	490,980,000.00	-	-	0.0%	490,980,000.00
032600100100	Ministry of Justice	315,700,000.00	315,700,000.00	-	-	0.0%	315,700,000.00
032600700100	Citizens' Rights and Mediation Centre	56,850,000.00	56,850,000.00	-	-	0.0%	56,850,000.00
032601200100	Administrator-General/Public Trustees	8,210,000.00	8,210,000.00	-	-	0.0%	8,210,000.00
032601300100	Enugu State Justice Reform Team	110,220,000.00	110,220,000.00	-	-	0.0%	110,220,000.00

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
04000000000	Regional	1,485,020,000.00	1,485,020,000.00	-	317,323,370.00	21.4%	1,167,696,630.00
04650000000	Ministry of Capital Territory Development	1,485,020,000.00	1,485,020,000.00	-	317,323,370.00	21.4%	1,167,696,630.00
046500100100	Enugu Capital Territory Development Authority	1,485,020,000.00	1,485,020,000.00	-	317,323,370.00	21.4%	1,167,696,630.00
05000000000	Social Sector	24,078,806,000.00	22,384,006,000.00	419,910,304.73	1,347,158,148.76	6.0%	21,036,847,851.24
05130000000	Ministry of Youth and Sport	776,200,000.00	776,200,000.00	117,868,500.00	117,868,500.00	15.2%	658,331,500.00
051300100100	Ministry of Youth and Sport	776,200,000.00	776,200,000.00	117,868,500.00	117,868,500.00	15.2%	658,331,500.00
05140000000	Ministry of Gender Affairs and Social Development	82,000,000.00	91,000,000.00	-	50,000,000.00	54.9%	41,000,000.00
051400100100	Ministry of Gender Affairs and Social Development	82,000,000.00	91,000,000.00	-	50,000,000.00	54.9%	41,000,000.00
05170000000	Ministry of Education	12,268,371,000.00	10,514,571,000.00	217,871,800.00	438,854,145.76	4.2%	10,075,716,854.24
051700100100	Ministry of Education	541,356,000.00	541,356,000.00	-	3,962,400.00	0.7%	537,393,600.00
051700300100	Enugu State Universal Basic Education Board	8,000,000,000.00	6,246,200,000.00	147,871,800.00	349,891,745.76	5.6%	5,896,308,254.24
051701000100	Agency for Mass Literacy	29,725,000.00	29,725,000.00	-	-	0.0%	29,725,000.00
051701800100	Enugu State Polytechnic Iwollo	1,355,600,000.00	1,355,600,000.00	70,000,000.00	85,000,000.00	6.3%	1,270,600,000.00
051701900100	Enugu State College of Education (Technical)	269,600,000.00	269,600,000.00	-	-	0.0%	269,600,000.00
051702600200	Enugu State University of Science and Technology (ESUT)	517,250,000.00	517,250,000.00	-	-	0.0%	517,250,000.00
051703100100	Institute of Management and Technology (IMT)	523,056,000.00	523,056,000.00	-	-	0.0%	523,056,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	673,700,000.00	673,700,000.00	-	-	0.0%	673,700,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	353,084,000.00	353,084,000.00	-	-	0.0%	353,084,000.00
051705600100	Enugu State Scholarship and Education Loans Board	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
05210000000	Ministry of Health	7,547,175,000.00	7,597,175,000.00	64,420,004.73	621,873,003.00	8.2%	6,975,301,997.00
052100100100	Ministry of Health	3,126,585,000.00	3,126,585,000.00	30,502,574.98	396,998,475.36	12.7%	2,729,586,524.64
052100300100	Enugu State Primary Health Care Development Agency	1,438,700,000.00	1,438,700,000.00	33,917,429.75	83,878,867.64	5.8%	1,354,821,132.36
052100200100	Enugu State Agency for Universal Health Coverage	80,890,000.00	80,890,000.00	-	-	0.0%	80,890,000.00
052102600200	ESUT Teaching Hospital ParkLane, Enugu	1,787,000,000.00	1,787,000,000.00	-	6,100,000.00	0.3%	1,780,900,000.00
052110200200	Enugu State Hospitals Management Board (SHB)	810,000,000.00	860,000,000.00	-	125,229,060.00	14.6%	734,770,940.00
052110270100	Enugu State College of Health Technology, Oji River	135,000,000.00	304,000,000.00	-	4,000,000.00	1.3%	300,000,000.00
052110270200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	169,000,000.00	-	-	5,666,600.00	-	5,666,600.00
05350000000	Ministry of Environment and Mineral Resources	3,344,000,000.00	3,344,000,000.00	19,750,000.00	118,562,500.00	3.5%	3,225,437,500.00
053500100100	Ministry of Environment and Mineral Resources	446,000,000.00	446,000,000.00	19,750,000.00	25,750,000.00	5.8%	420,250,000.00
053500100200	Nigeria Erosion and Watershed Management Project (NEWMAP)	2,633,500,000.00	2,633,500,000.00	-	-	0.0%	2,633,500,000.00
053500900100	Forestry Commission	53,000,000.00	53,000,000.00	-	-	0.0%	53,000,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	211,500,000.00	211,500,000.00	-	92,812,500.00	43.9%	118,687,500.00
05510000000	Ministry of Local Government	12,110,000.00	12,110,000.00	-	-	0.0%	12,110,000.00
055100100100	Ministry of Local Government	12,110,000.00	12,110,000.00	-	-	0.0%	12,110,000.00
05620000000	Ministry of Chieftaincy Matters	48,950,000.00	48,950,000.00	-	-	0.0%	48,950,000.00
056200100100	Ministry of Chieftaincy Matters	48,950,000.00	48,950,000.00	-	-	0.0%	48,950,000.00

Table 8: Other Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
02000000000	Economic Sector	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
02200000000	Ministry of Finance and Economic Development	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
022000100100	Ministry of Finance and Economic Development	5,600,000,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
022000800100	Board of Internal Revenue	100,000.00	-	-	-	-	-

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2021 Q4 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
2	EXPENDITURES	169,845,758,500.00	169,845,758,500.00	19,910,958,382.80	76,216,211,079.49	44.9%	93,629,547,420.51
21	PERSONNEL COST	31,110,360,000.00	38,107,660,000.00	7,442,690,525.26	30,552,042,177.59	80.2%	7,555,617,822.41
2101	SALARY	22,128,048,611.00	22,967,118,831.00	5,429,736,553.16	21,725,065,050.09	94.6%	1,242,053,780.91
210101	SALARIES AND WAGES	22,128,048,611.00	22,967,118,831.00	5,429,736,553.16	21,725,065,050.09	94.6%	1,242,053,780.91
21010101	SALARY	20,569,691,630.00	21,392,761,850.00	5,212,477,633.77	21,073,064,630.76	98.5%	319,697,219.24
21010102	OVER TIME PAYMENTS	1,752,741.00	15,752,741.00	-	1,113,437.60	7.1%	14,639,303.40
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,556,604,240.00	1,558,604,240.00	217,258,919.39	650,886,981.73	41.8%	907,717,258.27
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,982,311,389.00	15,140,541,169.00	2,012,953,972.10	8,826,977,127.50	58.3%	6,313,564,041.50
210201	ALLOWANCES	8,982,248,989.00	15,122,478,769.00	2,012,953,972.10	8,826,919,073.50	58.4%	6,295,559,695.50
21020101	Housing/Rent Allowance	2,644,404,065.00	8,664,942,947.00	521,708,359.08	2,207,051,755.28	25.5%	6,457,891,191.72
21020102	Transport Allowance	765,604,668.00	866,011,186.00	98,123,212.78	440,180,970.16	50.8%	425,830,215.84
21020103	Meal Subsidy	463,134,517.00	466,760,867.00	72,836,635.39	241,810,340.85	51.8%	224,950,526.15
21020104	Utility Allowance	293,182,622.00	295,742,239.00	53,967,992.06	364,780,924.85	123.3%	- 69,038,685.85
21020105	Entertainment Allowance	63,925,398.00	77,346,781.00	7,461,852.61	96,874,127.14	125.2%	- 19,527,346.14
21020106	Leave allowances	1,245,635,081.00	1,230,026,821.00	3,732,595.21	22,695,685.86	1.8%	1,207,331,135.14
21020107	Domestic Staff Allowance	1,210,347,337.00	1,210,616,623.00	556,929,108.14	2,210,133,217.09	182.6%	- 999,516,594.09
21020108	Shift Duty Allowance	82,809,713.00	75,522,950.00	32,014,847.96	120,804,441.64	160.0%	- 45,281,491.64
21020109	Call Duties Allowances	554,053,284.00	486,375,528.00	217,850,299.79	1,025,660,724.42	210.9%	- 539,285,196.42
21020110	Clinical Duty Allowance	7,839,896.00	7,839,896.00	377,287.60	35,234,159.79	449.4%	- 27,394,263.79
21020111	Hazard Allowance	161,968,824.00	169,255,587.00	70,375,417.96	276,869,016.46	163.6%	- 107,613,429.46
21020112	Rural Posting Allowance	1,574,911.00	2,346,677.00	4,635,414.03	13,822,188.47	589.0%	- 11,475,511.47
21020113	Teaching Allowance	392,224,463.00	392,703,977.00	311,395,664.51	1,250,557,009.91	318.4%	- 857,853,032.91
21020114	Admin Allowance	19,660,325.00	19,660,325.00	2,016,789.81	4,799,787.86	24.4%	14,860,537.14
21020115	Arrears Allowances	1,011,251,343.00	1,011,556,427.00	6,405,017.40	149,115,884.68	14.7%	862,440,542.32
21020116	Secretarial Allowance	312.00	312.00	60.00	600.00	192.3%	- 288.00
21020117	Professional Allowance	17,417,639.00	17,418,887.00	28,689,724.92	233,257,425.74	1339.1%	- 215,838,538.74
21020123	Newspaper Allowance	-	22,750.00	-	-	0.0%	22,750.00
21020125	Inducement Allowance	8,989,440.00	8,989,440.00	2,532,702.89	10,524,480.46	117.1%	- 1,535,040.46
21020126	Other Allowances	38,225,151.00	119,338,549.00	21,900,989.96	122,746,332.84	102.9%	- 3,407,783.84
210202	SOCIAL CONTRIBUTIONS	62,400.00	18,062,400.00	-	58,054.00	0.3%	18,004,346.00
21020201	NHIS CONTRIBUTION	-	9,000,000.00	-	-	0.0%	9,000,000.00
21020202	CONTRIBUTORY PENSION	62,400.00	9,062,400.00	-	58,054.00	0.6%	9,004,346.00
22	OTHER RECURRENT COSTS	37,600,640,000.00	32,144,240,000.00	6,661,313,098.91	24,251,488,553.61	75.4%	7,892,751,446.39
2201	SOCIAL BENEFITS	6,991,300,000.00	-	1,855,996,196.57	6,075,088,502.29	-	6,075,088,502.29
220101	SOCIAL BENEFITS	6,991,300,000.00	-	1,855,996,196.57	6,075,088,502.29	-	6,075,088,502.29
22010101	GRATUITY	847,000,000.00	-	-	144,016,485.49	-	144,016,485.49
22010102	PENSION	6,133,000,000.00	-	1,855,996,196.57	5,931,072,016.80	-	5,931,072,016.80
22010103	DEATH BENEFITS	11,300,000.00	-	-	-	-	-
2202	OVERHEAD COST	25,009,240,000.00	27,844,240,000.00	2,973,412,313.73	13,849,665,527.83	49.7%	13,994,574,472.17
220201	TRAVEL & TRANSPORT - GENERAL	2,220,300,000.00	3,515,600,000.00	293,932,057.75	1,233,445,564.26	35.1%	2,282,154,435.74
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	257,550,000.00	604,550,000.00	55,165,789.15	141,312,758.88	23.4%	463,237,241.12
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	706,150,000.00	1,127,750,000.00	81,014,468.60	362,641,105.37	32.2%	765,108,894.63
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	448,300,000.00	850,200,000.00	152,475,800.00	384,971,473.00	45.3%	465,228,527.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	576,800,000.00	412,800,000.00	2,650,000.00	136,114,224.00	33.0%	276,685,776.00
22020105	Hotel Accommodation	231,500,000.00	520,300,000.00	2,626,000.00	208,406,003.01	40.1%	311,893,996.99
220202	UTILITIES - GENERAL	1,189,800,000.00	1,181,400,000.00	123,693,998.42	652,769,483.04	55.3%	528,630,516.96
22020201	ELECTRICITY CHARGES	742,000,000.00	959,500,000.00	46,927,650.00	463,516,581.49	48.3%	495,983,418.51
22020202	TELEPHONE CHARGES	27,000,000.00	26,400,000.00	11,716,170.00	33,643,583.25	127.4%	- 7,243,583.25
22020203	INTERNET ACCESS CHARGES	325,650,000.00	44,700,000.00	32,725,710.72	79,969,444.63	178.9%	- 35,269,444.63
22020204	SATELLITE BROADCASTING ACCESS CHARGES	24,150,000.00	60,750,000.00	1,223,825.09	3,433,132.29	5.7%	57,316,867.71
22020205	WATER RATES	38,600,000.00	42,400,000.00	9,806,031.52	32,161,809.33	75.9%	10,238,190.67
22020206	SEWERAGE CHARGES	17,200,000.00	21,400,000.00	6,877,750.62	20,638,071.58	96.4%	761,928.42
22020207	LEASED COMMUNICATION LINES(S)	300,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	14,900,000.00	16,250,000.00	14,416,860.47	19,406,860.47	119.4%	- 3,156,860.47

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220203	MATERIALS & SUPPLIES - GENERAL	1,755,330,000.00	2,007,730,000.00	372,957,781.15	1,348,200,756.47	67.2%	659,529,243.53
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	695,200,000.00	606,700,000.00	202,074,159.74	686,539,641.44	113.2%	- 79,839,641.44
22020302	BOOKS	40,250,000.00	33,800,000.00	43,845,203.80	52,173,603.80	154.4%	- 18,373,603.80
22020303	NEWSPAPERS	13,800,000.00	23,800,000.00	3,355,400.00	16,829,219.77	70.7%	- 6,970,780.23
22020304	MAGAZINES & PERIODICALS	14,530,000.00	19,880,000.00	1,929,000.00	40,057,354.40	201.5%	- 20,177,354.40
22020305	PRINTING OF NON SECURITY DOCUMENTS	179,400,000.00	390,000,000.00	55,589,936.71	121,884,750.71	31.3%	- 268,115,249.29
22020306	PRINTING OF SECURITY DOCUMENTS	87,500,000.00	155,500,000.00	13,221,551.00	36,858,751.00	23.7%	- 118,641,249.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	46,200,000.00	44,200,000.00	4,152,876.20	19,492,227.90	44.1%	- 24,707,772.10
22020308	FIELD & CAMPING MATERIALS SUPPLIES	92,850,000.00	92,850,000.00	7,618,653.70	12,774,353.70	13.8%	- 80,075,646.30
22020309	UNIFORMS & OTHER CLOTHING	197,000,000.00	184,500,000.00	3,127,200.00	87,297,663.75	47.3%	- 97,202,336.25
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	53,600,000.00	139,900,000.00	360,000.00	20,147,590.00	14.4%	- 119,752,410.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	335,000,000.00	316,600,000.00	37,683,800.00	254,145,600.00	80.3%	- 62,454,400.00
220204	MAINTENANCE SERVICES - GENERAL	1,127,760,000.00	1,304,060,000.00	421,556,838.85	1,282,007,904.57	98.3%	22,052,095.43
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	419,000,000.00	519,900,000.00	99,561,391.41	363,170,788.49	69.9%	- 156,729,211.51
22020402	MAINTENANCE OF OFFICE FURNITURE	87,010,000.00	95,910,000.00	9,949,009.45	36,151,849.45	37.7%	- 59,758,150.55
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	128,650,000.00	174,350,000.00	36,786,360.00	159,133,301.15	91.3%	- 15,216,698.85
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	64,350,000.00	67,650,000.00	35,399,345.00	255,716,730.87	378.0%	- 188,066,730.87
22020405	MAINTENANCE OF PLANTS/GENERATORS	65,050,000.00	73,950,000.00	34,963,583.00	67,174,601.11	90.8%	- 6,775,398.89
22020406	OTHER MAINTENANCE SERVICES	195,000,000.00	223,600,000.00	203,897,149.99	398,113,289.50	178.0%	- 174,513,289.50
22020410	MAINTENANCE OF STREET LIGHTINGS	132,000,000.00	127,000,000.00	870,000.00	870,000.00	0.7%	- 126,130,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	24,900,000.00	19,900,000.00	130,000.00	1,677,344.00	8.4%	- 18,222,656.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,500,000.00	1,500,000.00	-	-	0.0%	- 1,500,000.00
22020413	MINOR ROAD MAINTENANCE	10,300,000.00	300,000.00	-	-	0.0%	- 300,000.00
220205	TRAINING - GENERAL	591,000,000.00	661,150,000.00	172,263,927.33	397,846,599.52	60.2%	263,303,400.48
22020501	LOCAL TRAINING	501,600,000.00	578,950,000.00	172,263,927.33	394,421,144.52	68.1%	- 184,528,855.48
22020502	INTERNATIONAL TRAINING	89,400,000.00	82,200,000.00	-	3,425,455.00	4.2%	- 78,774,545.00
220206	OTHER SERVICES - GENERAL	8,521,750,000.00	8,611,800,000.00	190,160,286.84	3,959,502,710.34	46.0%	4,652,297,289.66
22020601	SECURITY SERVICES	236,350,000.00	242,400,000.00	29,488,718.98	202,492,641.98	83.5%	- 39,907,358.02
22020602	OFFICE RENT	89,200,000.00	88,000,000.00	1,588,600.00	22,702,600.00	25.8%	- 65,297,400.00
22020603	RESIDENTIAL RENT	42,800,000.00	95,800,000.00	7,368,392.11	12,869,285.11	13.4%	- 82,930,714.89
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,200,000,000.00	7,200,800,000.00	-	3,000,000,000.00	41.7%	- 4,200,800,000.00
22020605	CLEANING & FUMIGATION SERVICES	953,400,000.00	984,800,000.00	151,714,575.75	721,438,183.25	73.3%	- 263,361,816.75
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,233,400,000.00	1,241,900,000.00	179,436,226.69	741,036,396.85	59.7%	500,863,603.15
22020701	FINANCIAL CONSULTING	785,700,000.00	766,600,000.00	56,381,019.66	252,352,079.68	32.9%	- 514,247,920.32
22020702	INFORMATION TECHNOLOGY CONSULTING	54,400,000.00	38,000,000.00	13,228,397.85	141,729,980.82	373.0%	- 103,729,980.82
22020703	LEGAL SERVICES	277,600,000.00	283,400,000.00	34,978,926.74	167,261,411.49	59.0%	- 116,138,588.51
22020704	ENGINEERING SERVICES	16,400,000.00	11,500,000.00	62,716,213.75	77,548,786.50	674.3%	- 66,048,786.50
22020705	ARCHITECTURAL SERVICES	3,700,000.00	6,300,000.00	2,908,412.69	3,908,412.69	62.0%	- 2,391,587.31
22020706	SURVEYING SERVICES	15,500,000.00	55,700,000.00	-	1,080,800.00	1.9%	- 54,619,200.00
22020707	AGRICULTURAL CONSULTING	52,900,000.00	54,900,000.00	8,723,256.00	96,295,925.67	175.4%	- 41,395,925.67
22020708	MEDICAL CONSULTING	27,200,000.00	25,500,000.00	500,000.00	859,000.00	3.4%	- 24,641,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,781,200,000.00	2,110,000,000.00	486,513,983.68	661,111,141.12	31.3%	1,448,888,858.88
22020801	MOTOR VEHICLE FUEL COST	545,400,000.00	540,150,000.00	430,809,942.33	529,720,568.40	98.1%	- 10,429,431.60
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,038,500,000.00	1,032,450,000.00	612,650.00	7,576,069.00	0.7%	- 1,024,873,931.00
22020803	PLANT / GENERATOR FUEL COST	95,300,000.00	475,400,000.00	52,318,391.35	108,881,287.72	22.9%	- 366,518,712.28
22020806	COOKING GAS/FUEL COST	102,000,000.00	62,000,000.00	2,773,000.00	14,933,216.00	24.1%	- 47,066,784.00
220209	FINANCIAL CHARGES - GENERAL	695,840,000.00	280,340,000.00	90,911,315.66	176,373,140.73	62.9%	103,966,859.27
22020901	BANK CHARGES (OTHER THAN INTEREST)	437,440,000.00	28,890,000.00	89,996,421.76	134,335,893.90	465.0%	- 105,445,893.90
22020902	INSURANCE PREMIUM	258,300,000.00	250,400,000.00	914,719.90	42,033,248.56	16.8%	- 208,366,751.44
22020904	OTHER CRF BANK CHARGES	100,000.00	1,050,000.00	174.00	3,998.27	0.4%	- 1,046,001.73
220210	MISCELLANEOUS EXPENSES GENERAL	5,892,860,000.00	6,930,260,000.00	641,985,897.36	3,397,371,830.93	49.0%	3,532,888,169.07
22021001	REFRESHMENT & MEALS	370,050,000.00	356,550,000.00	137,532,873.61	481,653,032.79	135.1%	- 125,103,032.79
22021002	HONORARIUM & SITTING ALLOWANCE	346,200,000.00	417,200,000.00	174,014,050.42	1,181,783,735.55	283.3%	- 764,583,735.55
22021003	PUBLICITY & ADVERTISEMENTS	479,750,000.00	601,550,000.00	28,037,540.74	193,586,802.80	32.2%	- 407,963,197.20
22021004	MEDICAL EXPENSES-LOCAL	437,800,000.00	520,400,000.00	593,600.00	7,332,730.00	1.4%	- 513,067,270.00
22021006	POSTAGES & COURIER SERVICES	11,950,000.00	13,550,000.00	7,023,717.84	18,230,031.33	134.5%	- 4,680,031.33
22021007	WELFARE PACKAGES	369,650,000.00	411,450,000.00	193,930,615.70	367,263,007.29	89.3%	- 44,186,992.71
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	52,150,000.00	50,850,000.00	1,002,600.00	3,848,900.00	7.6%	- 47,001,100.00
22021009	SPORTING ACTIVITIES	342,500,000.00	242,500,000.00	39,861,210.00	346,531,674.00	142.9%	- 104,031,674.00
22021010	DIRECT TEACHING & LABORATORY COST	7,780,000.00	36,500,000.00	-	100,000.00	0.3%	- 36,400,000.00
22021011	Recruitment and Appointment (Service wide)	57,100,000.00	49,100,000.00	1,000,000.00	1,600,000.00	3.3%	- 47,500,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	1,100,000.00	1,100,000.00	-	-	0.0%	- 1,100,000.00
22021013	PROMOTION (SERVICE WIDE)	39,500,000.00	13,500,000.00	2,598,000.00	25,690,075.00	190.3%	- 12,190,075.00
22021014	Annual Budget Defence Expenses & Administration	59,730,000.00	74,530,000.00	14,428,850.00	16,808,300.62	22.6%	- 57,721,699.38

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22021016	Servicom	21,900,000.00	1,321,400,000.00	1,111,339.05	43,300,919.05	3.3%	1,278,099,080.95
22021019	MEDICAL EXPENSES-INTERNATIONAL	95,000,000.00	89,000,000.00	-	11,800,000.00	13.3%	77,200,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	633,000,000.00	453,180,000.00	13,906,000.00	159,420,000.00	35.2%	293,760,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	203,700,000.00	218,700,000.00	26,800,000.00	161,027,022.50	73.6%	57,672,977.50
22021022	Donations	2,200,000,000.00	1,515,000,000.00	-	200,170,650.00	13.2%	1,314,829,350.00
22021026	Common services (Committee/Commissions)	144,000,000.00	524,200,000.00	145,500.00	177,224,950.00	33.8%	346,975,050.00
22021027	Cost of IGR Collection	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
2206	PUBLIC DEBT CHARGES	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
220601	FOREIGN INTEREST / DISCOUNT	800,000,000.00	300,000,000.00	402,816,835.41	1,025,126,976.88	341.7%	- 725,126,976.88
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	800,000,000.00	300,000,000.00	402,816,835.41	1,025,126,976.88	341.7%	- 725,126,976.88
220602	DOMESTIC INTEREST / DISCOUNT	4,800,000,000.00	3,500,000,000.00	1,429,087,753.20	3,301,607,546.61	94.3%	198,392,453.39
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	4,800,000,000.00	3,500,000,000.00	1,429,087,753.20	3,301,607,546.61	94.3%	198,392,453.39
220603	INSURANCE PREMIUM	100,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
22060301	INTEREST - INTERNAL PUBLIC DEBT	100,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23	CAPITAL EXPENDITURE	101,134,758,500.00	99,593,858,500.00	5,806,954,758.63	21,412,680,348.29	21.5%	78,181,178,151.71
2301	FIXED ASSETS PURCHASED	14,283,121,500.00	17,547,564,500.00	698,592,906.54	2,408,161,794.16	13.7%	15,139,402,705.84
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,283,121,500.00	17,547,564,500.00	698,592,906.54	2,408,161,794.16	13.7%	15,139,402,705.84
23010101	PURCHASE / ACQUISITION OF LAND	70,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	256,800,000.00	-	1,977,500.00	2,892,500.00	-	2,892,500.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	6,200,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
23010104	PURCHASE MOTOR CYCLES	9,510,000.00	13,975,000.00	-	360,000.00	2.6%	13,615,000.00
23010105	PURCHASE OF MOTOR VEHICLES	3,649,385,000.00	3,686,920,000.00	619,815,518.54	1,670,497,456.16	45.3%	2,016,422,543.84
23010106	PURCHASE OF VANS	25,000,000.00	352,000,000.00	-	-	0.0%	352,000,000.00
23010107	PURCHASE OF TRUCKS	859,000,000.00	929,000,000.00	-	-	0.0%	929,000,000.00
23010108	PURCHASE OF BUSES	143,000,000.00	63,000,000.00	-	-	0.0%	63,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,092,141,000.00	1,747,249,000.00	45,793,460.00	286,551,775.00	16.4%	1,460,697,225.00
23010113	PURCHASE OF COMPUTERS	439,155,000.00	432,560,000.00	1,303,500.00	60,820,600.00	14.1%	371,739,400.00
23010114	PURCHASE OF COMPUTER PRINTERS	27,925,000.00	160,920,000.00	-	680,000.00	0.4%	160,240,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	46,830,000.00	56,130,000.00	2,450,000.00	7,035,600.00	12.5%	49,094,400.00
23010117	PURCHASE OF SHREDDING MACHINES	250,000.00	250,000.00	-	-	0.0%	250,000.00
23010118	PURCHASE OF SCANNERS	410,000.00	410,000.00	-	410,000.00	0.0%	410,000.00
23010119	PURCHASE OF POWER GENERATING SET	312,227,500.00	297,027,500.00	-	300,000.00	0.1%	296,727,500.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	68,000,000.00	-	-	0.0%	68,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	110,000,000.00	-	-	31,296,000.00	-	31,296,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,628,840,000.00	2,707,690,000.00	12,598,928.00	155,608,288.00	5.7%	2,552,081,712.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	52,700,000.00	52,700,000.00	537,000.00	4,462,350.00	8.5%	48,237,650.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,307,918,600.00	1,230,600,000.00	-	51,080,000.00	4.2%	1,179,520,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	757,884,000.00	322,884,000.00	-	-	0.0%	322,884,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	30,000,000.00	1,347,100,000.00	-	-	0.0%	1,347,100,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	224,350,000.00	273,150,000.00	-	-	0.0%	273,150,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	204,706,000.00	2,195,423,000.00	2,930,000.00	18,574,525.00	0.8%	2,176,848,475.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	719,109,400.00	788,176,000.00	11,187,000.00	113,002,700.00	14.3%	675,173,300.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	149,300,000.00	11,900,000.00	-	-	0.0%	11,900,000.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	-	5,000,000.00	-	-	0.0%	5,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	160,480,000.00	185,500,000.00	-	5,000,000.00	2.7%	180,500,000.00

Code	Economic	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
2302	CONSTRUCTION / PROVISION	61,736,427,000.00	52,951,662,000.00	4,364,866,114.95	16,118,871,738.99	30.4%	36,832,790,261.01
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	61,736,427,000.00	52,951,662,000.00	4,364,866,114.95	16,118,871,738.99	30.4%	36,832,790,261.01
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,474,860,000.00	4,300,200,000.00	836,462,826.03	2,134,749,545.55	49.6%	2,165,450,454.45
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,561,600,000.00	2,635,000,000.00	539,086,368.06	546,583,811.36	20.7%	2,088,416,188.64
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,428,700,000.00	1,048,700,000.00	43,511,628.00	223,820,722.05	21.3%	824,879,277.95
23020104	CONSTRUCTION / PROVISION OF HOUSING	152,000,000.00	402,000,000.00	-	-	0.0%	402,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,724,122,000.00	1,830,442,000.00	292,058,179.21	960,422,022.11	52.5%	870,019,977.89
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,624,785,000.00	4,908,650,000.00	87,488,649.74	811,633,070.79	16.5%	4,097,016,929.21
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	11,563,950,000.00	5,589,110,000.00	13,366,094.20	3,257,920,500.20	58.3%	2,331,189,499.80
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	231,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,435,160,000.00	910,160,000.00	696,283,367.48	1,239,111,650.82	136.1%	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,041,300,000.00	1,683,300,000.00	-	15,000,000.00	0.9%	1,668,300,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	18,922,800,000.00	17,657,500,000.00	1,598,223,992.66	5,943,214,395.44	33.7%	11,714,285,604.56
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	150,000,000.00	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,223,950,000.00	9,611,200,000.00	258,045,009.57	873,419,467.81	9.1%	8,737,780,532.19
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	580,000,000.00	408,000,000.00	-	-	0.0%	408,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70,000,000.00	38,600,000.00	-	-	0.0%	38,600,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	200,000,000.00	1,415,000,000.00	-	109,898,875.00	7.8%	1,305,101,125.00
23020124	CONSTRUCTION OF MARKETS/PARKS	152,000,000.00	108,000,000.00	-	-	0.0%	108,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	18,800,000.00	30,000,000.00	-	2,757,677.86	9.2%	27,242,322.14
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	181,400,000.00	275,800,000.00	340,000.00	340,000.00	0.1%	275,460,000.00
2303	REHABILITATION / REPAIRS	12,388,641,000.00	13,624,084,000.00	460,230,420.08	1,713,495,457.63	12.6%	11,910,588,542.37
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,388,641,000.00	13,624,084,000.00	460,230,420.08	1,713,495,457.63	12.6%	11,910,588,542.37
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	23,000,000.00	438,250,000.00	-	22,812,942.50	5.2%	415,437,057.50
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	195,000,000.00	-	-	0.0%	195,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	-	25,000,000.00	-	-	0.0%	25,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,082,275,000.00	4,351,275,000.00	5,314,909.50	186,878,173.50	4.3%	4,164,396,826.50
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,000,000.00	218,200,000.00	-	-	0.0%	218,200,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,630,800,000.00	2,730,800,000.00	147,871,800.00	313,133,521.25	11.5%	2,417,666,478.75
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	29,000,000.00	-	-	0.0%	29,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	243,000,000.00	238,000,000.00	-	-	0.0%	238,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	15,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	4,714,310,000.00	4,684,810,000.00	292,043,710.58	1,025,409,303.98	21.9%	3,659,400,696.02
23030115	REHABILITATION / REPAIRS - WATER-WAY	-	2,000,000.00	-	-	0.0%	2,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	427,700,000.00	20,000,000.00	-	135,000,000.00	675.0%	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,186,039,000.00	627,449,000.00	15,000,000.00	30,261,516.40	4.8%	597,187,483.60
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	28,300,000.00	28,300,000.00	-	-	0.0%	28,300,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	12,217,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	3,859,500,000.00	3,539,500,000.00	71,044,897.06	80,293,087.35	2.3%	3,459,206,912.65
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	3,859,500,000.00	3,539,500,000.00	71,044,897.06	80,293,087.35	2.3%	3,459,206,912.65
23040101	TREE PLANTING	54,000,000.00	217,000,000.00	-	-	0.0%	217,000,000.00
23040102	EROSION & FLOOD CONTROL	3,506,500,000.00	3,038,500,000.00	71,044,897.06	80,293,087.35	2.6%	2,958,206,912.65
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	254,000,000.00	254,000,000.00	-	-	0.0%	254,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	45,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
2305	OTHER CAPITAL PROJECTS	8,867,069,000.00	11,931,048,000.00	212,220,420.00	1,091,858,270.16	9.2%	10,839,189,729.84
230501	ACQUISITION OF NON TANGIBLE ASSETS	8,867,069,000.00	11,931,048,000.00	212,220,420.00	1,091,858,270.16	9.2%	10,839,189,729.84
23050101	RESEARCH AND DEVELOPMENT	7,267,100,000.00	7,138,520,000.00	207,243,220.00	896,949,682.76	12.6%	6,241,570,317.24
23050102	COMPUTER SOFTWARE ACQUISITION	1,122,656,000.00	822,830,000.00	-	186,093,887.40	22.6%	636,736,112.60
23050103	MONITORING AND EVALUATION	47,593,000.00	1,090,498,000.00	4,977,200.00	8,814,700.00	0.8%	1,081,683,300.00
23050107	MARGIN FOR INCREASES IN COSTS	429,720,000.00	2,879,200,000.00	-	-	0.0%	2,879,200,000.00

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Enugu State Government Budget Performance Report 2021 Q4 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Expenditure	169,845,758,500.00	169,845,758,500.00	19,910,958,382.80	76,216,211,079.49	44.9%	93,629,547,420.51
701	General Public Service	47,651,395,951.00	42,561,554,574.00	6,496,904,765.03	25,839,600,160.93	60.7%	16,721,954,413.07
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	34,045,379,226.00	26,726,380,973.00	3,537,805,282.92	16,833,651,031.18	63.0%	9,892,729,941.82
70111	Executive Organ and Legislative Organs	25,503,359,594.00	23,740,289,677.00	1,407,222,218.75	10,953,476,455.32	46.1%	12,786,813,221.68
70112	Financial and Fiscal Affairs	8,542,019,632.00	2,986,091,296.00	2,130,583,064.17	5,880,174,575.86	196.9%	2,894,083,279.86
7012	Foreign and Economic Aid	-	7,200,000.00	-	-	0.0%	7,200,000.00
70121	Economic Aid to Developing Countries and Countries in Transition	-	7,200,000.00	-	-	0.0%	7,200,000.00
7013	General Services	13,594,016,725.00	9,508,804,577.00	2,959,099,482.11	9,005,949,129.75	94.7%	502,855,447.25
70131	General Personnel Services	8,569,559,706.00	1,902,544,706.00	2,420,475,847.57	7,788,999,475.46	409.4%	5,886,454,769.46
70132	Overall Planning and Statistical Services	931,246,187.00	965,246,187.00	77,153,419.88	254,390,859.83	26.4%	710,855,327.17
70133	Other General Services	4,093,210,832.00	6,641,013,684.00	461,470,214.66	962,558,794.46	14.5%	5,678,454,889.54
7016	General Public Services N.E.C	12,000,000.00	719,169,024.00	-	-	0.0%	719,169,024.00
70161	General Public Services N.E.C	12,000,000.00	719,169,024.00	-	-	0.0%	719,169,024.00
7017	Public Debt Transactions	-	5,600,000,000.00	-	-	0.0%	5,600,000,000.00
70171	Public Debt Transactions	-	5,600,000,000.00	-	-	0.0%	5,600,000,000.00
703	Public Order and Safety	6,051,223,667.00	5,956,858,789.00	976,645,696.80	2,728,636,872.93	45.8%	3,228,221,916.07
7032	Fire Protection Services	778,700,000.00	733,700,000.00	23,142,307.56	98,414,936.09	13.4%	635,285,063.91
70321	Fire Protection Services	778,700,000.00	733,700,000.00	23,142,307.56	98,414,936.09	13.4%	635,285,063.91
7033	Justice & Law Courts	5,272,523,667.00	5,223,158,789.00	953,503,389.24	2,630,221,936.84	50.4%	2,592,936,852.16
70331	Justice & Law Courts	5,272,523,667.00	5,223,158,789.00	953,503,389.24	2,630,221,936.84	50.4%	2,592,936,852.16
704	Economic Affairs	53,623,985,863.00	51,667,034,040.00	4,775,748,066.22	16,992,849,256.67	32.9%	34,674,184,783.33
7041	General Economic, Commercial and Labour Affairs	2,650,504,634.00	2,716,333,167.00	73,197,644.49	400,523,298.03	14.7%	2,315,809,868.97
70411	General Economic and Commercial Affairs	2,563,522,945.00	2,569,514,926.00	59,449,399.45	371,710,372.98	14.5%	2,197,804,553.02
70412	General Labour Affairs	86,981,689.00	146,818,241.00	13,748,245.04	28,812,925.05	19.6%	118,005,315.95
7042	Agriculture, Forestry, Fishing and Hunting	1,994,149,290.00	3,003,249,290.00	107,760,066.58	441,996,195.98	14.7%	2,561,253,094.02
70421	Agriculture	1,994,149,290.00	3,003,249,290.00	107,760,066.58	441,996,195.98	14.7%	2,561,253,094.02
7043	Fuel and Energy	2,470,205,360.00	2,472,205,360.00	102,242,557.87	367,698,587.26	14.9%	2,104,506,772.74
70435	Electricity	2,470,205,360.00	2,472,205,360.00	102,242,557.87	367,698,587.26	14.9%	2,104,506,772.74
7044	Mining, Manufacturing and Construction	43,825,255,327.00	42,431,255,327.00	4,366,285,166.64	15,350,806,427.94	36.2%	27,080,448,899.06
70443	Construction	43,825,255,327.00	42,431,255,327.00	4,366,285,166.64	15,350,806,427.94	36.2%	27,080,448,899.06
7045	Transport	1,006,431,598.00	1,006,431,598.00	90,492,005.39	280,097,751.84	27.8%	726,333,846.16
70451	Road Transport	1,006,431,598.00	1,006,431,598.00	90,492,005.39	280,097,751.84	27.8%	726,333,846.16
7047	Other Industries	-	32,459,298.00	-	-	0.0%	32,459,298.00
70473	Tourism	-	32,459,298.00	-	-	0.0%	32,459,298.00
7048	R&D Economic Affairs	1,009,100,000.00	-	-	398,804.95	-	398,804.95
70482	R&D Agriculture, Forestry, Fishing and Hunting	1,009,100,000.00	-	-	398,804.95	-	398,804.95
7049	Economic Affairs N. E. C	668,339,654.00	5,100,000.00	35,770,625.25	151,328,190.67	2967.2%	146,228,190.67
70491	Economic Affairs N. E. C	668,339,654.00	5,100,000.00	35,770,625.25	151,328,190.67	2967.2%	146,228,190.67
705	Environmental Protection	10,773,305,772.00	10,349,534,408.00	660,351,724.23	2,086,231,793.02	20.2%	8,263,302,614.98
7051	Waste Management	336,821,970.00	336,821,970.00	5,674,049.50	165,790,449.50	49.2%	171,031,520.50
70511	Waste Management	336,821,970.00	336,821,970.00	5,674,049.50	165,790,449.50	49.2%	171,031,520.50
7052	Waste Water Management	6,868,746,364.00	6,461,275,000.00	559,472,709.81	1,673,249,158.80	25.9%	4,788,025,841.20
70521	Waste Water Management	6,868,746,364.00	6,461,275,000.00	559,472,709.81	1,673,249,158.80	25.9%	4,788,025,841.20
7055	R&D Environmental Protection	96,285,029.00	-	8,546,638.65	33,045,838.32	-	33,045,838.32
70551	R&D Environmental Protection	96,285,029.00	-	8,546,638.65	33,045,838.32	-	33,045,838.32
7056	Environmental Protection N.E.C.	3,471,452,409.00	3,551,437,438.00	86,658,326.27	214,146,346.40	6.0%	3,337,291,091.60
70561	Environmental Protection N.E.C.	3,471,452,409.00	3,551,437,438.00	86,658,326.27	214,146,346.40	6.0%	3,337,291,091.60
706	Housing and Community Amenities	4,031,697,641.00	5,333,046,157.00	166,636,595.36	742,520,823.03	13.9%	4,590,525,333.97
7061	Housing Development	1,228,994,807.00	1,259,594,807.00	7,426,452.56	38,194,216.10	3.0%	1,221,400,590.90
70611	Housing Development	1,228,994,807.00	1,259,594,807.00	7,426,452.56	38,194,216.10	3.0%	1,221,400,590.90
7062	Community Development	2,647,702,834.00	3,306,675,274.00	159,210,142.80	704,326,606.93	21.3%	2,602,348,667.07
70621	Community Development	2,647,702,834.00	3,306,675,274.00	159,210,142.80	704,326,606.93	21.3%	2,602,348,667.07
7063	Water Supply	-	428,471,364.00	-	-	0.0%	428,471,364.00
70631	Water Supply	-	428,471,364.00	-	-	0.0%	428,471,364.00
7065	R&D Housing and Community Amenities	155,000,000.00	-	-	-	-	-
70651	R&D Housing and Community Amenities	155,000,000.00	-	-	-	-	-
7066	Housing and Community Amenities N. E. C	-	338,304,712.00	-	-	0.0%	338,304,712.00
70661	Housing and Community Amenities N. E. C	-	338,304,712.00	-	-	0.0%	338,304,712.00

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
707	Health	15,081,767,672.00	15,314,567,672.00	2,020,565,047.17	7,990,351,839.42	52.2%	7,324,215,832.58
7071	Medical Products, Appliances and Equipment	-	80,000,000.00	-	-	0.0%	80,000,000.00
70713	Therapeutic Appliances and Equipment	-	80,000,000.00	-	-	0.0%	80,000,000.00
7073	Hospital Services	9,053,425,707.00	9,286,125,707.00	1,722,808,464.05	6,712,868,238.10	72.3%	2,573,257,468.90
70731	General Hospital Services	9,053,425,707.00	5,001,295,098.00	1,722,808,464.05	6,712,868,238.10	134.2%	1,711,573,140.10
70732	Specialized Hospital Services	-	4,284,830,609.00	-	-	0.0%	4,284,830,609.00
7074	Public Health Services	2,070,990,000.00	1,896,590,000.00	50,860,734.25	111,736,772.14	5.9%	1,784,853,227.86
70741	Public Health Services	2,070,990,000.00	1,896,590,000.00	50,860,734.25	111,736,772.14	5.9%	1,784,853,227.86
7076	Health N. E. C	3,957,351,965.00	4,051,851,965.00	246,895,848.87	1,165,746,829.18	28.8%	2,886,105,135.82
70761	Health N. E. C	3,957,351,965.00	4,051,851,965.00	246,895,848.87	1,165,746,829.18	28.8%	2,886,105,135.82
708	Recreation, Culture and Religion	3,015,023,851.00	3,365,078,422.00	504,542,248.15	1,628,970,538.19	48.4%	1,736,107,883.81
7081	Recreational and Sporting Services	2,233,037,540.00	2,041,648,242.00	475,746,723.56	1,511,524,673.31	74.0%	530,123,568.69
70811	Recreational and Sporting Services	2,233,037,540.00	2,041,648,242.00	475,746,723.56	1,511,524,673.31	74.0%	530,123,568.69
7082	Cultural Services	57,748,002.00	120,636,311.00	3,277,929.00	15,915,002.00	13.2%	104,721,309.00
70821	Cultural Services	57,748,002.00	120,636,311.00	3,277,929.00	15,915,002.00	13.2%	104,721,309.00
7083	Broadcasting and Publishing Services	-	556,843,869.00	-	-	0.0%	556,843,869.00
70831	Broadcasting and Publishing Services	-	556,843,869.00	-	-	0.0%	556,843,869.00
7084	Religious and Other Community Services	162,044,127.00	126,400,000.00	5,518,643.04	31,109,156.37	24.6%	95,290,843.63
70841	Religious and Other Community Services	162,044,127.00	126,400,000.00	5,518,643.04	31,109,156.37	24.6%	95,290,843.63
7086	Recreation, Culture and Religion N. E. C	562,194,182.00	519,550,000.00	19,998,952.55	70,421,706.51	13.6%	449,128,293.49
70861	Recreation, Culture and Religion N. E. C	562,194,182.00	519,550,000.00	19,998,952.55	70,421,706.51	13.6%	449,128,293.49
709	Education	29,374,881,740.00	27,463,865,695.00	4,210,350,267.56	17,972,540,036.90	65.4%	9,491,325,658.10
7091	Pre-Primary and Primary Education	8,216,901,710.00	6,440,101,710.00	161,841,491.14	540,843,067.13	8.4%	5,899,258,642.87
70912	Primary Education	8,216,901,710.00	6,440,101,710.00	161,841,491.14	540,843,067.13	8.4%	5,899,258,642.87
7092	Secondary Education	12,806,167,545.00	12,829,267,545.00	2,893,506,588.66	11,550,410,907.58	90.0%	1,278,856,637.42
70921	Junior Secondary	-	135,200,000.00	-	-	0.0%	135,200,000.00
70922	Senior Secondary	12,806,167,545.00	12,694,067,545.00	2,893,506,588.66	11,550,410,907.58	91.0%	1,143,656,637.42
7094	Tertiary Education	6,630,524,220.00	6,578,461,820.00	875,505,469.91	5,251,815,629.50	79.8%	1,326,646,190.50
70941	First Stage of Tertiary Education	4,424,344,220.00	4,077,381,820.00	856,108,216.98	3,775,617,549.61	92.6%	301,764,270.39
70942	Second Stage of Tertiary Education	2,206,180,000.00	2,501,080,000.00	19,397,252.93	1,476,198,079.89	59.0%	1,024,881,920.11
7095	Education Not Definable by Level	43,725,000.00	58,025,000.00	483,063.80	3,512,745.37	6.1%	54,512,254.63
70951	Education Not Definable by Level	43,725,000.00	58,025,000.00	483,063.80	3,512,745.37	6.1%	54,512,254.63
7096	Subsidiary Services to Education	5,000,000.00	604,674,695.00	-	-	0.0%	604,674,695.00
70961	Subsidiary Services to Education	5,000,000.00	604,674,695.00	-	-	0.0%	604,674,695.00
7097	R&D Education	-	32,495,760.00	-	-	0.0%	32,495,760.00
70971	R&D Education	-	32,495,760.00	-	-	0.0%	32,495,760.00
7098	Education N. E. C	1,672,563,265.00	920,839,165.00	279,013,654.05	625,957,687.32	68.0%	294,881,477.68
70981	Education N. E. C	1,672,563,265.00	920,839,165.00	279,013,654.05	625,957,687.32	68.0%	294,881,477.68
710	Social Protection	242,476,343.00	7,834,218,743.00	99,213,972.28	234,509,758.40	3.0%	7,599,708,984.60
7101	Sickness and Disability	14,700,000.00	14,700,000.00	5,400,000.00	5,400,000.00	36.7%	9,300,000.00
71011	Sickness	14,700,000.00	5,300,000.00	5,400,000.00	5,400,000.00	101.9%	100,000.00
71012	Disability	-	9,400,000.00	-	-	0.0%	9,400,000.00
7102	Old Age	-	6,998,762,400.00	-	-	0.0%	6,998,762,400.00
71021	Old Age	-	6,998,762,400.00	-	-	0.0%	6,998,762,400.00
7103	Survivors	-	11,300,000.00	-	-	0.0%	11,300,000.00
71031	Survivors	-	11,300,000.00	-	-	0.0%	11,300,000.00
7104	Family and Children	219,276,343.00	218,776,343.00	93,163,972.28	228,459,758.40	104.4%	9,683,415.40
71041	Family and Children	219,276,343.00	218,776,343.00	93,163,972.28	228,459,758.40	104.4%	9,683,415.40
7105	Unemployment	8,500,000.00	389,680,000.00	650,000.00	650,000.00	0.2%	389,030,000.00
71051	Unemployment	8,500,000.00	389,680,000.00	650,000.00	650,000.00	0.2%	389,030,000.00
7109	Social Protection N. E. C	-	201,000,000.00	-	-	0.0%	201,000,000.00
71091	Social Protection N. E. C	-	201,000,000.00	-	-	0.0%	201,000,000.00

Table 11: Personnel Expenditure by Function

Enugu State Government Budget Performance Report 2021 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	38,101,660,000.00	38,107,660,000.00	9,298,686,721.83	36,627,130,679.88	96.1%	1,480,529,320.12
701	General Public Service	10,889,307,551.00	3,524,076,174.00	2,703,463,646.62	9,317,780,904.34	264.4%	- 5,793,704,730.34
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	1,842,706,226.00	1,193,497,973.00	363,538,363.52	1,481,218,125.50	124.1%	- 287,720,152.50
70111	Executive Organ and Legislative Organs	1,043,078,594.00	416,958,677.00	222,641,514.43	741,399,662.78	177.8%	- 324,440,985.78
70112	Financial and Fiscal Affairs	799,627,632.00	776,539,296.00	140,896,849.09	739,818,462.72	95.3%	- 36,720,833.28
7013	General Services	9,046,601,325.00	2,090,559,177.00	2,339,925,283.10	7,836,562,778.84	374.9%	- 5,746,003,601.84
70131	General Personnel Services	8,154,589,706.00	1,549,589,706.00	2,225,776,334.58	7,312,262,549.79	471.9%	- 5,762,672,843.79
70132	Overall Planning and Statistical Services	124,546,187.00	124,546,187.00	24,083,311.77	98,276,822.80	78.9%	- 26,269,364.20
70133	Other General Services	767,465,432.00	416,423,284.00	90,065,636.75	426,023,406.25	102.3%	- 9,600,122.25
7016	General Public Services N.E.C	-	240,019,024.00	-	-	0.0%	240,019,024.00
70161	General Public Services N.E.C	-	240,019,024.00	-	-	0.0%	240,019,024.00
703	Public Order and Safety	2,403,223,667.00	2,336,858,789.00	401,116,150.58	1,769,955,594.24	75.7%	566,903,194.76
7033	Justice & Law Courts	2,403,223,667.00	2,336,858,789.00	401,116,150.58	1,769,955,594.24	75.7%	566,903,194.76
70331	Justice & Law Courts	2,403,223,667.00	2,336,858,789.00	401,116,150.58	1,769,955,594.24	75.7%	566,903,194.76
704	Economic Affairs	1,469,569,763.00	1,400,607,940.00	271,355,332.44	1,144,246,259.05	81.7%	256,361,680.95
7041	General Economic, Commercial and Labour Affairs	292,787,134.00	294,615,667.00	47,920,355.51	201,730,043.85	68.5%	92,885,623.15
70411	General Economic and Commercial Affairs	261,352,945.00	235,394,926.00	44,344,699.52	187,300,934.05	79.6%	- 48,093,991.95
70412	General Labour Affairs	31,434,189.00	59,220,741.00	3,575,655.99	14,429,109.80	24.4%	- 44,791,631.20
7042	Agriculture, Forestry, Fishing and Hunting	462,299,290.00	462,299,290.00	105,360,320.58	432,415,398.23	93.5%	29,883,891.77
70421	Agriculture	462,299,290.00	462,299,290.00	105,360,320.58	432,415,398.23	93.5%	29,883,891.77
7043	Fuel and Energy	76,055,360.00	68,055,360.00	-	42,986,762.42	63.2%	25,068,597.58
70435	Electricity	76,055,360.00	68,055,360.00	-	42,986,762.42	63.2%	25,068,597.58
7044	Mining, Manufacturing and Construction	229,445,327.00	229,445,327.00	41,754,105.26	169,980,587.81	74.1%	59,464,739.19
70443	Construction	229,445,327.00	229,445,327.00	41,754,105.26	169,980,587.81	74.1%	59,464,739.19
7045	Transport	323,982,998.00	323,982,998.00	41,218,795.84	154,647,932.97	47.7%	169,335,065.03
70451	Road Transport	323,982,998.00	323,982,998.00	41,218,795.84	154,647,932.97	47.7%	169,335,065.03
7047	Other Industries	-	22,209,298.00	-	-	0.0%	22,209,298.00
70473	Tourism	-	22,209,298.00	-	-	0.0%	22,209,298.00
7049	Economic Affairs N. E. C	84,999,654.00	-	35,101,755.25	142,485,533.77	-	142,485,533.77
70491	Economic Affairs N. E. C	84,999,654.00	-	35,101,755.25	142,485,533.77	-	142,485,533.77
705	Environmental Protection	595,030,772.00	330,409,408.00	153,452,744.21	422,567,356.08	127.9%	- 92,157,948.08
7051	Waste Management	51,521,970.00	51,521,970.00	-	62,868,300.00	122.0%	11,346,330.00
70511	Waste Management	51,521,970.00	51,521,970.00	-	62,868,300.00	122.0%	11,346,330.00
7052	Waste Water Management	264,621,364.00	-	108,469,123.29	202,842,968.44	-	202,842,968.44
70521	Waste Water Management	264,621,364.00	-	108,469,123.29	202,842,968.44	-	202,842,968.44
7055	R&D Environmental Protection	34,485,029.00	-	7,546,300.65	31,245,434.32	-	31,245,434.32
70551	R&D Environmental Protection	34,485,029.00	-	7,546,300.65	31,245,434.32	-	31,245,434.32
7056	Environmental Protection N.E.C.	244,402,409.00	278,887,438.00	37,437,320.27	125,610,653.32	45.0%	153,276,784.68
70561	Environmental Protection N.E.C.	244,402,409.00	278,887,438.00	37,437,320.27	125,610,653.32	45.0%	153,276,784.68
706	Housing and Community Amenities	239,434,641.00	654,343,157.00	128,400,291.21	360,880,819.26	55.2%	293,462,337.74
7061	Housing Development	26,794,807.00	26,794,807.00	6,826,418.16	26,708,443.05	99.7%	86,363.95
70611	Housing Development	26,794,807.00	26,794,807.00	6,826,418.16	26,708,443.05	99.7%	86,363.95
7062	Community Development	212,639,834.00	115,922,274.00	121,573,873.05	334,172,376.21	288.3%	- 218,250,102.21
70621	Community Development	212,639,834.00	115,922,274.00	121,573,873.05	334,172,376.21	288.3%	- 218,250,102.21
7063	Water Supply	-	232,621,364.00	-	-	0.0%	232,621,364.00
70631	Water Supply	-	232,621,364.00	-	-	0.0%	232,621,364.00
7066	Housing and Community Amenities N. E. C	-	279,004,712.00	-	-	0.0%	279,004,712.00
70661	Housing and Community Amenities N. E. C	-	279,004,712.00	-	-	0.0%	279,004,712.00
707	Health	6,872,142,672.00	6,872,142,672.00	1,925,500,336.20	7,327,009,258.17	106.6%	- 454,866,586.17
7073	Hospital Services	6,414,525,707.00	6,414,525,707.00	1,721,093,176.05	6,578,980,862.10	102.6%	- 164,455,155.10
70731	General Hospital Services	6,414,525,707.00	6,414,525,707.00	1,721,093,176.05	6,578,980,862.10	102.6%	- 164,455,155.10
70732	Specialized Hospital Services	-	4,232,830,609.00	-	-	0.0%	4,232,830,609.00
7076	Health N. E. C	457,616,965.00	457,616,965.00	204,407,160.15	748,028,396.07	163.5%	- 290,411,431.07
70761	Health N. E. C	457,616,965.00	457,616,965.00	204,407,160.15	748,028,396.07	163.5%	- 290,411,431.07
708	Recreation, Culture and Religion	399,743,851.00	739,668,422.00	112,104,424.31	341,635,655.06	46.2%	398,032,766.94
7081	Recreational and Sporting Services	307,657,540.00	277,448,242.00	87,255,155.54	240,512,540.49	86.7%	36,935,701.51
70811	Recreational and Sporting Services	307,657,540.00	277,448,242.00	87,255,155.54	240,512,540.49	86.7%	36,935,701.51

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
7082	Cultural Services	24,398,002.00	87,286,311.00	3,079,929.00	14,205,002.00	16.3%	73,081,309.00
70821	Cultural Services	24,398,002.00	87,286,311.00	3,079,929.00	14,205,002.00	16.3%	73,081,309.00
7083	Broadcasting and Publishing Services	-	374,933,869.00	-	-	0.0%	374,933,869.00
70831	Broadcasting and Publishing Services	-	374,933,869.00	-	-	0.0%	374,933,869.00
7084	Religious and Other Community Services	25,044,127.00	-	4,968,472.04	20,966,047.38	-	20,966,047.38
70841	Religious and Other Community Services	25,044,127.00	-	4,968,472.04	20,966,047.38	-	20,966,047.38
7086	Recreation, Culture and Religion N. E. C	42,644,182.00	-	16,800,867.73	65,952,065.19	-	65,952,065.19
70861	Recreation, Culture and Religion N. E. C	42,644,182.00	-	16,800,867.73	65,952,065.19	-	65,952,065.19
709	Education	15,178,530,740.00	15,199,514,695.00	3,584,662,948.28	15,869,917,565.98	104.4%	-670,402,870.98
7091	Pre-Primary and Primary Education	96,701,710.00	73,701,710.00	-	69,026,180.57	93.7%	4,675,529.43
70912	Primary Education	96,701,710.00	73,701,710.00	-	69,026,180.57	93.7%	4,675,529.43
7092	Secondary Education	11,614,283,545.00	11,614,283,545.00	2,857,676,658.38	11,491,242,735.87	98.9%	123,040,809.13
70922	Senior Secondary	11,614,283,545.00	11,614,283,545.00	2,857,676,658.38	11,491,242,735.87	98.9%	123,040,809.13
7094	Tertiary Education	3,173,438,220.00	3,173,375,820.00	668,954,961.78	4,105,811,863.45	129.4%	-932,436,043.45
70941	First Stage of Tertiary Education	1,723,438,220.00	1,723,375,820.00	668,954,961.78	2,898,448,766.41	168.2%	1,175,072,946.41
70942	Second Stage of Tertiary Education	1,450,000,000.00	1,450,000,000.00	-	1,207,363,097.04	83.3%	242,636,902.96
7096	Subsidiary Services to Education	-	41,974,695.00	-	-	0.0%	41,974,695.00
70961	Subsidiary Services to Education	-	41,974,695.00	-	-	0.0%	41,974,695.00
7097	R&D Education	-	22,295,760.00	-	-	0.0%	22,295,760.00
70971	R&D Education	-	22,295,760.00	-	-	0.0%	22,295,760.00
7098	Education N. E. C	294,107,265.00	273,883,165.00	58,031,328.12	203,836,786.09	74.4%	70,046,378.91
70981	Education N. E. C	294,107,265.00	273,883,165.00	58,031,328.12	203,836,786.09	74.4%	70,046,378.91
710	Social Protection	54,676,343.00	7,050,038,743.00	18,630,847.98	73,137,267.70	1.0%	6,976,901,475.30
7102	Old Age	-	6,984,062,400.00	-	-	0.0%	6,984,062,400.00
71021	Old Age	-	6,984,062,400.00	-	-	0.0%	6,984,062,400.00
7103	Survivors	-	11,300,000.00	-	-	0.0%	11,300,000.00
71031	Survivors	-	11,300,000.00	-	-	0.0%	11,300,000.00
7104	Family and Children	54,676,343.00	54,676,343.00	18,630,847.98	73,137,267.70	133.8%	-18,460,924.70
71041	Family and Children	54,676,343.00	54,676,343.00	18,630,847.98	73,137,267.70	133.8%	-18,460,924.70

Table 12: Overhead Expenditure by Function

Enugu State Government Budget Performance Report 2021 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	25,009,240,000.00	27,844,240,000.00	2,973,412,313.73	13,849,665,527.83	49.7%	13,994,574,472.17
701	General Public Service	18,359,820,000.00	20,467,910,000.00	1,063,770,876.36	9,131,684,738.98	44.6%	11,336,225,261.02
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	17,349,650,000.00	17,791,460,000.00	481,282,637.35	8,160,763,770.07	45.9%	9,630,696,229.93
70111	Executive Organ and Legislative Organs	15,898,000,000.00	16,221,050,000.00	325,951,010.88	7,540,554,099.13	46.5%	8,680,495,900.87
70112	Financial and Fiscal Affairs	1,451,650,000.00	1,570,410,000.00	155,331,626.47	620,209,670.94	39.5%	950,200,329.06
7013	General Services	998,170,000.00	897,300,000.00	582,488,239.01	970,920,968.91	108.2%	- 73,620,968.91
70131	General Personnel Services	202,330,000.00	116,930,000.00	193,999,512.99	408,257,503.67	349.1%	- 291,327,503.67
70132	Overall Planning and Statistical Services	181,350,000.00	215,350,000.00	53,070,108.11	156,114,037.03	72.5%	59,235,962.97
70133	Other General Services	614,490,000.00	565,020,000.00	335,418,617.91	406,549,428.21	72.0%	158,470,571.79
7016	General Public Services N.E.C	12,000,000.00	479,150,000.00	-	-	0.0%	479,150,000.00
70161	General Public Services N.E.C	12,000,000.00	479,150,000.00	-	-	0.0%	479,150,000.00
7017	Public Debt Transactions	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
70171	Public Debt Transactions	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
703	Public Order and Safety	887,050,000.00	859,050,000.00	573,015,046.22	799,777,511.19	93.1%	59,272,488.81
7032	Fire Protection Services	130,700,000.00	85,700,000.00	22,605,307.56	24,937,586.09	29.1%	60,762,413.91
70321	Fire Protection Services	130,700,000.00	85,700,000.00	22,605,307.56	24,937,586.09	29.1%	60,762,413.91
7033	Justice & Law Courts	756,350,000.00	773,350,000.00	550,409,738.66	774,839,925.10	100.2%	- 1,489,925.10
70331	Justice & Law Courts	756,350,000.00	773,350,000.00	550,409,738.66	774,839,925.10	100.2%	- 1,489,925.10
704	Economic Affairs	1,789,660,000.00	1,850,310,000.00	316,661,472.03	532,609,450.32	28.8%	1,317,700,549.68
7041	General Economic, Commercial and Labour Affairs	202,730,000.00	266,730,000.00	24,937,288.98	82,789,654.18	31.0%	183,940,345.82
70411	General Economic and Commercial Affairs	186,050,000.00	218,000,000.00	15,104,699.93	69,105,838.93	31.7%	148,894,161.07
70412	General Labour Affairs	16,680,000.00	48,730,000.00	9,832,589.05	13,683,815.25	28.1%	35,046,184.75
7042	Agriculture, Forestry, Fishing and Hunting	80,200,000.00	92,200,000.00	2,399,746.00	9,580,797.75	10.4%	82,619,202.25
70421	Agriculture	80,200,000.00	92,200,000.00	2,399,746.00	9,580,797.75	10.4%	82,619,202.25
7043	Fuel and Energy	244,150,000.00	254,150,000.00	58,730,929.87	100,891,102.79	39.7%	153,258,897.21
70435	Electricity	244,150,000.00	254,150,000.00	58,730,929.87	100,891,102.79	39.7%	153,258,897.21
7044	Mining, Manufacturing and Construction	1,102,100,000.00	1,101,600,000.00	180,651,427.63	211,634,114.88	19.2%	889,965,885.12
70443	Construction	1,102,100,000.00	1,101,600,000.00	180,651,427.63	211,634,114.88	19.2%	889,965,885.12
7045	Transport	120,280,000.00	120,280,000.00	49,273,209.55	121,612,318.87	101.1%	- 1,332,318.87
70451	Road Transport	120,280,000.00	120,280,000.00	49,273,209.55	121,612,318.87	101.1%	- 1,332,318.87
7047	Other Industries	-	10,250,000.00	-	-	0.0%	10,250,000.00
70473	Tourism	-	10,250,000.00	-	-	0.0%	10,250,000.00
7048	R&D Economic Affairs	12,000,000.00	-	-	398,804.95	-	398,804.95
70482	R&D Agriculture, Forestry, Fishing and Hunting	12,000,000.00	-	-	398,804.95	-	398,804.95
7049	Economic Affairs N. E. C	28,200,000.00	5,100,000.00	668,870.00	5,702,656.90	111.8%	602,656.90
70491	Economic Affairs N. E. C	28,200,000.00	5,100,000.00	668,870.00	5,702,656.90	111.8%	602,656.90
705	Environmental Protection	373,000,000.00	213,850,000.00	188,115,941.31	470,200,416.33	219.9%	- 256,350,416.33
7051	Waste Management	73,800,000.00	73,800,000.00	5,674,049.50	10,109,649.50	13.7%	63,690,350.50
70511	Waste Management	73,800,000.00	73,800,000.00	5,674,049.50	10,109,649.50	13.7%	63,690,350.50
7052	Waste Water Management	142,850,000.00	-	151,970,547.81	395,504,669.75	-	395,504,669.75
70521	Waste Water Management	142,850,000.00	-	151,970,547.81	395,504,669.75	-	395,504,669.75
7055	R&D Environmental Protection	8,800,000.00	-	1,000,338.00	1,800,404.00	-	1,800,404.00
70551	R&D Environmental Protection	8,800,000.00	-	1,000,338.00	1,800,404.00	-	1,800,404.00
7056	Environmental Protection N.E.C.	147,550,000.00	140,050,000.00	29,471,006.00	62,785,693.08	44.8%	77,264,306.92
70561	Environmental Protection N.E.C.	147,550,000.00	140,050,000.00	29,471,006.00	62,785,693.08	44.8%	77,264,306.92

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
706	Housing and Community Amenities	116,950,000.00	448,250,000.00	38,236,304.15	64,316,633.77	14.3%	383,933,366.23
7061	Housing Development	17,500,000.00	48,100,000.00	600,034.40	11,485,773.05	23.9%	36,614,226.95
70611	Housing Development	17,500,000.00	48,100,000.00	600,034.40	11,485,773.05	23.9%	36,614,226.95
7062	Community Development	99,450,000.00	145,000,000.00	37,636,269.75	52,830,860.72	36.4%	92,169,139.28
70621	Community Development	99,450,000.00	145,000,000.00	37,636,269.75	52,830,860.72	36.4%	92,169,139.28
7063	Water Supply	-	195,850,000.00	-	-	0.0%	195,850,000.00
70631	Water Supply	-	195,850,000.00	-	-	0.0%	195,850,000.00
7066	Housing and Community Amenities N. E. C	-	59,300,000.00	-	-	0.0%	59,300,000.00
70661	Housing and Community Amenities N. E. C	-	59,300,000.00	-	-	0.0%	59,300,000.00
707	Health	662,450,000.00	765,250,000.00	30,644,706.24	41,469,578.25	5.4%	723,780,421.75
7073	Hospital Services	41,900,000.00	224,600,000.00	1,715,288.00	2,558,316.00	1.1%	222,041,684.00
70731	General Hospital Services	41,900,000.00	172,600,000.00	1,715,288.00	2,558,316.00	1.5%	170,041,684.00
70732	Specialized Hospital Services	-	52,000,000.00	-	-	0.0%	52,000,000.00
7074	Public Health Services	247,400,000.00	73,000,000.00	16,943,304.50	18,191,304.50	24.9%	54,808,695.50
70741	Public Health Services	247,400,000.00	73,000,000.00	16,943,304.50	18,191,304.50	24.9%	54,808,695.50
7076	Health N. E. C	373,150,000.00	467,650,000.00	11,986,113.74	20,719,957.75	4.4%	446,930,042.25
70761	Health N. E. C	373,150,000.00	467,650,000.00	11,986,113.74	20,719,957.75	4.4%	446,930,042.25
708	Recreation, Culture and Religion	786,530,000.00	796,660,000.00	274,569,323.84	1,034,466,383.13	129.9%	- 237,806,383.13
7081	Recreational and Sporting Services	668,330,000.00	507,150,000.00	270,623,068.02	1,018,143,632.82	200.8%	- 510,993,632.82
70811	Recreational and Sporting Services	668,330,000.00	507,150,000.00	270,623,068.02	1,018,143,632.82	200.8%	- 510,993,632.82
7082	Cultural Services	8,100,000.00	8,100,000.00	198,000.00	1,710,000.00	21.1%	6,390,000.00
70821	Cultural Services	8,100,000.00	8,100,000.00	198,000.00	1,710,000.00	21.1%	6,390,000.00
7083	Broadcasting and Publishing Services	-	181,910,000.00	-	-	0.0%	181,910,000.00
70831	Broadcasting and Publishing Services	-	181,910,000.00	-	-	0.0%	181,910,000.00
7084	Religious and Other Community Services	88,050,000.00	77,450,000.00	550,171.00	10,143,108.99	13.1%	67,306,891.01
70841	Religious and Other Community Services	88,050,000.00	77,450,000.00	550,171.00	10,143,108.99	13.1%	67,306,891.01
7086	Recreation, Culture and Religion N. E. C	22,050,000.00	22,050,000.00	3,198,084.82	4,469,641.32	20.3%	17,580,358.68
70861	Recreation, Culture and Religion N. E. C	22,050,000.00	22,050,000.00	3,198,084.82	4,469,641.32	20.3%	17,580,358.68
709	Education	1,927,980,000.00	1,749,780,000.00	407,815,519.28	1,663,768,325.16	95.1%	86,011,674.84
7091	Pre-Primary and Primary Education	120,200,000.00	120,200,000.00	13,969,691.14	121,925,140.80	101.4%	- 1,725,140.80
70912	Primary Education	120,200,000.00	120,200,000.00	13,969,691.14	121,925,140.80	101.4%	- 1,725,140.80
7092	Secondary Education	165,100,000.00	188,200,000.00	35,829,930.28	59,168,171.71	31.4%	129,031,828.29
70921	Junior Secondary	-	135,200,000.00	-	-	0.0%	135,200,000.00
70922	Senior Secondary	165,100,000.00	53,000,000.00	35,829,930.28	59,168,171.71	111.6%	- 6,168,171.71
7094	Tertiary Education	791,580,000.00	739,580,000.00	136,550,508.13	1,061,003,766.05	143.5%	- 321,423,766.05
70941	First Stage of Tertiary Education	552,650,000.00	205,750,000.00	117,153,255.20	792,168,783.20	385.0%	- 586,418,783.20
70942	Second Stage of Tertiary Education	238,930,000.00	533,830,000.00	19,397,252.93	268,834,982.85	50.4%	264,995,017.15
7095	Education Not Definable by Level	14,000,000.00	28,300,000.00	483,063.80	3,512,745.37	12.4%	24,787,254.63
70951	Education Not Definable by Level	14,000,000.00	28,300,000.00	483,063.80	3,512,745.37	12.4%	24,787,254.63
7096	Subsidiary Services to Education	-	557,700,000.00	-	-	0.0%	557,700,000.00
70961	Subsidiary Services to Education	-	557,700,000.00	-	-	0.0%	557,700,000.00
7097	R&D Education	-	10,200,000.00	-	-	0.0%	10,200,000.00
70971	R&D Education	-	10,200,000.00	-	-	0.0%	10,200,000.00
7098	Education N. E. C	837,100,000.00	105,600,000.00	220,982,325.93	418,158,501.23	396.0%	- 312,558,501.23
70981	Education N. E. C	837,100,000.00	105,600,000.00	220,982,325.93	418,158,501.23	396.0%	- 312,558,501.23
710	Social Protection	105,800,000.00	693,180,000.00	80,583,124.30	111,372,490.70	16.1%	581,807,509.30
7101	Sickness and Disability	14,700,000.00	14,700,000.00	5,400,000.00	5,400,000.00	36.7%	9,300,000.00
71011	Sickness	14,700,000.00	5,300,000.00	5,400,000.00	5,400,000.00	101.9%	- 100,000.00
71012	Disability	-	9,400,000.00	-	-	0.0%	9,400,000.00
7102	Old Age	-	14,700,000.00	-	-	0.0%	14,700,000.00
71021	Old Age	-	14,700,000.00	-	-	0.0%	14,700,000.00
7104	Family and Children	82,600,000.00	73,100,000.00	74,533,124.30	105,322,490.70	144.1%	- 32,222,490.70
71041	Family and Children	82,600,000.00	73,100,000.00	74,533,124.30	105,322,490.70	144.1%	- 32,222,490.70
7105	Unemployment	8,500,000.00	389,680,000.00	650,000.00	650,000.00	0.2%	389,030,000.00
71051	Unemployment	8,500,000.00	389,680,000.00	650,000.00	650,000.00	0.2%	389,030,000.00
7109	Social Protection N. E. C	-	201,000,000.00	-	-	0.0%	201,000,000.00
71091	Social Protection N. E. C	-	201,000,000.00	-	-	0.0%	201,000,000.00

Table 13: Capital Expenditure by Function

Enugu State Government Budget Performance Report 2021 Q4 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	101,134,758,500.00	99,593,858,500.00	5,806,954,758.63	21,412,680,348.29	21.2%	78,181,178,151.71
701	General Public Service	12,802,168,400.00	14,269,568,400.00	897,765,653.44	3,063,399,994.12	23.9%	11,206,168,405.88
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	9,252,923,000.00	7,741,423,000.00	861,079,693.44	2,864,934,612.12	31.0%	4,876,488,387.88
70111	Executive Organ and Legislative Organs	8,562,281,000.00	7,102,281,000.00	858,629,693.44	2,671,522,693.41	31.2%	4,430,758,306.59
70112	Financial and Fiscal Affairs	690,642,000.00	639,142,000.00	2,450,000.00	193,411,918.71	28.0%	445,730,081.29
7012	Foreign and Economic Aid	-	7,200,000.00	-	-	-	7,200,000.00
70121	Economic Aid to Developing Countries and Countries in Transition	-	7,200,000.00	-	-	-	7,200,000.00
7013	General Services	3,549,245,400.00	6,520,945,400.00	36,685,960.00	198,465,382.00	5.6%	6,322,480,018.00
70131	General Personnel Services	212,640,000.00	236,025,000.00	700,000.00	68,479,422.00	32.2%	167,545,578.00
70132	Overall Planning and Statistical Services	625,350,000.00	625,350,000.00	-	-	0.0%	625,350,000.00
70133	Other General Services	2,711,255,400.00	5,659,570,400.00	35,985,960.00	129,985,960.00	4.8%	5,529,584,440.00
703	Public Order and Safety	2,760,950,000.00	2,760,950,000.00	2,514,500.00	158,903,767.50	5.8%	2,602,046,232.50
7032	Fire Protection Services	648,000,000.00	648,000,000.00	537,000.00	73,477,350.00	11.3%	574,522,650.00
70321	Fire Protection Services	648,000,000.00	648,000,000.00	537,000.00	73,477,350.00	11.3%	574,522,650.00
7033	Justice & Law Courts	2,112,950,000.00	2,112,950,000.00	1,977,500.00	85,426,417.50	4.0%	2,027,523,582.50
70331	Justice & Law Courts	2,112,950,000.00	2,112,950,000.00	1,977,500.00	85,426,417.50	4.0%	2,027,523,582.50
704	Economic Affairs	50,364,756,100.00	48,416,116,100.00	4,187,731,261.75	15,315,993,547.30	30.4%	33,100,122,552.70
7041	General Economic, Commercial and Labour Affairs	2,154,987,500.00	2,154,987,500.00	340,000.00	116,003,600.00	5.4%	2,038,983,900.00
70411	General Economic and Commercial Affairs	2,116,120,000.00	2,116,120,000.00	-	115,303,600.00	5.4%	2,000,816,400.00
70412	General Labour Affairs	38,867,500.00	38,867,500.00	340,000.00	700,000.00	1.8%	38,167,500.00
7042	Agriculture, Forestry, Fishing and Hunting	1,451,650,000.00	2,448,750,000.00	-	-	0.0%	2,448,750,000.00
70421	Agriculture	1,451,650,000.00	2,448,750,000.00	-	-	0.0%	2,448,750,000.00
7043	Fuel and Energy	2,150,000,000.00	2,150,000,000.00	43,511,628.00	223,820,722.05	10.4%	1,926,179,277.95
70435	Electricity	2,150,000,000.00	2,150,000,000.00	43,511,628.00	223,820,722.05	10.4%	1,926,179,277.95
7044	Mining, Manufacturing and Construction	42,493,710,000.00	41,100,210,000.00	4,143,879,633.75	14,969,191,725.25	35.2%	26,131,018,274.75
70443	Construction	42,493,710,000.00	41,100,210,000.00	4,143,879,633.75	14,969,191,725.25	35.2%	26,131,018,274.75
7045	Transport	562,168,600.00	562,168,600.00	-	3,837,500.00	0.7%	558,331,100.00
70451	Road Transport	562,168,600.00	562,168,600.00	-	3,837,500.00	0.7%	558,331,100.00
7048	R&D Economic Affairs	997,100,000.00	-	-	-	0.0%	-
70482	R&D Agriculture, Forestry, Fishing and Hunting	997,100,000.00	-	-	-	0.0%	-
7049	Economic Affairs N. E. C	555,140,000.00	-	-	3,140,000.00	0.6%	- 3,140,000.00
70491	Economic Affairs N. E. C	555,140,000.00	-	-	3,140,000.00	0.6%	- 3,140,000.00
705	Environmental Protection	9,805,275,000.00	9,805,275,000.00	318,783,038.71	1,193,464,020.61	12.2%	8,611,810,979.39
7051	Waste Management	211,500,000.00	211,500,000.00	-	92,812,500.00	43.9%	118,687,500.00
70511	Waste Management	211,500,000.00	211,500,000.00	-	92,812,500.00	43.9%	118,687,500.00
7052	Waste Water Management	6,461,275,000.00	6,461,275,000.00	299,033,038.71	1,074,901,520.61	16.6%	5,386,373,479.39
70521	Waste Water Management	6,461,275,000.00	6,461,275,000.00	299,033,038.71	1,074,901,520.61	16.6%	5,386,373,479.39
7055	R&D Environmental Protection	53,000,000.00	-	-	-	0.0%	-
70551	R&D Environmental Protection	53,000,000.00	-	-	-	0.0%	-
7056	Environmental Protection N.E.C.	3,079,500,000.00	3,132,500,000.00	19,750,000.00	25,750,000.00	0.8%	3,106,750,000.00
70561	Environmental Protection N.E.C.	3,079,500,000.00	3,132,500,000.00	19,750,000.00	25,750,000.00	0.8%	3,106,750,000.00
706	Housing and Community Amenities	3,675,313,000.00	4,230,453,000.00	-	317,323,370.00	8.6%	3,913,129,630.00
7061	Housing Development	1,184,700,000.00	1,184,700,000.00	-	-	0.0%	1,184,700,000.00
70611	Housing Development	1,184,700,000.00	1,184,700,000.00	-	-	0.0%	1,184,700,000.00
7062	Community Development	2,335,613,000.00	3,045,753,000.00	-	317,323,370.00	13.6%	2,728,429,630.00
70621	Community Development	2,335,613,000.00	3,045,753,000.00	-	317,323,370.00	13.6%	2,728,429,630.00
7065	R&D Housing and Community Amenities	155,000,000.00	-	-	-	0.0%	-
70651	R&D Housing and Community Amenities	155,000,000.00	-	-	-	0.0%	-

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
707	Health	7,547,175,000.00	7,677,175,000.00	64,420,004.73	621,873,003.00	8.2%	7,055,301,997.00
7071	Medical Products, Appliances and Equipment	-	80,000,000.00	-	-	-	80,000,000.00
70713	Therapeutic Appliances and Equipment	-	80,000,000.00	-	-	-	80,000,000.00
7073	Hospital Services	2,597,000,000.00	2,647,000,000.00	-	131,329,060.00	5.1%	2,515,670,940.00
70731	General Hospital Services	2,597,000,000.00	2,647,000,000.00	-	131,329,060.00	5.1%	2,515,670,940.00
7074	Public Health Services	1,823,590,000.00	1,823,590,000.00	33,917,429.75	93,545,467.64	5.1%	1,730,044,532.36
70741	Public Health Services	1,823,590,000.00	1,823,590,000.00	33,917,429.75	93,545,467.64	5.1%	1,730,044,532.36
7076	Health N. E. C	3,126,585,000.00	3,126,585,000.00	30,502,574.98	396,998,475.36	12.7%	2,729,586,524.64
70761	Health N. E. C	3,126,585,000.00	3,126,585,000.00	30,502,574.98	396,998,475.36	12.7%	2,729,586,524.64
708	Recreation, Culture and Religion	1,828,750,000.00	1,828,750,000.00	117,868,500.00	252,868,500.00	13.8%	1,575,881,500.00
7081	Recreational and Sporting Services	1,257,050,000.00	1,257,050,000.00	117,868,500.00	252,868,500.00	20.1%	1,004,181,500.00
70811	Recreational and Sporting Services	1,257,050,000.00	1,257,050,000.00	117,868,500.00	252,868,500.00	20.1%	1,004,181,500.00
7082	Cultural Services	25,250,000.00	25,250,000.00	-	-	0.0%	25,250,000.00
70821	Cultural Services	25,250,000.00	25,250,000.00	-	-	0.0%	25,250,000.00
7084	Religious and Other Community Services	48,950,000.00	48,950,000.00	-	-	0.0%	48,950,000.00
70841	Religious and Other Community Services	48,950,000.00	48,950,000.00	-	-	0.0%	48,950,000.00
7086	Recreation, Culture and Religion N. E. C	497,500,000.00	497,500,000.00	-	-	0.0%	497,500,000.00
70861	Recreation, Culture and Religion N. E. C	497,500,000.00	497,500,000.00	-	-	0.0%	497,500,000.00
709	Education	12,268,371,000.00	10,514,571,000.00	217,871,800.00	438,854,145.76	3.6%	10,075,716,854.24
7091	Pre-Primary and Primary Education	8,000,000,000.00	6,246,200,000.00	147,871,800.00	349,891,745.76	4.4%	5,896,308,254.24
70912	Primary Education	8,000,000,000.00	6,246,200,000.00	147,871,800.00	349,891,745.76	4.4%	5,896,308,254.24
7092	Secondary Education	1,026,784,000.00	1,026,784,000.00	-	-	0.0%	1,026,784,000.00
70922	Senior Secondary	1,026,784,000.00	1,026,784,000.00	-	-	0.0%	1,026,784,000.00
7094	Tertiary Education	2,665,506,000.00	2,665,506,000.00	70,000,000.00	85,000,000.00	3.2%	2,580,506,000.00
70941	First Stage of Tertiary Education	2,148,256,000.00	2,148,256,000.00	70,000,000.00	85,000,000.00	4.0%	2,063,256,000.00
70942	Second Stage of Tertiary Education	517,250,000.00	517,250,000.00	-	-	0.0%	517,250,000.00
7095	Education Not Definable by Level	29,725,000.00	29,725,000.00	-	-	0.0%	29,725,000.00
70951	Education Not Definable by Level	29,725,000.00	29,725,000.00	-	-	0.0%	29,725,000.00
7096	Subsidiary Services to Education	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70961	Subsidiary Services to Education	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7098	Education N. E. C	541,356,000.00	541,356,000.00	-	3,962,400.00	0.7%	537,393,600.00
70981	Education N. E. C	541,356,000.00	541,356,000.00	-	3,962,400.00	0.7%	537,393,600.00
710	Social Protection	82,000,000.00	91,000,000.00	-	50,000,000.00	61.0%	41,000,000.00
7104	Family and Children	82,000,000.00	91,000,000.00	-	50,000,000.00	61.0%	41,000,000.00
71041	Family and Children	82,000,000.00	91,000,000.00	-	50,000,000.00	61.0%	41,000,000.00

Table 14: Other Expenditure by Function

Enugu State Government Budget Performance Report 2021 Q4 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Final Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
701	General Public Service	5,600,100,000.00	4,300,000,000.00	1,831,904,588.61	4,326,734,523.49	100.6%	- 26,734,523.49
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	5,600,100,000.00	-	1,831,904,588.61	4,326,734,523.49	-	4,326,734,523.49
70112	Financial and Fiscal Affairs	5,600,100,000.00	-	1,831,904,588.61	4,326,734,523.49	-	4,326,734,523.49
7017	Public Debt Transactions	-	4,300,000,000.00	-	-	0.0%	4,300,000,000.00
70171	Public Debt Transactions	-	4,300,000,000.00	-	-	0.0%	4,300,000,000.00