



**Enugu State Government of Nigeria**

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**BUDGET PERFORMANCE REPORT  
2021 Q2**

July 2021

## FOREWORD

The budget performance report gives a rich picture of actual performance of each organizational unit of Enugu State Government against the 2021 Appropriation Act following the core economic classifications of expenditures (Personnel, Overhead, Capital and Others) and revenue for every quarter. This report demonstrates the followings: 2021 Q2 performance; 2021 Performance Year to Date; Percentage Performance Year to Date against 2021 Original Budget; and Balance (against Original Budget). This is in line with the need to deepen openness in governance which Enugu State Government under the leadership of Rt. Hon. Ifeanyi Ugwuanyi, the Governor of Enugu State is committed to.

Given that the 2021 Budget titled “**Budget of Recovery and Continued Growth**” was enacted in a bid to enhance recovery of Enugu State from the numerous drawbacks witnessed in 2020 and pockets of dwindling’s in estimated revenue being witnessed in the 1<sup>st</sup> half of 2021, I am pleased to present to you the 2021 Second quarter budget performance report of Enugu State. This report provides detailed information on Enugu State Government budget performance (revenue and expenditure) of the Second Quarter and half year 2021. It also show how the State Government has continued to meet up with its obligations and commitments to the citizens and inhabitants of Enugu State despite lean resources.

I wish to thank the Governor of Enugu State, Rt. Hon. Ifeanyi Lawrence Ugwuanyi for his commitment to the continuous development of the State in both human, capital and infrastructure. Many thanks also to the staff of Enugu State Ministry of Budget and Planning, and Office of the Accountant General for methodically reconciling the data used in producing this report. This report is downloadable online from [www.enugustate.gov.ng](http://www.enugustate.gov.ng). and [www.mbp.gov.en.ng](http://www.mbp.gov.en.ng).



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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for Enugu State 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” intends 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 encourages human and natural resources, the blossom of 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 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. This is 13.82% higher than 2020 approved revised budget of N146,374,641,080.00 (One Hundred and Forty-Six Billion, Three Hundred and Seventy-Four Million, Six Hundred and Forty-One Thousand, Eighty Naira). 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. The sum of N41,369,000,000.00 (Forty-One Billion, Three Hundred and Sixty-Nine Million Naira) was transferred from Consolidated Revenue Fund to Capital Development Fund while N15,000,000,000.00 (Fifteen Billion Naira) was provided as Opening Balance for the 2021 Fiscal Year.

On the expenditure side, the sum of N68,711,000,000.00 (Sixty-Eight Billion, Seven Hundred Eleven Million Naira) representing 40.45% was budgeted for recurrent expenditure while One Hundred and N101,134,758,500.00 (One Billion, One Hundred and Thirty-Four Million, Seven Hundred Fifty-Eight Thousand, Five Hundred Naira) representing 59.55% was budgeted for Capital Expenditure.

This report includes, the approved original budget appropriation for the year 2021 (no supplementary budget has been passed to date) against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organizational unit, as well as the cumulative

expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

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](http://www.enugustate.gov.ng).

## 1.B Revenue Performance

Enugu State recorded a total sum of N20,790,328,110.36 (Twenty Billion, Seven Hundred and Ninety Million, Three Hundred and Twenty Eight Thousand, One Hundred and Ten Naira, Thirty Six Kobo) as inflows during the 2021 Q2 from Recurrent Revenue. The amount received from FAAC and VAT was N13,945,095,680.03 (Thirteen Billion, Nine Hundred and Forty Five Million, Ninety Five Thousand, Six Hundred and Eighty Naira, Three Kobo) while the sum of N6,845,232,430.33 (Six Billion, Eight Hundred and Forty Five Million, Two Hundred and Thirty Two Thousand, Four Hundred and Thirty Naira, Thirty Three Kobo) was realized as Independent Revenue.

Also, during the quarter under review, the State received the sum of N66,511,764.47 (Sixty Six Million, Five Hundred and Eleven Thousand, Seven Hundred and Sixty Four Naira, Forty Seven Kobo) from Capital Development Fund (CDF) Receipts.

## 1.C Recurrent Expenditure Performance

The combined recurrent expenditure spent in the Q2 2021 stood at N14,010,460,493.78 (Fourteen Billion, Ten Million, Four Hundred and Sixty Thousand, Four Hundred and Ninety Three Naira, Seventy Eight Kobo). This is broken down as follows:

**Personnel Cost:** Personnel cost amounted to the sum of N8,962,821,533.40 (Eight Billion, Nine Hundred and Sixty Two Million, Eight Hundred and Twenty One Thousand, Five Hundred and Thirty Three Naira, Forty Kobo).

**Overhead Cost:** Overhead cost amounted to N4,516,552,906.79 (Four Billion, Five Hundred and Sixteen Million, Five Hundred and Fifty Two Thousand, Nine Hundred and Six Naira, Seventy Nine Kobo).

### Note:

The sums of N572,275,321.72 (Five Hundred and Seventy Two Million, Two Hundred and Seventy Five Thousand, Three Hundred and Twenty One Naira, Seventy Two Kobo, and N589,672,973.62 (Five Hundred and Eighty Nine Million, Six Hundred and Seventy Two Thousand, Nine Hundred and Seventy Three Naira, Sixty Two Kobo) being Pension for February and March were paid in Q2 of 2021.

The Domestic Interest/Discount – Treasury Bill made up of restructured bank loans amounted to N235,932,937.02 (Two Hundred and Thirty Five Million, Nine Hundred and Thirty Two Thousand, Nine Hundred and Thirty Seven Naira, Two Kobo) while purchase of account software for

State & LG amounted to N2,330,398.77 (Two Million, Three Hundred and Thirty Thousand, Three Hundred and Ninety Eight Naira, Seventy Seven Kobo).

Other Recurrent (2203-2208): Other recurrent expenditure stood at the sum of N531,086,053.59 (Five Hundred and Thirty One Million, Eighty Six Thousand, Fifty Three Naira, Fifty Nine Kobo) as at 30<sup>th</sup> June, 2021.

#### **1.D Capital Expenditure Performance**

During the quarter under review, the sum of N6,371,859,547.37 (Six Billion, Three Hundred and Seventy One Million, Eight Hundred and Fifty Nine Thousand, Five Hundred and Forty Seven Naira, Thirty Seven Kobo) was so far utilized for capital projects in the second quarter of 2021.

#### **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 Q2 despite dwindling's in resources witnessed full payment of workers' salary and allowances, overhead to Ministries, Department and Agencies as well as capital projects. During the period under review, the cumulative (January-June) IGR (Independent Revenue) recorded 47.8%, Share of FAAC recorded 40.9%, and Capital Receipts recorded 0.1% budget performance. However, combined revenue (January-June) recorded 26.5% budget performance. On expenditure (January-June), while the recurrent expenditure posted a 37.3% budget performance, capital expenditure posted a 9.6% budget performance.

## 2 Budget Reports

### 2.A Summary

**Table 1: Budget Summary**

**Enugu State Government 2021 Q2 Budget Performance Report - Summary**

Item	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>Opening Balance</b>	<b>15,000,000,000.00</b>	-	<b>15,133,778,620.92</b>	<b>100.9%</b>	- <b>133,778,620.92</b>
<b>Recurrent Revenue</b>	<b>95,080,000,000.00</b>	<b>20,790,328,110.36</b>	<b>40,907,719,004.81</b>	<b>43.0%</b>	<b>54,172,280,995.19</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	65,880,000,000.00	13,945,095,680.03	26,948,766,951.30	40.9%	38,931,233,048.70
12 - INDEPENDENT REVENUE	29,200,000,000.00	6,845,232,430.33	13,958,952,053.51	47.8%	15,241,047,946.49
<b>Recurrent Expenditure</b>	<b>68,711,000,000.00</b>	<b>14,010,460,493.78</b>	<b>25,600,970,670.72</b>	<b>37.3%</b>	<b>43,110,029,329.28</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	38,101,660,000.00	8,962,821,533.40	18,067,331,044.75	47.4%	20,034,328,955.25
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	30,609,340,000.00	5,047,638,960.38	7,533,639,625.97	24.6%	23,075,700,374.03
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	25,009,240,000.00	4,516,552,906.79	6,454,757,003.45	25.8%	18,554,482,996.55
OTHER RECURRENT (2203-2208)	5,600,100,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,217,377.48
<b>Transfer to Capital Account</b>	<b>41,369,000,000.00</b>	<b>6,779,867,616.58</b>	<b>30,440,526,955.01</b>	<b>73.6%</b>	<b>10,928,473,044.99</b>
<b>Capital Receipts</b>	<b>59,765,758,500.00</b>	<b>66,511,764.47</b>	<b>66,511,764.47</b>	<b>0.1%</b>	<b>59,699,246,735.53</b>
13 - AID AND GRANTS	20,540,000,000.00	-	-	0.0%	20,540,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	39,225,758,500.00	66,511,764.47	66,511,764.47	0.2%	39,159,246,735.53
<b>23 - CAPITAL EXPENDITURE</b>	<b>101,134,758,500.00</b>	<b>6,371,859,547.37</b>	<b>9,683,382,278.02</b>	<b>9.6%</b>	<b>91,451,376,221.98</b>
<b>Total Revenue (including OB)</b>	<b>169,845,758,500.00</b>	<b>20,856,839,874.83</b>	<b>56,108,009,390.20</b>	<b>33.0%</b>	<b>113,737,749,109.80</b>
<b>Total Expenditure</b>	<b>169,845,758,500.00</b>	<b>20,382,320,041.15</b>	<b>35,284,352,948.74</b>	<b>20.8%</b>	<b>134,561,405,551.26</b>

## 2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2021 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Revenue</b>	<b>154,845,758,500.00</b>	<b>20,856,839,874.83</b>	<b>40,974,230,769.28</b>	<b>26.5%</b>	<b>113,871,527,730.72</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>298,136,000.00</b>	<b>2,236,679.73</b>	<b>76,614,810.21</b>	<b>25.7%</b>	<b>221,521,189.79</b>
<b>01110000000</b>	<b>Governor's Office</b>	<b>3,180,000.00</b>	<b>502,840.00</b>	<b>860,107.75</b>	<b>27.0%</b>	<b>2,319,892.25</b>
011100100100	Office of the Executive Governor	3,180,000.00	502,840.00	860,107.75	27.0%	2,319,892.25
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>74,678,000.00</b>	<b>598,655.00</b>	<b>21,800,716.90</b>	<b>29.2%</b>	<b>52,877,283.10</b>
016100100100	Office of the Secretary to the State Government	74,678,000.00	598,655.00	21,800,716.90	29.2%	52,877,283.10
<b>01230000000</b>	<b>Ministry of Information</b>	<b>202,843,000.00</b>	<b>403,284.73</b>	<b>49,955,157.62</b>	<b>24.6%</b>	<b>152,887,842.38</b>
012300100100	Ministry of Information	4,540,000.00	-	45,500.00	1.0%	4,494,500.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	151,100,000.00	401,284.73	49,829,157.62	33.0%	101,270,842.38
012301300100	Government Printing and Stationery Dept. (Govt. Press)	32,000,000.00	2,000.00	80,500.00	0.3%	31,919,500.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	15,203,000.00	-	-	0.0%	15,203,000.00
<b>01400000000</b>	<b>Office of the State Auditor General</b>	<b>2,655,000.00</b>	<b>104,000.00</b>	<b>304,000.00</b>	<b>11.5%</b>	<b>2,351,000.00</b>
014000100100	Office of the State Auditor General	2,655,000.00	104,000.00	304,000.00	11.5%	2,351,000.00
<b>01410000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>1,740,000.00</b>	<b>-</b>	<b>610,000.00</b>	<b>35.1%</b>	<b>1,130,000.00</b>
014100100100	Office of the Auditor General for Local Government	1,740,000.00	-	610,000.00	35.1%	1,130,000.00
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>	<b>1,800,000.00</b>	<b>-</b>	<b>765,000.00</b>	<b>42.5%</b>	<b>1,035,000.00</b>
014700100100	Civil Service Commission	1,800,000.00	-	765,000.00	42.5%	1,035,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>6,910,000.00</b>	<b>141,250.00</b>	<b>161,250.00</b>	<b>2.3%</b>	<b>6,748,750.00</b>
014900100100	Local Government Service Commission	6,910,000.00	141,250.00	161,250.00	2.3%	6,748,750.00
<b>01480000000</b>	<b>Enugu State Independent Electoral Commission</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>1,292,177.94</b>	<b>430.7%</b>	<b>- 992,177.94</b>
014800100100	Enugu State Independent Electoral Commission	300,000.00	200,000.00	1,292,177.94	430.7%	- 992,177.94
<b>01660000000</b>	<b>Ministry of Human Capital Development and Poverty Reduction</b>	<b>4,030,000.00</b>	<b>286,650.00</b>	<b>866,400.00</b>	<b>21.5%</b>	<b>3,163,600.00</b>
016600100100	Ministry of Human Capital Development and Poverty Reduction	4,030,000.00	286,650.00	866,400.00	21.5%	3,163,600.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>137,473,644,000.00</b>	<b>15,610,969,644.20</b>	<b>34,327,774,615.08</b>	<b>25.0%</b>	<b>103,145,869,384.92</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>5,458,940,000.00</b>	<b>1,764,100.00</b>	<b>3,958,800.00</b>	<b>0.1%</b>	<b>5,454,981,200.00</b>
021500100100	Ministry of Agriculture and Natural Resources	3,018,940,000.00	1,764,100.00	3,958,800.00	0.1%	3,014,981,200.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	2,440,000,000.00	-	-	0.0%	2,440,000,000.00
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>111,541,864,500.00</b>	<b>15,309,855,263.00</b>	<b>33,176,658,972.71</b>	<b>29.7%</b>	<b>78,365,205,527.29</b>
022000100100	Ministry of Finance and Economic Development	31,189,258,500.00	2,106,789.69	9,619,354.69	0.0%	31,179,639,145.31
022000700100	Office of the State Accountant- General	65,980,000,000.00	13,945,095,680.03	26,948,766,951.30	40.8%	39,031,233,048.70
022000800100	Board of Internal Revenue	14,307,786,000.00	1,358,854,097.32	6,202,013,970.76	43.3%	8,105,772,029.24
022001200100	Enugu State Gaming Commission	64,820,000.00	3,798,695.96	16,258,695.96	25.1%	48,561,304.04
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>	<b>187,786,000.00</b>	<b>19,007,600.00</b>	<b>63,088,200.00</b>	<b>33.6%</b>	<b>124,697,800.00</b>
022200100100	Ministry of Commerce and Industry	186,786,000.00	19,007,600.00	62,488,200.00	33.5%	124,297,800.00
022201700100	Enugu State Investment Development Authority	1,000,000.00	-	600,000.00	60.0%	400,000.00
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>6,000,000.00</b>	<b>-</b>	<b>400,000.00</b>	<b>6.7%</b>	<b>5,600,000.00</b>
022800100100	Ministry of Science and Technology	6,000,000.00	-	400,000.00	6.7%	5,600,000.00
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>257,700,000.00</b>	<b>16,696,771.50</b>	<b>47,589,881.50</b>	<b>18.5%</b>	<b>210,110,118.50</b>
022900100100	Ministry of Transport	171,200,000.00	14,858,841.50	40,362,641.50	23.6%	130,837,358.50
022905300100	Enugu State Transport Company ENTRACO	72,500,000.00	942,430.00	4,942,740.00	6.8%	67,557,260.00
022905300200	Coal City Transport Services	14,000,000.00	895,500.00	2,284,500.00	16.3%	11,715,500.00
<b>02340000000</b>	<b>Ministry of Works and Infrastructure</b>	<b>1,026,000,000.00</b>	<b>2,069,900.00</b>	<b>4,826,265.00</b>	<b>0.5%</b>	<b>1,021,173,735.00</b>
023400100100	Ministry of Works and Infrastructure	26,000,000.00	2,069,900.00	4,826,265.00	18.6%	21,173,735.00
023410200100	Rural Access Mobility Project (RAMP)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
<b>02360000000</b>	<b>Ministry of Culture and Tourism</b>	<b>22,200,000.00</b>	<b>374,600.00</b>	<b>2,977,600.00</b>	<b>13.4%</b>	<b>19,222,400.00</b>
023600100100	Ministry of Culture and Tourism	2,800,000.00	100,000.00	720,000.00	25.7%	2,080,000.00
023605200100	Tourism Board	19,400,000.00	274,600.00	2,257,600.00	11.6%	17,142,400.00
<b>02380000000</b>	<b>State Economic Planning Commission</b>	<b>3,100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,100,000,000.00</b>
023800100100	State Economic Planning Commission	3,100,000,000.00	-	-	0.0%	3,100,000,000.00

Enugu State Government of Nigeria

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>6,063,965,000.00</b>	<b>14,156,632.25</b>	<b>41,217,178.64</b>	<b>0.7%</b>	<b>6,022,747,821.36</b>
025200100100	Ministry of Water Resources	5,944,065,000.00	237,000.00	322,000.00	0.0%	5,943,743,000.00
025210200100	Enugu State Water Corporation	119,900,000.00	13,919,632.25	40,895,178.64	34.1%	79,004,821.36
<b>02530000000</b>	<b>Ministry of Housing</b>	<b>3,910,578,500.00</b>	<b>40,007,091.33</b>	<b>269,170,222.33</b>	<b>6.9%</b>	<b>3,641,408,277.67</b>
025300100100	Ministry of Housing	907,100,000.00	20,120,110.00	20,491,910.00	2.3%	886,608,090.00
025301000100	Enugu State Housing Development Corporation	3,003,478,500.00	19,886,981.33	248,678,312.33	8.3%	2,754,800,187.67
<b>02540000000</b>	<b>Ministry of Rural Development</b>	<b>629,410,000.00</b>	<b>66,907,297.47</b>	<b>69,028,297.47</b>	<b>11.0%</b>	<b>560,381,702.53</b>
025400100100	Ministry of Rural Development	29,410,000.00	395,533.00	2,516,533.00	8.6%	26,893,467.00
025410200100	Community and Social Development Agency	600,000,000.00	66,511,764.47	66,511,764.47	11.1%	533,488,235.53
<b>02600000000</b>	<b>Ministry of Lands and Urban Development</b>	<b>2,729,200,000.00</b>	<b>140,130,388.65</b>	<b>648,859,197.43</b>	<b>23.8%</b>	<b>2,080,340,802.57</b>
026000100100	Ministry of Lands and Urban Development	2,729,200,000.00	140,130,388.65	648,859,197.43	23.8%	2,080,340,802.57
<b>02640000000</b>	<b>Ministry of Budget and Planning</b>	<b>2,540,000,000.00</b>	-	-	<b>0.0%</b>	<b>2,540,000,000.00</b>
026400100100	Ministry of Budget and Planning	2,540,000,000.00	-	-	0.0%	2,540,000,000.00
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>289,825,000.00</b>	<b>6,066,051.41</b>	<b>119,594,647.90</b>	<b>41.3%</b>	<b>170,230,352.10</b>
<b>03180000000</b>	<b>The State Judiciary</b>	<b>278,670,000.00</b>	<b>2,629,181.95</b>	<b>113,405,246.13</b>	<b>40.7%</b>	<b>165,264,753.87</b>
031805100100	Enugu State High Court	246,070,000.00	2,543,081.95	111,066,426.13	45.1%	135,003,573.87
031805100200	Enugu State Multi Door House	2,600,000.00	-	-	0.0%	2,600,000.00
031805200100	Customary Court of Appeal	30,000,000.00	86,100.00	2,338,820.00	7.8%	27,661,180.00
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>11,155,000.00</b>	<b>3,436,869.46</b>	<b>6,189,401.77</b>	<b>55.5%</b>	<b>4,965,598.23</b>
032600100100	Ministry of Justice	10,840,000.00	3,143,319.46	5,839,851.77	53.9%	5,000,148.23
032600700100	Citizens' Rights and Mediation Centre	315,000.00	293,550.00	349,550.00	111.0%	-
<b>04000000000</b>	<b>Regional</b>	<b>203,600,000.00</b>	<b>35,767,854.00</b>	<b>78,267,783.00</b>	<b>38.4%</b>	<b>125,332,217.00</b>
<b>04650000000</b>	<b>Ministry of Capital Territory Development</b>	<b>203,600,000.00</b>	<b>35,767,854.00</b>	<b>78,267,783.00</b>	<b>38.4%</b>	<b>125,332,217.00</b>
046500100100	Enugu Capital Territory Development Authority	203,600,000.00	35,767,854.00	78,267,783.00	38.4%	125,332,217.00
<b>05000000000</b>	<b>Social Sector</b>	<b>16,580,553,500.00</b>	<b>5,201,799,645.49</b>	<b>6,371,978,913.09</b>	<b>38.4%</b>	<b>10,208,574,586.91</b>
<b>05130000000</b>	<b>Ministry of Youth and Sport</b>	<b>132,430,000.00</b>	<b>115,000.00</b>	<b>2,085,000.00</b>	<b>1.6%</b>	<b>130,345,000.00</b>
051300100100	Ministry of Youth and Sport	10,330,000.00	115,000.00	2,085,000.00	20.2%	8,245,000.00
051300200100	Rangers Management Corporation	122,100,000.00	-	-	0.0%	122,100,000.00
<b>05140000000</b>	<b>Ministry of Gender Affairs and Social Development</b>	<b>8,150,000.00</b>	<b>1,446,224.10</b>	<b>4,397,224.10</b>	<b>54.0%</b>	<b>3,752,775.90</b>
051400100100	Ministry of Gender Affairs and Social Development	8,150,000.00	1,446,224.10	4,397,224.10	54.0%	3,752,775.90
<b>05170000000</b>	<b>Ministry of Education</b>	<b>11,056,223,500.00</b>	<b>5,037,149,261.05</b>	<b>5,798,888,917.14</b>	<b>52.4%</b>	<b>5,257,334,582.87</b>
051700100100	Ministry of Education	2,060,630,000.00	10,519,885.73	52,391,035.73	2.5%	2,008,238,964.27
051700300100	Enugu State Universal Basic Education Board	4,021,000,000.00	50,000.00	150,000.00	0.0%	4,020,850,000.00
051700800100	Enugu State Library Board	1,475,000.00	138,800.00	453,200.00	30.7%	1,021,800.00
051700900100	Examinations Development Centre	256,852,400.00	41,762,574.31	71,174,139.31	27.7%	185,678,260.69
051701000100	Agency for Mass Literacy	550,000.00	95,000.00	280,000.00	50.9%	270,000.00
051701800100	Enugu State Polytechnic Iwollo	60,858,500.00	1,924,000.00	5,701,000.00	9.4%	55,157,500.00
051701900100	Enugu State College of Education (Technical)	355,550,000.00	31,560,854.65	57,216,494.65	16.1%	298,333,505.35
051702600200	Enugu State University of Science and Technology (ESUT)	2,082,445,500.00	390,904,490.97	870,361,358.36	41.8%	1,212,084,141.64
051702100200	ESUT College of Medicine (Teaching Hospital)	31,565,000.00	170,000.00	230,000.00	0.7%	31,335,000.00
051703100100	Institute of Management and Technology (IMT)	1,730,121,000.00	4,501,087,745.39	4,648,466,379.09	268.7%	-
051705100100	Post-Primary Schools Management Board (PPSMB)	396,376,100.00	39,424,910.00	72,954,310.00	18.4%	323,421,790.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	58,800,000.00	19,511,000.00	19,511,000.00	33.2%	39,289,000.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>2,457,700,000.00</b>	<b>121,620,539.34</b>	<b>445,813,426.76</b>	<b>18.1%</b>	<b>2,011,886,573.24</b>
052100100100	Ministry of Health	1,458,500,000.00	4,915,400.00	42,124,400.00	2.9%	1,416,375,600.00
052102600200	ESUT Teaching Hospital ParkLane, Enugu	872,300,000.00	93,217,621.50	372,164,673.92	42.7%	500,135,326.08
052110200200	Enugu State Hospitals Management Board (SHB)	50,000,000.00	6,096,525.00	14,133,360.00	28.3%	35,866,640.00
052110270100	Enugu State College of Health Technology, Oji River	43,900,000.00	17,390,992.84	17,390,992.84	39.6%	26,509,007.16
052110270200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	33,000,000.00	-	-	0.0%	33,000,000.00
<b>05350000000</b>	<b>Ministry of Environment and Mineral Resources</b>	<b>2,863,750,000.00</b>	<b>39,502,121.00</b>	<b>115,816,095.10</b>	<b>4.0%</b>	<b>2,747,933,904.90</b>
053500100100	Ministry of Environment and Mineral Resources	2,687,160,000.00	1,684,290.00	32,021,590.00	1.2%	2,655,138,410.00
053500900100	Forestry Commission	3,000,000.00	350,750.00	782,750.00	26.1%	2,217,250.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	172,090,000.00	37,467,081.00	82,297,061.00	47.8%	89,792,939.00
053505300200	Enugu State Structures for Signage and Advertisement Agency	1,500,000.00	-	714,694.10	47.6%	785,305.90
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>1,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,000,000.00</b>
055100100100	Ministry of Local Government	1,000,000.00	-	-	0.0%	1,000,000.00
<b>05620000000</b>	<b>Ministry of Chieftaincy Matters</b>	<b>61,300,000.00</b>	<b>1,966,500.00</b>	<b>4,978,250.00</b>	<b>8.1%</b>	<b>56,321,750.00</b>
056200100100	Ministry of Chieftaincy Matters	61,300,000.00	1,966,500.00	4,978,250.00	8.1%	56,321,750.00

## 2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2021 Q2 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>1</b>	<b>REVENUE</b>	<b>154,845,758,500.00</b>	<b>20,856,839,874.83</b>	<b>40,974,230,769.28</b>	<b>26.5%</b>	<b>113,871,527,730.72</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>65,880,000,000.00</b>	<b>13,945,095,680.03</b>	<b>26,948,766,951.30</b>	<b>40.9%</b>	<b>38,931,233,048.70</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>65,880,000,000.00</b>	<b>13,945,095,680.03</b>	<b>26,948,766,951.30</b>	<b>40.9%</b>	<b>38,931,233,048.70</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>42,800,000,000.00</b>	<b>7,693,226,886.54</b>	<b>15,592,412,557.60</b>	<b>36.4%</b>	<b>27,207,587,442.40</b>
11010101	STATUTORY ALLOCATION	42,800,000,000.00	7,693,226,886.54	15,592,412,557.60	36.4%	27,207,587,442.40
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>20,100,000,000.00</b>	<b>5,584,397,785.20</b>	<b>10,688,883,385.41</b>	<b>53.2%</b>	<b>9,411,116,614.59</b>
11010201	SHARE OF VAT	20,100,000,000.00	5,584,397,785.20	10,688,883,385.41	53.2%	9,411,116,614.59
<b>110103</b>	<b>OTHER FAAC TRANSFERS</b>	<b>2,980,000,000.00</b>	<b>667,471,008.29</b>	<b>667,471,008.29</b>	<b>22.4%</b>	<b>2,312,528,991.71</b>
11010303	EXCESS CRUDE	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
11010313	Exchange Rate Difference	1,500,000,000.00	43,013,709.25	43,013,709.25	2.9%	1,456,986,290.75
11010315	Non Oil Revenue	300,000,000.00	620,577,189.00	620,577,189.00	206.9%	-320,577,189.00
11010318	Excess Bank Charges Recovered	30,000,000.00	3,880,110.04	3,880,110.04	12.9%	26,119,889.96
11010319	Forex Equalization	150,000,000.00	-	-	0.0%	150,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>29,200,000,000.00</b>	<b>6,845,232,430.33</b>	<b>13,958,952,053.51</b>	<b>47.8%</b>	<b>15,241,047,946.49</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>11,531,649,000.00</b>	<b>1,184,184,145.66</b>	<b>4,554,710,082.97</b>	<b>39.5%</b>	<b>6,976,938,917.03</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>11,531,649,000.00</b>	<b>1,184,184,145.66</b>	<b>4,554,710,082.97</b>	<b>39.5%</b>	<b>6,976,938,917.03</b>
12010101	Capital Gains Tax	18,000,000.00	3,000.00	13,917,240.17	77.3%	4,082,759.83
12010102	Direct Assessment Tax (Current)	224,000,000.00	3,423,834.76	37,458,352.80	16.7%	186,541,647.20
12010103	Direct Assessment Tax (Arrears/Late)	27,000,000.00	9,185,404.60	20,954,319.09	77.6%	6,045,680.91
12010104	Pay As You Earn (PAYE) - Federal	2,800,000,000.00	171,890.92	1,306,145,107.76	46.6%	1,493,854,892.24
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	700,000,000.00	43,478,424.26	570,665,871.11	81.5%	129,334,128.89
12010106	Pay As You Earn (PAYE) - Local Government	260,000,000.00	12,115,326.37	61,378,330.92	23.6%	198,621,669.08
12010107	Pay As You Earn (PAYE) - Companies	3,700,000,000.00	965,264,224.98	1,896,994,630.10	51.3%	1,803,005,369.90
12010108	Pools Betting Tax (Current)	3,400,000.00	-	810,000.00	23.8%	2,590,000.00
12010110	5% Withholding Tax on Payment to Contractors	370,300,000.00	9,283,721.19	110,242,570.33	29.8%	260,057,429.67
12010111	10% Withholding Tax on Dividends	300,000,000.00	56,096,177.94	56,992,661.28	19.0%	243,007,338.72
12010112	10% Withholding Tax on Bank Interest	1,020,000,000.00	22,049,479.58	136,085,872.39	13.3%	883,914,127.61
12010113	10% Withholding Tax on Rent	50,200,000.00	472,067.00	3,358,773.19	6.7%	46,841,226.81
12010114	10% Withholding Tax on Royalty	1,800,000.00	25,000.00	212,100.36	11.8%	1,587,899.64
12010115	10% Withholding Tax on Director's Fees	1,640,000.00	10,341.73	920,136.43	56.1%	719,863.57
12010116	Tax Collection Agent Debit/Rural Tax	5,000.00	1,800.00	8,700.00	174.0%	-3,700.00
12010117	Education Development Levy	631,000.00	7,000.00	39,800.00	6.3%	591,200.00
12010120	Pay as You Earn (PAYE) - (Arrears)	1,000,000,000.00	61,070,534.00	320,991,918.71	32.1%	679,008,081.29
12010121	Enugu State Property and Land Use Tax	300,000,000.00	29,620.00	2,155,620.00	0.7%	297,844,380.00
12010125	Mortuary Levy	510,000.00	550.00	116,180.00	22.8%	393,820.00
12010126	Penalties Tax	250,000,000.00	575,000.00	583,000.00	0.2%	249,417,000.00
12010127	Infrastructural Development Levy	486,253,000.00	704,758.33	14,442,908.33	3.0%	471,810,091.67
12010128	10% Withholding Tax on Consultancy	6,910,000.00	141,250.00	161,250.00	2.3%	6,748,750.00
12010129	Sports Betting Proprietors Lucky Tax	6,000,000.00	-	-	0.0%	6,000,000.00
12010130	Lottery Proprietors Weekly Tax	5,000,000.00	74,740.00	74,740.00	1.5%	4,925,260.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>17,668,351,000.00</b>	<b>5,661,048,284.67</b>	<b>9,404,241,970.54</b>	<b>53.2%</b>	<b>8,264,109,029.46</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>343,717,500.00</b>	<b>9,120,009.33</b>	<b>36,961,709.33</b>	<b>10.8%</b>	<b>306,755,790.67</b>
12020118	MEAT LICENCES	10,000.00	-	-	0.0%	10,000.00
12020122	HUNTING PERMITS	50,000.00	10,000.00	10,000.00	20.0%	40,000.00
12020128	BOREHOLE DRILLING LICENCES	550,000.00	15,000.00	15,000.00	2.7%	535,000.00
12020132	MOTOR VEHICLE LICENCES	184,000,000.00	4,828,500.00	6,711,250.00	3.6%	177,288,750.00

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
12020133	DRIVERS' LICENSES	100,000,000.00	55,100.00	13,235,050.00	13.2%	86,764,950.00
12020138	Forestry Licenses	1,200,000.00	280,750.00	679,750.00	56.6%	520,250.00
12020145	Pools Agents Licenses (Current)	600,000.00	150,600.00	266,600.00	44.4%	333,400.00
12020150	Pools Proprietor Licenses	1,050,000.00	29,000.00	779,000.00	74.2%	271,000.00
12020152	Gaming Machine Licenses	200,000.00	-	-	0.0%	200,000.00
12020153	Snookers Licenses	200,000.00	-	-	0.0%	200,000.00
12020154	Forestry Game Licenses	50,000.00	-	20,000.00	40.0%	30,000.00
12020180	Tricycle Licenses	8,000,000.00	1,256,753.37	2,390,753.37	29.9%	5,609,246.63
12020181	License for Water Producing Companies	1,300,000.00	222,000.00	262,000.00	20.2%	1,038,000.00
12020184	Butthers Licences	60,000.00	-	-	0.0%	60,000.00
12020189	Renewal of License for Water Producing Companies	900,000.00	-	45,000.00	5.0%	855,000.00
12020190	Renewal of License for Commercial/Private Water Borehole	2,007,500.00	-	-	0.0%	2,007,500.00
12020191	Loto Proprietors License	3,500,000.00	700,000.00	2,400,000.00	68.6%	1,100,000.00
12020192	Loto Ageat License	3,500,000.00	-	-	0.0%	3,500,000.00
12020193	Sport Betting Propriector s License	30,000,000.00	840,000.00	840,000.00	2.8%	29,160,000.00
12020194	Sport Betting Agent License	6,200,000.00	732,305.96	9,287,305.96	149.8%	3,087,305.96
12020195	Permit Licences and Concession	340,000.00	-	20,000.00	5.9%	320,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>9,962,892,000.00</b>	<b>5,269,944,094.39</b>	<b>7,011,637,578.50</b>	<b>70.4%</b>	<b>2,951,254,421.50</b>
12020401	COURT FEES	152,215,000.00	2,237,341.95	15,849,311.95	10.4%	136,365,688.05
12020417	CONTRACTOR REGISTRATION FEES	17,843,000.00	756,400.00	2,129,450.00	11.9%	15,713,550.00
12020424	ACCREDITATION FEES	161,140,000.00	776,100.00	990,100.00	0.6%	160,149,900.00
12020427	TENDER FEES	44,706,000.00	12,557,350.00	14,377,483.75	32.2%	30,328,516.25
12020428	FIRE SAFETY CERTIFICATE FEES	22,100,000.00	264,900.00	264,900.00	1.2%	21,835,100.00
12020430	PROFESSIONAL REGISTRATION FEES	4,400,000.00	-	1,723,000.00	39.2%	2,677,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	6,500,000.00	215,850.00	788,850.00	12.1%	5,711,150.00
12020436	BILL BOARD ADVERTISEMENT FEES	1,500,000.00	-	714,694.10	47.6%	785,305.90
12020437	DEEDS REGISTRATION FEES	220,000,000.00	6,666,611.20	69,694,103.20	31.7%	150,305,896.80
12020438	SURVEY/ PLANNING/ BUILDING FEES	192,410,000.00	31,581,978.88	88,855,865.28	46.2%	103,554,134.72
12020439	AGENCY FEES	220,000.00	-	-	0.0%	220,000.00
12020441	LABORATORY FEES	115,220,000.00	2,101,010.00	35,966,990.00	31.2%	79,253,010.00
12020442	ASSOCIATION FEES	4,727,000.00	4,298,770.07	4,502,770.07	95.3%	224,229.93
12020446	AGRICULTURAL/VETINARY SERVICES FEES	5,750,000.00	389,250.00	1,867,250.00	32.5%	3,882,750.00
12020447	LAND USE FEES	2,000,000.00	-	-	0.0%	2,000,000.00
12020448	DEVELOPMENT LEVIES	1,500,000,000.00	3,980,953.00	192,200,460.50	12.8%	1,307,799,539.50
12020450	INSPECTION FEES	155,615,000.00	7,033,081.36	8,628,316.36	5.5%	146,986,683.64
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	4,000,000.00	-	-	0.0%	4,000,000.00
12020453	APPLICATIONS FEES	41,140,000.00	718,280.48	7,208,280.48	17.5%	33,931,719.52
12020454	PARKING FEES	3,000,000.00	471,140.00	1,521,169.00	50.7%	1,478,831.00
12020455	Registration of Motor Vehicles Fees	107,500,000.00	5,899,875.00	26,921,675.00	25.0%	80,578,325.00
12020456	Road Traffic Exam Fees	178,000,000.00	6,596,666.24	7,689,366.24	4.3%	170,310,633.76
12020464	Fees for Registration of Non Formal Learning Center	100,000.00	95,000.00	95,000.00	95.0%	5,000.00
12020465	Renewal of Non Formal Learning Center	300,000.00	-	50,000.00	16.7%	250,000.00
12020466	Outdoor Advert Fees	2,000,000.00	-	-	0.0%	2,000,000.00
12020468	Legacy Estate Development Fee	3,000,000.00	880,000.00	2,377,082.31	79.2%	622,917.69
12020469	Registration of Estate Developer	100,000.00	20,000,000.00	20,000,000.00	20000.0%	19,900,000.00
12020471	Computerization Fee	25,152,000.00	565,750.00	1,933,250.00	7.7%	23,218,750.00
12020472	Mortgage Fee	1,190,000.00	-	-	0.0%	1,190,000.00
12020475	Registration of Private School	16,000,000.00	1,115,100.00	15,924,700.00	99.5%	75,300.00
12020476	Renewal of Registration of Private School	22,000,000.00	6,800,030.73	28,956,430.73	131.6%	6,956,430.73
12020477	Application Form Fees from Private School	20,000,000.00	1,709,440.00	3,209,440.00	16.0%	16,790,560.00
12020483	Registration of Youth Clubs and Organisations	200,000.00	30,000.00	50,000.00	25.0%	150,000.00
12020484	Renewal of Youth Clubs and Organisations	50,000.00	-	-	0.0%	50,000.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Works	80,000.00	-	-	0.0%	80,000.00
12020487	Registration Fees of Hospital	61,000,000.00	1,772,450.00	12,968,325.00	21.3%	48,031,675.00
12020491	Tuition Fees	1,840,169,600.00	725,843,397.02	779,380,397.02	42.4%	1,060,789,202.98
12020492	Examination Fees	113,974,000.00	29,862,607.54	38,683,207.54	33.9%	75,290,792.46

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
12020493	Immunization Fees	50,000.00	-	-	0.0%	50,000.00
12020494	Pre-qualification/Processing Fees	7,750,000.00	40,000.00	40,000.00	0.5%	7,710,000.00
12020495	Certificate of Recognition Fees	6,500,000.00	344,780.00	2,137,659.48	32.9%	4,362,340.52
12020496	Clearance Fees for Ofala Festivals	500,000.00	-	-	0.0%	500,000.00
12020497	Medical Ward Fees	46,000,000.00	1,029,616.38	1,029,616.38	2.2%	44,970,383.62
12020498	Right of Way Permit Fees/Cutting of Road	3,000,000.00	-	418,615.00	14.0%	2,581,385.00
12020499	Other Fees	4,853,790,400.00	4,393,310,364.54	5,622,489,819.11	115.8%	-
<b>120205</b>	<b>FINES - GENERAL</b>	<b>185,767,000.00</b>	<b>6,403,738.31</b>	<b>56,373,968.31</b>	<b>30.3%</b>	<b>129,393,031.69</b>
12020501	Penalty for Offences - General	113,557,000.00	1,764,331.54	2,234,911.54	2.0%	111,322,088.46
12020502	Court Fines	6,010,000.00	-	3,097,150.00	51.5%	2,912,850.00
12020503	Travelers Manifest Offence Fines	6,000,000.00	385,000.00	885,000.00	14.8%	5,115,000.00
12020504	Traffic Offences Fines	18,000,000.00	4,087,606.77	8,567,206.77	47.6%	9,432,793.23
12020505	Sewerage Control Fines	500,000.00	-	-	0.0%	500,000.00
12020506	Conservation Offences Fines	120,000.00	-	-	0.0%	120,000.00
12020508	Mining Offence Fines	120,000.00	-	-	0.0%	120,000.00
12020509	Sanitation Offences Fines	200,000.00	116,800.00	116,800.00	58.4%	83,200.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	2,000,000.00	-	-	0.0%	2,000,000.00
12020513	Obstruction Fines	10,000.00	-	-	0.0%	10,000.00
12020520	Contravention Fines	25,950,000.00	-	-	0.0%	25,950,000.00
12020531	Forest Offences Fines	700,000.00	40,000.00	53,000.00	7.6%	647,000.00
12020546	Fines from Non Compliance on Plan Approval	2,600,000.00	10,000.00	41,419,900.00	1593.1%	-
12020547	Fines from Unauthorized Installation	10,000,000.00	-	-	0.0%	10,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2,387,185,500.00</b>	<b>104,927,411.33</b>	<b>327,081,458.72</b>	<b>13.7%</b>	<b>2,060,104,041.28</b>
12020601	Sales of Journal & Publications	40,981,000.00	8,834,829.99	8,834,829.99	21.6%	32,146,170.01
12020603	Sales of ID Cards	1,425,000.00	351,000.00	351,000.00	24.6%	1,074,000.00
12020604	SALES OF ID CARDS	60,000.00	-	56,000.00	93.3%	4,000.00
12020607	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,000,000.00	-	-	0.0%	5,000,000.00
12020609	SALES OF IMPROVED SEEDS/CHEMICAL	10,600,000.00	1,336,500.00	2,053,200.00	19.4%	8,546,800.00
12020616	Sale of Old Newspapers	3,000,000.00	-	-	0.0%	3,000,000.00
12020619	Sale of Photographs	40,000.00	-	-	0.0%	40,000.00
12020623	Sale of form for Housing Loan to Civil Servants	218,766,000.00	49,824,014.09	49,824,014.09	22.8%	168,941,985.91
12020629	Sales of Scraps and Others	100,000.00	-	-	0.0%	100,000.00
12020662	Sales of Enugu State Law Books	1,600,000.00	168,375.00	637,875.00	39.9%	962,125.00
12020665	Sale of Forest Produce	1,000,000.00	20,000.00	20,000.00	2.0%	980,000.00
12020671	Veterinary Sales of Meat	100,000.00	61,350.00	61,350.00	61.4%	38,650.00
12020683	Sale of Motor Tickets	60,000,000.00	1,837,930.00	3,026,930.00	5.0%	56,973,070.00
12020692	Sales of Boarded Vehicles	10,000,000.00	407,400.00	438,420.00	4.4%	9,561,580.00
12020694	Sale of Motor Plates	210,000,000.00	24,006,880.00	74,370,005.00	35.4%	135,629,995.00
12020699	Others Sales	1,824,513,500.00	18,079,132.25	187,407,834.64	10.3%	1,637,105,665.36
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>580,905,000.00</b>	<b>54,436,287.01</b>	<b>78,879,768.44</b>	<b>13.6%</b>	<b>502,025,231.56</b>
12020701	Earnings from Consultancy Services	1,550,000.00	-	-	0.0%	1,550,000.00
12020703	Earnings from Hire of Plants and Equipment	68,752,000.00	760,000.00	760,000.00	1.1%	67,992,000.00
12020704	Earnings from the Use of Govt. Vehicle	1,500,000.00	-	-	0.0%	1,500,000.00
12020705	Earnings from the Use of Govt. Halls	8,415,000.00	116,000.00	116,000.00	1.4%	8,299,000.00
12020707	Earnings from Government House Clinic	77,300,000.00	901,224.10	2,416,584.10	3.1%	74,883,415.90
12020710	Earnings from Guest Houses	550,000.00	-	-	0.0%	550,000.00
12020711	Earnings from Commercial Activities	194,370,000.00	50,733,202.91	50,733,202.91	26.1%	143,636,797.09
12020713	Printing Earnings Machine Impression	25,000,000.00	2,000.00	80,500.00	0.3%	24,919,500.00
12020714	Hire of Films	1,000,000.00	-	-	0.0%	1,000,000.00
12020715	Hire of Public Address System	500,000.00	-	-	0.0%	500,000.00
12020717	Earnings from Video Coverage	1,500,000.00	-	-	0.0%	1,500,000.00
12020719	Earnings from Welfare Bus Service to Civil Service	5,000,000.00	-	4,200,310.00	84.0%	799,690.00
12020779	Earnings from Liaison Office Abuja Guest House	31,000,000.00	-	12,119,871.43	39.1%	18,880,128.57

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
12020780	Earnings from Liaison Office Lagos Guest House	40,000,000.00	-	-	0.0%	40,000,000.00
12020788	Earnings from Cards and Lucky Games (Lottery)	400,000.00	-	-	0.0%	400,000.00
12020790	Earnings from State Cultural Troupes	1,500,000.00	100,000.00	550,000.00	36.7%	950,000.00
12020791	Earnings from Polo Park	2,400,000.00	157,000.00	157,000.00	6.5%	2,243,000.00
12020799	Other Earnings	120,168,000.00	1,666,860.00	7,746,300.00	6.4%	112,421,700.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>58,334,000.00</b>	<b>456,400.00</b>	<b>11,476,490.47</b>	<b>19.7%</b>	<b>46,857,509.53</b>
12020801	Rent on Govt. Quarters	4,440,000.00	-	-	0.0%	4,440,000.00
12020803	Rent on Govt. Buildings	53,644,000.00	456,400.00	11,428,490.47	21.3%	42,215,509.53
12020806	Rent on Senior Staff Quarters	150,000.00	-	48,000.00	32.0%	102,000.00
12020822	Rent on Canteens	100,000.00	-	-	0.0%	100,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>1,447,660,000.00</b>	<b>81,268,723.88</b>	<b>338,518,437.28</b>	<b>23.4%</b>	<b>1,109,141,562.72</b>
12020903	Rents & Premium on the Allocation of Land	610,000,000.00	56,627,834.00	172,530,079.97	28.3%	437,469,920.03
12020907	Current (Ground Rent)	777,460,000.00	24,584,574.88	163,518,308.80	21.0%	613,941,691.20
12020908	Arrears (Ground Rent)	60,000,000.00	56,315.00	2,249,602.51	3.7%	57,750,397.49
12020909	Penalties (Ground Rent)	200,000.00	-	220,446.00	110.2%	20,446.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>2,500,400,000.00</b>	<b>134,491,620.42</b>	<b>1,543,312,559.49</b>	<b>61.7%</b>	<b>957,087,440.51</b>
12021005	Refunds	400,000.00	-	-	0.0%	400,000.00
12021014	Recovery from back duty assessment	2,500,000,000.00	134,491,620.42	1,543,312,559.49	61.7%	956,687,440.51
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>101,490,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>101,490,000.00</b>
12021101	Operating Surplus	40,000.00	-	-	0.0%	40,000.00
12021102	Dividend Received	50,000,000.00	-	-	0.0%	50,000,000.00
12021103	Other Investment Income	51,450,000.00	-	-	0.0%	51,450,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
12021201	Interest on Bank Deposit	100,000,000.00	-	-	0.0%	100,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>20,540,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,540,000,000.00</b>
<b>1301</b>	<b>AID</b>	<b>7,400,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,400,000,000.00</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>7,400,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,400,000,000.00</b>
13010102	CAPITAL DOMESTIC AIDS	7,400,000,000.00	-	-	0.0%	7,400,000,000.00
<b>1302</b>	<b>Grants</b>	<b>13,140,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>13,140,000,000.00</b>
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>13,140,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>13,140,000,000.00</b>
13020302	CAPITAL DOMESTIC GRANTS	13,140,000,000.00	-	-	0.0%	13,140,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>39,225,758,500.00</b>	<b>66,511,764.47</b>	<b>66,511,764.47</b>	<b>0.2%</b>	<b>39,159,246,735.53</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>36,725,758,500.00</b>	<b>66,511,764.47</b>	<b>66,511,764.47</b>	<b>0.2%</b>	<b>36,659,246,735.53</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>24,112,258,500.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>24,112,258,500.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	24,112,258,500.00	-	-	0.0%	24,112,258,500.00
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>12,613,500,000.00</b>	<b>66,511,764.47</b>	<b>66,511,764.47</b>	<b>0.5%</b>	<b>12,546,988,235.53</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	6,673,500,000.00	66,511,764.47	66,511,764.47	1.0%	6,606,988,235.53
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5,940,000,000.00	-	-	0.0%	5,940,000,000.00
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>	<b>2,500,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000,000.00</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>	<b>2,500,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000,000.00</b>
14070102	UNSPECIFIED REVENUE	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 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>169,845,758,500.00</b>	<b>20,382,320,041.15</b>	<b>35,284,352,948.74</b>	<b>20.8%</b>	<b>134,561,405,551.26</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>38,004,556,300.00</b>	<b>6,098,188,276.51</b>	<b>9,121,990,364.83</b>	<b>24.0%</b>	<b>28,882,565,935.17</b>
<b>01110000000</b>	<b>Governor's Office</b>	<b>20,174,058,482.00</b>	<b>2,662,136,644.65</b>	<b>3,839,362,971.06</b>	<b>19.0%</b>	<b>16,334,695,510.94</b>
011100100100	Office of the Executive Governor	18,833,072,420.00	2,598,328,931.24	3,745,819,025.39	19.9%	15,087,253,394.61
011100100200	Office of the Deputy Governor	337,986,062.00	59,907,604.08	87,291,005.15	25.8%	250,695,056.85
011100300100	Boundary Adjustment Commission	6,400,000.00	-	-	0.0%	6,400,000.00
011100800100	Enugu State Emergency Management Agency	253,000,000.00	1,198,225.52	2,249,506.27	0.9%	250,750,493.73
011100900100	Council for Privatization and Commercialization	26,000,000.00	-	-	0.0%	26,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	14,800,000.00	-	-	0.0%	14,800,000.00
011101600100	Enugu State Economic Development Department	4,350,000.00	-	-	0.0%	4,350,000.00
011101800100	Enugu State Social Investment Agency	9,500,000.00	-	-	0.0%	9,500,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	186,400,000.00	-	936,550.44	0.5%	185,463,449.56
011101100100	Project Development and Implementation Dept.	497,300,000.00	1,901,883.81	1,901,883.81	0.4%	495,398,116.19
011118400100	Volunteer Service Agency	5,250,000.00	800,000.00	1,165,000.00	22.2%	4,085,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>3,511,910,893.00</b>	<b>739,709,367.44</b>	<b>1,251,658,203.94</b>	<b>35.6%</b>	<b>2,260,252,689.06</b>
016100100100	Office of the Secretary to the State Government	3,241,020,360.00	704,625,377.06	1,192,387,623.38	36.8%	2,048,632,736.62
016100200100	Economic Affairs and Parastatals	5,100,000.00	-	-	0.0%	5,100,000.00
016102100100	Enugu State Liaison Office, Lagos	47,156,755.00	10,424,494.75	20,602,591.31	43.7%	26,554,163.69
016102100200	Enugu State Liaison Office, Abuja	68,223,778.00	24,659,495.63	38,667,989.25	56.7%	29,555,788.75
016103700100	Muslim Pilgrims Board	40,100,000.00	-	-	0.0%	40,100,000.00
016103800100	Christian Pilgrims Board	77,350,000.00	-	-	0.0%	77,350,000.00
016105200100	Performance Improvement Bureau (PIB)/SERVICOM	17,500,000.00	-	-	0.0%	17,500,000.00
016105200200	State Focal Office World Bank Development Partner	15,460,000.00	-	-	0.0%	15,460,000.00
<b>01120000000</b>	<b>Enugu State House of Assembly (The Legislature)</b>	<b>2,601,731,195.00</b>	<b>302,798,650.19</b>	<b>628,002,166.51</b>	<b>24.1%</b>	<b>1,973,729,028.49</b>
011200100100	Enugu State House of Assembly (The Legislature)	2,601,731,195.00	302,798,650.19	628,002,166.51	24.1%	1,973,729,028.49
<b>01230000000</b>	<b>Ministry of Information</b>	<b>1,692,489,269.00</b>	<b>131,600,777.12</b>	<b>206,945,305.94</b>	<b>12.2%</b>	<b>1,485,543,963.06</b>
012300100100	Ministry of Information	562,380,759.00	31,135,518.32	59,315,368.53	10.5%	503,065,390.47
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	483,666,378.00	75,339,882.44	100,527,629.03	20.8%	383,138,748.97
012301300100	Government Printing and Stationery Dept. (Govt Press)	425,071,642.00	10,365,631.73	18,154,409.15	4.3%	406,917,232.85
012305500100	Enugu State Printing and Publishing Company (Daily Star)	221,370,490.00	14,759,744.63	28,947,899.23	13.1%	192,422,590.77
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>	<b>8,287,036,200.00</b>	<b>2,132,486,761.37</b>	<b>2,982,119,087.35</b>	<b>36.0%</b>	<b>5,304,917,112.65</b>
012500100100	Office of the Head of State Civil Service	8,265,831,200.00	2,132,287,030.37	2,981,719,121.85	36.1%	5,284,112,078.15
012500500100	Establishment, Pension and Training	13,575,000.00	199,731.00	399,965.50	2.9%	13,175,034.50
012500500200	Public Service Department	7,630,000.00	-	-	0.0%	7,630,000.00
<b>01400000000</b>	<b>Office of the State Auditor General</b>	<b>127,299,727.00</b>	<b>17,651,545.48</b>	<b>27,973,958.50</b>	<b>22.0%</b>	<b>99,325,768.50</b>
014000100100	Office of the State Auditor General	127,299,727.00	17,651,545.48	27,973,958.50	22.0%	99,325,768.50
<b>01410000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>86,059,061.00</b>	<b>9,816,864.15</b>	<b>16,692,336.29</b>	<b>19.4%</b>	<b>69,366,724.71</b>
014100100100	Office of the Auditor General for Local Government	86,059,061.00	9,816,864.15	16,692,336.29	19.4%	69,366,724.71
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>	<b>114,404,568.00</b>	<b>21,566,771.32</b>	<b>39,625,647.71</b>	<b>34.6%</b>	<b>74,778,920.29</b>
014700100100	Civil Service Commission	114,404,568.00	21,566,771.32	39,625,647.71	34.6%	74,778,920.29
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>39,703,938.00</b>	<b>4,780,531.41</b>	<b>9,717,324.13</b>	<b>24.5%</b>	<b>29,986,613.87</b>
014900100100	Local Government Service Commission	39,703,938.00	4,780,531.41	9,717,324.13	24.5%	29,986,613.87
<b>01480000000</b>	<b>Enugu State Independent Electoral Commission</b>	<b>374,169,024.00</b>	<b>60,644,792.65</b>	<b>89,635,481.28</b>	<b>24.0%</b>	<b>284,533,542.72</b>
014800100100	Enugu State Independent Electoral Commission	374,169,024.00	60,644,792.65	89,635,481.28	24.0%	284,533,542.72
<b>01630000000</b>	<b>Ministry of Inter Ministerial Affairs</b>	<b>755,762,579.00</b>	<b>2,563,676.08</b>	<b>6,476,429.95</b>	<b>0.9%</b>	<b>749,286,149.05</b>
016300100100	Ministry of Inter Ministerial Affairs	755,762,579.00	2,563,676.08	6,476,429.95	0.9%	749,286,149.05
<b>01660000000</b>	<b>Ministry of Human Capital Development and Poverty Reduction</b>	<b>184,836,552.00</b>	<b>8,958,900.36</b>	<b>15,898,588.01</b>	<b>8.6%</b>	<b>168,937,963.99</b>
016600100100	Ministry of Human Capital Development and Poverty Reduction	184,836,552.00	8,958,900.36	15,898,588.01	8.6%	168,937,963.99
<b>01670000000</b>	<b>Ministry of Special Duties &amp; Intergovernmental Affairs</b>	<b>55,094,812.00</b>	<b>3,472,994.29</b>	<b>7,882,864.16</b>	<b>14.3%</b>	<b>47,211,947.84</b>
016700100100	Ministry of Special Duties & Intergovernmental Affairs	55,094,812.00	3,472,994.29	7,882,864.16	14.3%	47,211,947.84

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>02000000000</b>	<b>Economic Sector</b>	<b>74,169,968,381.00</b>	<b>6,893,561,139.56</b>	<b>10,374,114,265.01</b>	<b>14.0%</b>	<b>63,795,854,115.99</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>3,003,249,290.00</b>	<b>115,695,415.91</b>	<b>225,746,196.14</b>	<b>7.5%</b>	<b>2,777,503,093.86</b>
021500100100	Ministry of Agriculture and Natural Resources	2,509,199,290.00	114,995,006.31	224,847,391.19	9.0%	2,284,351,898.81
021502600100	Veterinary School, Achi	3,900,000.00	500,000.00	500,000.00	12.8%	3,400,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	453,750,000.00	200,409.60	398,804.95	0.1%	453,351,195.05
021510400100	Fertilizer Procurement and Distribution Company Ltd	36,400,000.00	-	-	0.0%	36,400,000.00
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>8,328,660,844.00</b>	<b>889,258,310.31</b>	<b>1,673,825,666.07</b>	<b>20.1%</b>	<b>6,654,835,177.93</b>
022000100100	Ministry of Finance and Economic Development	6,312,280,612.00	601,707,741.99	1,229,427,632.98	19.5%	5,082,852,979.02
022000700100	Office of the State Accountant- General	1,063,640,000.00	225,738,087.40	230,957,627.00	21.7%	832,682,373.00
022000800100	Board of Internal Revenue	909,049,896.00	54,987,382.88	201,075,381.16	22.1%	707,974,514.84
022001200100	Enugu State Gaming Commission	43,690,336.00	6,825,098.04	12,365,024.93	28.3%	31,325,311.07
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>	<b>2,174,426,590.00</b>	<b>45,115,027.63</b>	<b>122,830,611.69</b>	<b>5.6%</b>	<b>2,051,595,978.31</b>
022200100100	Ministry of Commerce and Industry	979,406,590.00	43,551,880.80	93,492,999.39	9.5%	885,913,590.61
022201700100	Enugu State Investment Development Authority	59,920,000.00	1,563,146.83	5,728,453.92	9.6%	54,191,546.08
022201800100	Small and Medium Scale Enterprises Promotion	1,123,500,000.00	-	23,609,158.38	2.1%	1,099,890,841.62
022201900100	Enugu Marketing Company	11,600,000.00	-	-	0.0%	11,600,000.00
<b>02270000000</b>	<b>Ministry of Labour and Productivity</b>	<b>86,981,689.00</b>	<b>7,353,793.09</b>	<b>11,169,517.84</b>	<b>12.8%</b>	<b>75,812,171.16</b>
022700100100	Ministry of Labour and Productivity	86,981,689.00	7,353,793.09	11,169,517.84	12.8%	75,812,171.16
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>389,096,355.00</b>	<b>7,799,979.38</b>	<b>17,099,971.21</b>	<b>4.4%</b>	<b>371,996,383.79</b>
022800100100	Ministry of Science and Technology	389,096,355.00	7,799,979.38	17,099,971.21	4.4%	371,996,383.79
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>1,006,431,598.00</b>	<b>67,764,362.94</b>	<b>109,699,068.41</b>	<b>10.9%</b>	<b>896,732,529.59</b>
022900100100	Ministry of Transport	608,063,870.00	38,518,204.39	48,966,938.15	8.1%	559,096,931.85
022905300100	Enugu State Transport Company ENTRACO	155,476,413.00	-	-	0.0%	155,476,413.00
022905300200	Coal City Transport Services	242,891,315.00	29,246,158.55	60,732,130.26	25.0%	182,159,184.74
<b>02340000000</b>	<b>Ministry of Works and Infrastructure</b>	<b>43,825,255,327.00</b>	<b>5,172,906,364.93</b>	<b>6,983,657,419.45</b>	<b>15.9%</b>	<b>36,841,597,907.55</b>
023400100100	Ministry of Works and Infrastructure	42,999,945,327.00	5,172,906,364.93	6,983,657,419.45	16.2%	36,016,287,907.55
023410200100	Rural Access Mobility Project (RAMP)	825,310,000.00	-	-	0.0%	825,310,000.00
<b>02360000000</b>	<b>Ministry of Culture and Tourism</b>	<b>1,141,251,482.00</b>	<b>24,950,013.25</b>	<b>49,559,257.06</b>	<b>4.3%</b>	<b>1,091,692,224.94</b>
023600100100	Ministry of Culture and Tourism	562,194,182.00	16,911,786.25	33,801,520.06	6.0%	528,392,661.94
023600400100	Council for Arts and Culture	57,748,002.00	3,451,929.00	6,903,858.00	12.0%	50,844,144.00
023605200100	Tourism Board	52,709,298.00	4,586,298.00	8,853,879.00	16.8%	43,855,419.00
023605200200	Nike Lake Resort Hotel	468,600,000.00	-	-	0.0%	468,600,000.00
<b>02380000000</b>	<b>State Economic Planning Commission</b>	<b>715,817,673.00</b>	<b>19,184,141.79</b>	<b>43,971,325.60</b>	<b>6.1%</b>	<b>671,846,347.40</b>
023800100100	State Economic Planning Commission	522,201,173.00	11,529,055.58	25,002,232.85	4.8%	497,198,940.15
023800400100	State Bureau of Statistics	193,616,500.00	7,655,086.21	18,969,092.75	9.8%	174,647,407.25
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>6,868,746,364.00</b>	<b>318,503,541.86</b>	<b>578,935,341.60</b>	<b>8.4%</b>	<b>6,289,811,022.40</b>
025200100100	Ministry of Water Resources	2,055,276,012.00	19,558,589.98	215,442,093.34	10.5%	1,839,833,918.66
025210200100	Enugu State Water Corporation	4,079,163,370.00	296,795,821.25	351,599,545.07	8.6%	3,727,563,824.93
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	658,506,982.00	1,759,130.63	7,223,703.19	1.1%	651,283,278.81
025210400100	Small Town Water and Sanitation Agency	75,800,000.00	390,000.00	4,670,000.00	6.2%	71,130,000.00
<b>02530000000</b>	<b>Ministry of Housing</b>	<b>1,228,994,807.00</b>	<b>15,316,829.83</b>	<b>22,519,115.01</b>	<b>1.8%</b>	<b>1,206,475,691.99</b>
025300100100	Ministry of Housing	428,994,807.00	15,316,829.83	22,519,115.01	5.2%	406,475,691.99
025301000100	Enugu State Housing Development Corporation	800,000,000.00	-	-	0.0%	800,000,000.00
<b>02540000000</b>	<b>Ministry of Rural Development</b>	<b>4,282,388,014.00</b>	<b>114,051,840.39</b>	<b>317,076,741.33</b>	<b>7.4%</b>	<b>3,965,311,272.67</b>
025400100100	Ministry of Rural Development	668,339,654.00	43,100,352.05	79,569,549.69	11.9%	588,770,104.31
025400100200	Community Development Council	255,143,000.00	559,490.00	559,490.00	0.2%	254,583,510.00
025400700100	Fire Service Department	778,700,000.00	11,722,278.53	75,272,628.53	9.7%	703,427,371.47
025410200100	Community and Social Development Agency	100,000,000.00	-	-	0.0%	100,000,000.00
025410300100	Rural Electrification Board (REB)	2,480,205,360.00	58,669,719.81	161,675,073.11	6.5%	2,318,530,286.89
<b>02600000000</b>	<b>Ministry of Lands and Urban Development</b>	<b>903,239,834.00</b>	<b>72,239,065.02</b>	<b>144,274,137.41</b>	<b>16.0%</b>	<b>758,965,696.59</b>
026000100100	Ministry of Lands and Urban Development	903,239,834.00	72,239,065.02	144,274,137.41	16.0%	758,965,696.59
<b>02640000000</b>	<b>Ministry of Budget and Planning</b>	<b>215,428,514.00</b>	<b>23,422,453.23</b>	<b>73,749,896.19</b>	<b>34.2%</b>	<b>141,678,617.81</b>
026400100100	Ministry of Budget and Planning	215,428,514.00	23,422,453.23	73,749,896.19	34.2%	141,678,617.81
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>5,205,933,559.00</b>	<b>514,449,863.29</b>	<b>995,321,935.50</b>	<b>19.1%</b>	<b>4,210,611,623.50</b>
<b>03180000000</b>	<b>The State Judiciary</b>	<b>3,833,966,853.00</b>	<b>354,893,051.31</b>	<b>714,793,588.36</b>	<b>18.6%</b>	<b>3,119,173,264.64</b>
031800100100	Judicial Service Commission	774,087,989.00	32,928,874.02	34,436,816.09	4.4%	739,651,172.91
031805100100	Enugu State High Court	2,003,819,363.00	181,055,514.22	386,475,902.95	19.3%	1,617,343,460.05
031805200100	Customary Court of Appeal	1,056,059,501.00	140,908,663.07	293,880,869.32	27.8%	762,178,631.68

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>1,371,966,706.00</b>	<b>159,556,811.98</b>	<b>280,528,347.14</b>	<b>20.4%</b>	<b>1,091,438,358.86</b>
032600100100	Ministry of Justice	1,157,586,706.00	157,853,460.95	277,916,122.30	24.0%	879,670,583.70
032600300100	Legal Aids Council	4,900,000.00	120,000.00	420,000.00	8.6%	4,480,000.00
032600700100	Citizens' Rights and Mediation Centre	71,200,000.00	600,108.00	1,199,216.00	1.7%	70,000,784.00
032601200100	Administrator-General/Public Trustees	14,210,000.00	-	-	0.0%	14,210,000.00
032601300100	Enugu State Justice Reform Team	124,070,000.00	983,243.03	993,008.84	0.8%	123,076,991.16
<b>04000000000</b>	<b>Regional</b>	<b>1,610,910,108.00</b>	<b>24,505,090.08</b>	<b>196,335,252.42</b>	<b>12.2%</b>	<b>1,414,574,855.58</b>
<b>04650000000</b>	<b>Ministry of Capital Territory Development</b>	<b>1,610,910,108.00</b>	<b>24,505,090.08</b>	<b>196,335,252.42</b>	<b>12.2%</b>	<b>1,414,574,855.58</b>
046500100100	Enugu Capital Territory Development Authority	1,610,910,108.00	24,505,090.08	196,335,252.42	12.2%	1,414,574,855.58
<b>05000000000</b>	<b>Social Sector</b>	<b>50,854,390,152.00</b>	<b>6,851,615,671.71</b>	<b>14,596,591,130.98</b>	<b>28.7%</b>	<b>36,257,799,021.02</b>
<b>05130000000</b>	<b>Ministry of Youth and Sport</b>	<b>1,711,728,242.00</b>	<b>598,094,911.29</b>	<b>774,969,425.03</b>	<b>45.3%</b>	<b>936,758,816.97</b>
051300100100	Ministry of Youth and Sport	1,221,951,510.00	415,813,496.98	451,334,248.02	36.9%	770,617,261.98
051300200100	Rangers Management Corporation	429,496,732.00	128,886,069.45	191,901,689.97	44.7%	237,595,042.03
051305600100	National Youth Service Corp (NYSC)	55,930,000.00	53,395,344.86	131,733,487.04	235.5%	-
051305700100	Games Village Awgu	4,350,000.00	-	-	0.0%	4,350,000.00
<b>05140000000</b>	<b>Ministry of Gender Affairs and Social Development</b>	<b>242,476,343.00</b>	<b>38,082,211.67</b>	<b>66,881,954.39</b>	<b>27.6%</b>	<b>175,594,388.61</b>
051400100100	Ministry of Gender Affairs and Social Development	198,826,343.00	38,082,211.67	66,881,954.39	33.6%	131,944,388.61
051400200100	Vocational and Rehabilitation Centre, Emene	9,400,000.00	-	-	0.0%	9,400,000.00
051405500100	Remand Home	5,300,000.00	-	-	0.0%	5,300,000.00
051405600100	Family Support Programme Center	10,950,000.00	-	-	0.0%	10,950,000.00
051405700100	Skills Acquisition Center, Uwani	8,500,000.00	-	-	0.0%	8,500,000.00
051405900100	Social Welfare centre, Emene	9,500,000.00	-	-	0.0%	9,500,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>29,374,881,740.00</b>	<b>4,251,630,184.23</b>	<b>9,471,957,729.58</b>	<b>32.2%</b>	<b>19,902,924,010.42</b>
051700100100	Ministry of Education	834,192,810.00	50,316,277.35	90,815,085.37	10.9%	743,377,724.63
051700300100	Enugu State Universal Basic Education Board	8,216,901,710.00	61,107,980.64	123,425,861.16	1.5%	8,093,475,848.84
051700800100	Enugu State Library Board	37,495,760.00	7,240,166.06	16,880,186.31	45.0%	20,615,573.69
051700900100	Examinations Development Centre	79,374,695.00	10,266,079.61	17,646,394.76	22.2%	61,728,300.24
051701000100	Agency for Mass Literacy	40,525,000.00	-	237,816.00	0.6%	40,287,184.00
051701000200	Special Education Centre, Oji-River	14,000,000.00	3,029,681.57	3,029,681.57	21.6%	10,970,318.43
051701000300	Special Education Centre, Ogbete	14,300,000.00	-	-	0.0%	14,300,000.00
051701800100	Enugu State Polytechnic Iwollo	1,819,070,881.00	113,045,268.75	226,133,069.06	12.4%	1,592,937,811.94
051701900100	Enugu State College of Education (Technical)	639,817,339.00	129,794,922.51	315,077,743.77	49.2%	324,739,595.23
051702600200	Enugu State University of Science and Technology (ESUT)	2,154,180,000.00	229,867,778.46	1,435,567,535.50	66.6%	718,612,464.50
051702100200	ESUT College of Medicine (Teaching Hospital)	52,000,000.00	1,460,000.00	10,261,617.65	19.7%	41,738,382.35
051703100100	Institute of Management and Technology (IMT)	1,965,456,000.00	735,310,391.59	1,287,619,649.67	65.5%	677,836,350.33
051705100100	Post-Primary Schools Management Board (PPSMB)	11,026,523,303.00	2,600,706,712.15	5,202,158,850.45	47.2%	5,824,364,452.55
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,765,344,242.00	301,848,594.04	599,118,978.39	33.9%	1,166,225,263.61
051705600100	Enugu State Scholarship and Education Loans Board	715,700,000.00	7,636,331.50	143,985,259.92	20.1%	571,714,740.08
<b>05210000000</b>	<b>Ministry of Health</b>	<b>15,081,767,672.00</b>	<b>1,710,974,218.97</b>	<b>3,911,050,271.92</b>	<b>25.9%</b>	<b>11,170,717,400.08</b>
052100100100	Ministry of Health	3,957,351,965.00	297,229,199.45	550,081,586.01	13.9%	3,407,270,378.99
052100300100	Enugu State Primary Health Care Development Agency	1,639,900,000.00	33,085,987.02	42,846,287.02	2.6%	1,597,053,712.98
052100200100	Enugu State Agency for Universal Health Coverage	127,090,000.00	-	-	0.0%	127,090,000.00
052102600200	ESUT Teaching Hospital ParkLane, Enugu	6,019,830,609.00	878,378,706.38	2,266,500,248.72	37.7%	3,753,330,360.28
052110200200	Enugu State Hospitals Management Board (SHB)	3,033,595,098.00	501,200,326.12	1,050,542,150.17	34.6%	1,983,052,947.83
052110270100	Enugu State College of Health Technology, Oji River	135,000,000.00	-	-	0.0%	135,000,000.00
052110270200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	169,000,000.00	1,080,000.00	1,080,000.00	0.6%	167,920,000.00
<b>05350000000</b>	<b>Ministry of Environment and Mineral Resources</b>	<b>3,904,559,408.00</b>	<b>115,727,099.22</b>	<b>221,474,407.69</b>	<b>5.7%</b>	<b>3,683,085,000.31</b>
053500100100	Ministry of Environment and Mineral Resources	824,652,409.00	45,843,983.25	75,383,897.94	9.1%	749,268,511.06
053500100200	Nigeria Erosion and Watershed Management Project (NEWMAP)	2,633,500,000.00	-	-	0.0%	2,633,500,000.00
053500900100	Forestry Commission	96,285,029.00	8,855,245.97	16,863,871.75	17.5%	79,421,157.25
053505300100	Enugu State Waste Management Authority (ESWAMA)	336,821,970.00	61,027,870.00	128,245,900.00	38.1%	208,576,070.00
053505300200	Enugu State Structures for Signage and Advertisement Agency	13,300,000.00	-	980,738.00	7.4%	12,319,262.00
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>376,932,620.00</b>	<b>131,570,575.36</b>	<b>138,429,439.73</b>	<b>36.7%</b>	<b>238,503,180.27</b>
055100100100	Ministry of Local Government	62,232,620.00	6,570,575.36	13,429,439.73	21.6%	48,803,180.27
055100500100	Local Government Pension Board	314,700,000.00	125,000,000.00	125,000,000.00	39.7%	189,700,000.00
<b>05620000000</b>	<b>Ministry of Chieftaincy Matters</b>	<b>162,044,127.00</b>	<b>5,536,470.97</b>	<b>11,827,902.64</b>	<b>7.3%</b>	<b>150,216,224.36</b>
056200100100	Ministry of Chieftaincy Matters	162,044,127.00	5,536,470.97	11,827,902.64	7.3%	150,216,224.36

**Table 5: Personnel Expenditure by Administrative Classification**

**Enugu State Government Budget Performance Report 2021 Q2 - Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>38,101,660,000.00</b>	<b>8,962,821,533.40</b>	<b>18,067,331,044.75</b>	<b>47.4%</b>	<b>20,034,328,955.25</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>9,763,069,900.00</b>	<b>2,325,684,784.56</b>	<b>3,395,053,674.29</b>	<b>34.8%</b>	<b>6,368,016,225.71</b>
<b>01110000000</b>	<b>Governor's Office</b>	<b>258,108,482.00</b>	<b>55,547,027.15</b>	<b>110,768,159.25</b>	<b>42.9%</b>	<b>147,340,322.75</b>
011100100100	Office of the Executive Governor	236,572,420.00	51,665,272.07	102,374,703.22	43.3%	134,197,716.78
011100100200	Office of the Deputy Governor	21,536,062.00	3,881,755.08	8,393,456.03	39.0%	13,142,605.97
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>386,100,893.00</b>	<b>35,436,938.08</b>	<b>69,403,007.14</b>	<b>18.0%</b>	<b>316,697,885.86</b>
016100100100	Office of the Secretary to the State Government	337,820,360.00	21,483,102.14	41,408,308.69	12.3%	296,412,051.31
016102100100	Enugu State Liaison Office, Lagos	23,406,755.00	8,193,163.46	16,276,341.05	69.5%	7,130,413.95
016102100200	Enugu State Liaison Office, Abuja	24,873,778.00	5,760,672.48	11,718,357.40	47.1%	13,155,420.60
<b>01120000000</b>	<b>Enugu State House of Assembly (The Legislature)</b>	<b>158,850,195.00</b>	<b>63,818,318.13</b>	<b>127,061,129.16</b>	<b>80.0%</b>	<b>31,789,065.84</b>
011200100100	Enugu State House of Assembly (The Legislature)	158,850,195.00	63,818,318.13	127,061,129.16	80.0%	31,789,065.84
<b>01230000000</b>	<b>Ministry of Information</b>	<b>378,433,869.00</b>	<b>70,231,249.97</b>	<b>115,049,836.30</b>	<b>30.4%</b>	<b>263,384,032.70</b>
012300100100	Ministry of Information	169,113,759.00	28,792,902.81	54,423,472.58	32.2%	114,690,286.42
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	103,484,978.00	26,579,764.68	31,438,764.04	30.4%	72,046,213.96
012301300100	Government Printing and Stationery Dept. (Govt. Press)	61,971,642.00	9,995,565.73	17,411,265.15	28.1%	44,560,376.85
012305000100	Enugu State Printing and Publishing Company (Daily Star)	43,863,490.00	4,863,016.75	11,776,334.53	26.8%	32,087,155.47
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>	<b>8,088,231,200.00</b>	<b>2,028,343,979.18</b>	<b>2,829,289,736.66</b>	<b>35.0%</b>	<b>5,258,941,463.34</b>
012500100100	Office of the Head of State Civil Service	8,088,231,200.00	2,028,343,979.18	2,829,289,736.66	35.0%	5,258,941,463.34
<b>01400000000</b>	<b>Office of the State Auditor General</b>	<b>61,349,727.00</b>	<b>11,151,942.28</b>	<b>21,474,355.30</b>	<b>35.0%</b>	<b>39,875,371.70</b>
014000100100	Office of the State Auditor General	61,349,727.00	11,151,942.28	21,474,355.30	35.0%	39,875,371.70
<b>01410000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>67,509,061.00</b>	<b>6,981,290.67</b>	<b>13,258,042.81</b>	<b>19.6%</b>	<b>54,251,018.19</b>
014100100100	Office of the Auditor General for Local Government	67,509,061.00	6,981,290.67	13,258,042.81	19.6%	54,251,018.19
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>	<b>49,104,568.00</b>	<b>15,845,071.32</b>	<b>31,949,147.71</b>	<b>65.1%</b>	<b>17,155,420.29</b>
014700100100	Civil Service Commission	49,104,568.00	15,845,071.32	31,949,147.71	65.1%	17,155,420.29
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>17,253,938.00</b>	<b>4,780,531.41</b>	<b>9,717,324.13</b>	<b>56.3%</b>	<b>7,536,613.87</b>
014900100100	Local Government Service Commission	17,253,938.00	4,780,531.41	9,717,324.13	56.3%	7,536,613.87
<b>01480000000</b>	<b>Enugu State Independent Electoral Commission</b>	<b>240,019,024.00</b>	<b>20,333,686.68</b>	<b>39,678,865.80</b>	<b>16.5%</b>	<b>200,340,158.20</b>
014800100100	Enugu State Independent Electoral Commission	240,019,024.00	20,333,686.68	39,678,865.80	16.5%	200,340,158.20
<b>01630000000</b>	<b>Ministry of Inter Ministerial Affairs</b>	<b>17,562,579.00</b>	<b>2,563,676.08</b>	<b>6,476,429.95</b>	<b>36.9%</b>	<b>11,086,149.05</b>
016300100100	Ministry of Inter Ministerial Affairs	17,562,579.00	2,563,676.08	6,476,429.95	36.9%	11,086,149.05
<b>01660000000</b>	<b>Ministry of Human Capital Development and Poverty Reduction</b>	<b>27,786,552.00</b>	<b>7,883,241.32</b>	<b>14,247,053.92</b>	<b>51.3%</b>	<b>13,539,498.08</b>
016600100100	Ministry of Human Capital Development and Poverty Reduction	27,786,552.00	7,883,241.32	14,247,053.92	51.3%	13,539,498.08
<b>01670000000</b>	<b>Ministry of Special Duties &amp; Inergovernmental Affairs</b>	<b>12,759,812.00</b>	<b>2,767,832.29</b>	<b>6,680,586.16</b>	<b>52.4%</b>	<b>6,079,225.84</b>
016700100100	Ministry of Special Duties & Inergovernmental Affairs	12,759,812.00	2,767,832.29	6,680,586.16	52.4%	6,079,225.84
<b>02000000000</b>	<b>Economic Sector</b>	<b>2,866,192,281.00</b>	<b>706,178,666.41</b>	<b>1,270,287,961.36</b>	<b>44.3%</b>	<b>1,595,904,319.64</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>462,299,290.00</b>	<b>114,419,384.31</b>	<b>218,987,569.44</b>	<b>47.4%</b>	<b>243,311,720.56</b>
021500100100	Ministry of Agriculture and Natural Resources	462,299,290.00	114,419,384.31	218,987,569.44	47.4%	243,311,720.56
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>670,768,844.00</b>	<b>247,607,591.30</b>	<b>372,306,835.42</b>	<b>55.5%</b>	<b>298,462,008.58</b>
022000100100	Ministry of Finance and Economic Development	188,130,612.00	70,621,688.40	137,050,447.46	72.8%	51,080,164.54
022000700100	Office of the State Accountant- General	300,000,000.00	116,750,000.00	116,750,000.00	38.9%	183,250,000.00
022000800100	Board of Internal Revenue	159,549,896.00	54,987,382.88	108,118,007.05	67.8%	51,431,888.95
022001200100	Enugu State Gaming Commission	23,088,336.00	5,248,520.02	10,388,380.91	45.0%	12,699,955.09
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>	<b>212,306,590.00</b>	<b>41,632,432.80</b>	<b>83,956,088.39</b>	<b>39.5%</b>	<b>128,350,501.61</b>
022200100100	Ministry of Commerce and Industry	212,306,590.00	41,632,432.80	83,956,088.39	39.5%	128,350,501.61

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>022700000000</b>	<b>Ministry of Labour and Productivity</b>	<b>31,434,189.00</b>	<b>3,502,566.89</b>	<b>7,318,291.64</b>	<b>23.3%</b>	<b>24,115,897.36</b>
022700100100	Ministry of Labour and Productivity	31,434,189.00	3,502,566.89	7,318,291.64	23.3%	24,115,897.36
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>49,046,355.00</b>	<b>7,203,845.88</b>	<b>14,405,727.71</b>	<b>29.4%</b>	<b>34,640,627.29</b>
022800100100	Ministry of Science and Technology	49,046,355.00	7,203,845.88	14,405,727.71	29.4%	34,640,627.29
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>323,982,998.00</b>	<b>38,859,395.62</b>	<b>60,275,055.09</b>	<b>18.6%</b>	<b>263,707,942.91</b>
022900100100	Ministry of Transport	197,033,870.00	27,742,678.59	35,684,590.35	18.1%	161,349,279.65
022905300100	Enugu State Transport Company ENTRACO	20,226,413.00	-	-	0.0%	20,226,413.00
022905300200	Coal City Transport Services	106,722,715.00	11,116,717.03	24,590,464.74	23.0%	82,132,250.26
<b>023400000000</b>	<b>Ministry of Works and Infrastructure</b>	<b>229,445,327.00</b>	<b>43,908,648.68</b>	<b>86,317,014.77</b>	<b>37.6%</b>	<b>143,128,312.23</b>
023400100100	Ministry of Works and Infrastructure	229,445,327.00	43,908,648.68	86,317,014.77	37.6%	143,128,312.23
<b>023600000000</b>	<b>Ministry of Culture and Tourism</b>	<b>97,251,482.00</b>	<b>23,062,969.73</b>	<b>46,615,983.56</b>	<b>47.9%</b>	<b>50,635,498.44</b>
023600100100	Ministry of Culture and Tourism	42,644,182.00	16,240,459.73	32,529,963.56	76.3%	10,114,218.44
023600400100	Council for Arts and Culture	24,398,002.00	2,995,929.00	5,991,858.00	24.6%	18,406,144.00
023605200100	Tourism Board	30,209,298.00	3,826,581.00	8,094,162.00	26.8%	22,115,136.00
<b>023800000000</b>	<b>State Economic Planning Commission</b>	<b>92,717,673.00</b>	<b>17,372,763.98</b>	<b>37,240,851.57</b>	<b>40.2%</b>	<b>55,476,821.43</b>
023800100100	State Economic Planning Commission	41,451,173.00	10,221,855.77	19,269,770.29	46.5%	22,181,402.71
023800400100	State Bureau of Statistics	51,266,500.00	7,150,908.21	17,971,081.28	35.1%	33,295,418.72
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>264,621,364.00</b>	<b>35,634,359.28</b>	<b>83,127,239.28</b>	<b>31.4%</b>	<b>181,494,124.72</b>
025200100100	Ministry of Water Resources	62,376,012.00	12,327,616.95	25,268,566.28	40.5%	37,107,445.72
025210200100	Enugu State Water Corporation	191,513,370.00	21,547,612.20	54,359,542.37	28.4%	137,153,827.63
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	10,731,982.00	1,759,130.63	3,499,130.63	32.6%	7,232,851.37
<b>025300000000</b>	<b>Ministry of Housing</b>	<b>26,794,807.00</b>	<b>6,016,664.28</b>	<b>12,533,427.96</b>	<b>46.8%</b>	<b>14,261,379.04</b>
025300100100	Ministry of Housing	26,794,807.00	6,016,664.28	12,533,427.96	46.8%	14,261,379.04
<b>025400000000</b>	<b>Ministry of Rural Development</b>	<b>161,055,014.00</b>	<b>49,516,830.91</b>	<b>92,099,148.93</b>	<b>57.2%</b>	<b>68,955,865.07</b>
025400100100	Ministry of Rural Development	84,999,654.00	37,039,667.15	72,158,864.79	84.9%	12,840,789.21
025410300100	Rural Electrification Board (REB)	76,055,360.00	12,477,163.76	19,940,284.14	26.2%	56,115,075.86
<b>026000000000</b>	<b>Ministry of Lands and Urban Development</b>	<b>212,639,834.00</b>	<b>70,999,065.02</b>	<b>141,794,137.41</b>	<b>66.7%</b>	<b>70,845,696.59</b>
026000100100	Ministry of Lands and Urban Development	212,639,834.00	70,999,065.02	141,794,137.41	66.7%	70,845,696.59
<b>026400000000</b>	<b>Ministry of Budget and Planning</b>	<b>31,828,514.00</b>	<b>6,442,147.23</b>	<b>13,310,590.19</b>	<b>41.8%</b>	<b>18,517,923.81</b>
026400100100	Ministry of Budget and Planning	31,828,514.00	6,442,147.23	13,310,590.19	41.8%	18,517,923.81
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>2,336,633,559.00</b>	<b>421,032,886.18</b>	<b>880,295,250.77</b>	<b>37.7%</b>	<b>1,456,338,308.23</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>1,625,196,853.00</b>	<b>299,790,072.06</b>	<b>638,989,775.30</b>	<b>39.3%</b>	<b>986,207,077.70</b>
031800100100	Judicial Service Commission	12,937,989.00	1,632,874.02	3,140,816.09	24.3%	9,797,172.91
031805100100	Enugu State High Court	904,499,363.00	181,055,514.22	386,475,902.95	42.7%	518,023,460.05
031805200100	Customary Court of Appeal	707,759,501.00	117,101,683.82	249,373,056.26	35.2%	458,386,444.74
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>711,436,706.00</b>	<b>121,242,814.12</b>	<b>241,305,475.47</b>	<b>33.9%</b>	<b>470,131,230.53</b>
032600100100	Ministry of Justice	711,436,706.00	121,242,814.12	241,305,475.47	33.9%	470,131,230.53
<b>040000000000</b>	<b>Regional</b>	<b>66,590,108.00</b>	<b>16,799,417.20</b>	<b>25,601,101.45</b>	<b>38.4%</b>	<b>40,989,006.55</b>
<b>046500000000</b>	<b>Ministry of Capital Territory Development</b>	<b>66,590,108.00</b>	<b>16,799,417.20</b>	<b>25,601,101.45</b>	<b>38.4%</b>	<b>40,989,006.55</b>
046500100100	Enugu Capital Territory Development Authority	66,590,108.00	16,799,417.20	25,601,101.45	38.4%	40,989,006.55
<b>050000000000</b>	<b>Social Sector</b>	<b>23,069,174,152.00</b>	<b>5,493,125,779.05</b>	<b>12,496,093,056.88</b>	<b>54.2%</b>	<b>10,573,081,095.12</b>
<b>051300000000</b>	<b>Ministry of Youth and Sport</b>	<b>277,448,242.00</b>	<b>53,478,750.03</b>	<b>123,430,388.09</b>	<b>44.5%</b>	<b>154,017,853.91</b>
051300100100	Ministry of Youth and Sport	122,951,510.00	24,075,280.98	48,490,704.52	39.4%	74,460,805.48
051300200100	Rangers Management Corporation	154,496,732.00	29,403,469.05	74,939,683.57	48.5%	79,557,048.43
<b>051400000000</b>	<b>Ministry of Gender Affairs and Social Development</b>	<b>54,676,343.00</b>	<b>17,923,845.27</b>	<b>36,092,587.99</b>	<b>66.0%</b>	<b>18,583,755.01</b>
051400100100	Ministry of Gender Affairs and Social Development	54,676,343.00	17,923,845.27	36,092,587.99	66.0%	18,583,755.01
<b>051700000000</b>	<b>Ministry of Education</b>	<b>15,178,530,740.00</b>	<b>3,716,615,886.72</b>	<b>8,550,241,073.06</b>	<b>56.3%</b>	<b>6,628,289,666.94</b>
051700100100	Ministry of Education	224,836,810.00	36,267,024.10	71,298,864.17	31.7%	153,537,945.83
051700300100	Enugu State Universal Basic Education Board	96,701,710.00	16,110,588.37	39,287,227.66	40.6%	57,414,482.34
051700800100	Enugu State Library Board	27,295,760.00	6,427,400.42	15,795,381.53	57.9%	11,500,378.47
051700900100	Examinations Development Centre	41,974,695.00	6,962,253.81	13,531,811.46	32.2%	28,442,883.54
051701800100	Enugu State Polytechnic Iwollo	258,970,881.00	71,170,206.88	142,650,472.03	55.1%	116,320,408.97
051701900100	Enugu State College of Education (Technical)	164,467,339.00	129,794,922.51	217,891,481.77	132.5%	53,424,142.77
051702600200	Enugu State University of Science and Technology (ESUT)	1,450,000,000.00	1,663,340.00	1,207,363,097.04	83.3%	242,636,902.96

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
051703100100	Institute of Management and Technology (IMT)	1,300,000,000.00	553,108,516.24	1,056,703,980.36	81.3%	243,296,019.64
051705100100	Post-Primary Schools Management Board (PPSMB)	10,255,023,303.00	2,597,921,712.15	5,191,858,450.45	50.6%	5,063,164,852.55
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,359,260,242.00	297,189,922.24	593,860,306.59	43.7%	765,399,935.41
<b>052100000000</b>	<b>Ministry of Health</b>	<b>6,872,142,672.00</b>	<b>1,511,359,868.14</b>	<b>3,534,638,055.61</b>	<b>51.4%</b>	<b>3,337,504,616.39</b>
052100100100	Ministry of Health	457,616,965.00	176,996,863.64	349,767,744.72	76.4%	107,849,220.28
052102600200	ESUT Teaching Hospital ParkLane, Enugu	4,232,830,609.00	878,378,706.38	2,260,400,248.72	53.4%	1,972,430,360.28
052110200200	Enugu State Hospitals Management Board (SHB)	2,181,695,098.00	455,984,298.12	924,470,062.17	42.4%	1,257,225,035.83
<b>053500000000</b>	<b>Ministry of Environment and Mineral Resources</b>	<b>330,409,408.00</b>	<b>57,811,531.36</b>	<b>103,204,751.83</b>	<b>31.2%</b>	<b>227,204,656.17</b>
053500100100	Ministry of Environment and Mineral Resources	244,402,409.00	36,927,531.39	56,143,146.08	23.0%	188,259,262.92
053500900100	Forestry Commission	34,485,029.00	8,455,179.97	16,063,805.75	46.6%	18,421,223.25
053505300100	Enugu State Waste Management Authority (ESWAMA)	51,521,970.00	12,428,820.00	30,997,800.00	60.2%	20,524,170.00
<b>055100000000</b>	<b>Ministry of Local Government</b>	<b>330,922,620.00</b>	<b>130,997,550.28</b>	<b>137,856,414.65</b>	<b>41.7%</b>	<b>193,066,205.35</b>
055100100100	Ministry of Local Government	30,922,620.00	5,997,550.28	12,856,414.65	41.6%	18,066,205.35
055100500100	Local Government Pension Board	300,000,000.00	125,000,000.00	125,000,000.00	41.7%	175,000,000.00
<b>056200000000</b>	<b>Ministry of Chieftaincy Matters</b>	<b>25,044,127.00</b>	<b>4,938,347.25</b>	<b>10,629,785.65</b>	<b>42.4%</b>	<b>14,414,341.35</b>
056200100100	Ministry of Chieftaincy Matters	25,044,127.00	4,938,347.25	10,629,785.65	42.4%	14,414,341.35

Table 6: Overhead Expenditure by Administrative Classification

## Enugu State Government Budget Performance Report 2021 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>25,009,240,000.00</b>	<b>4,516,552,906.79</b>	<b>6,454,757,003.45</b>	<b>25.8%</b>	<b>18,554,482,996.55</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>16,715,920,000.00</b>	<b>3,119,864,525.35</b>	<b>4,292,910,614.11</b>	<b>25.7%</b>	<b>12,423,009,385.89</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>14,780,700,000.00</b>	<b>2,437,282,112.50</b>	<b>3,270,588,821.81</b>	<b>22.1%</b>	<b>11,510,111,178.19</b>
011100100100	Office of the Executive Governor	14,216,000,000.00	2,377,356,154.17	3,186,373,832.17	22.4%	11,029,626,167.83
011100100200	Office of the Deputy Governor	299,650,000.00	56,025,849.00	77,962,049.12	26.0%	221,687,950.88
011100300100	Boundary Adjustment Commission	6,400,000.00	-	-	0.0%	6,400,000.00
011100800100	Enugu State Emergency Management Agency	182,000,000.00	1,198,225.52	2,249,506.27	1.2%	179,750,493.73
011100900100	Council for Privatization and Commercialization	26,000,000.00	-	-	0.0%	26,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	7,000,000.00	-	-	0.0%	7,000,000.00
011101600100	Enugu State Economic Development Department	4,350,000.00	-	-	0.0%	4,350,000.00
011101800100	Enugu State Social Investment Agency	9,500,000.00	-	-	0.0%	9,500,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	18,900,000.00	-	936,550.44	5.0%	17,963,449.56
011110100100	Project Development and Implementation Dept.	5,650,000.00	1,901,883.81	1,901,883.81	33.7%	3,748,116.19
011118400100	Volunteer Service Agency	5,250,000.00	800,000.00	1,165,000.00	22.2%	4,085,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>575,610,000.00</b>	<b>298,297,003.82</b>	<b>378,493,052.72</b>	<b>65.8%</b>	<b>197,116,947.28</b>
016100100100	Office of the Secretary to the State Government	365,700,000.00	277,166,849.38	347,217,170.61	94.9%	18,482,829.39
016100200100	Economic Affairs and Parastatals	5,100,000.00	-	-	0.0%	5,100,000.00
016102100100	Enugu State Liaison Office, Lagos	23,750,000.00	2,231,331.29	4,326,250.26	18.2%	19,423,749.74
016102100200	Enugu State Liaison Office, Abuja	43,350,000.00	18,898,823.15	26,949,631.85	62.2%	16,400,368.15
016103700100	Muslim Pilgrims Board	40,100,000.00	-	-	0.0%	40,100,000.00
016103800100	Christian Pilgrims Board	77,350,000.00	-	-	0.0%	77,350,000.00
016105200100	Performance Improvement Bureau (PIB)/SERVICOM	12,000,000.00	-	-	0.0%	12,000,000.00
016105200200	State Focal Office World Bank Development Partner	8,260,000.00	-	-	0.0%	8,260,000.00
<b>011200000000</b>	<b>Enugu State House of Assembly (The Legislature)</b>	<b>905,400,000.00</b>	<b>162,384,296.00</b>	<b>376,746,095.00</b>	<b>41.6%</b>	<b>528,653,905.00</b>
011200100100	Enugu State House of Assembly (The Legislature)	905,400,000.00	162,384,296.00	376,746,095.00	41.6%	528,653,905.00
<b>012300000000</b>	<b>Ministry of Information</b>	<b>188,910,000.00</b>	<b>61,369,527.15</b>	<b>91,895,469.64</b>	<b>48.6%</b>	<b>97,014,530.36</b>
012300100100	Ministry of Information	68,650,000.00	2,342,615.51	4,891,895.95	7.1%	63,758,104.05
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	89,400,000.00	48,760,117.76	69,088,864.99	77.3%	20,311,135.01
012301300100	Government Printing and Stationery Dept. (Govt. Press)	14,600,000.00	370,066.00	743,144.00	5.1%	13,856,856.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	16,260,000.00	9,896,727.88	17,171,564.70	105.6%	911,564.70
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>70,280,000.00</b>	<b>103,382,782.19</b>	<b>104,766,350.69</b>	<b>149.1%</b>	<b>- 34,486,350.69</b>
012500100100	Office of the Head of State Civil Service	58,400,000.00	103,183,051.19	104,366,385.19	178.7%	45,966,385.19
012500500100	Establishment, Pension and Training	6,750,000.00	199,731.00	399,965.50	5.9%	6,350,034.50
012500500200	Public Service Department	5,130,000.00	-	-	0.0%	5,130,000.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>19,450,000.00</b>	<b>6,499,603.20</b>	<b>6,499,603.20</b>	<b>33.4%</b>	<b>12,950,396.80</b>
014000100100	Office of the State Auditor General	19,450,000.00	6,499,603.20	6,499,603.20	33.4%	12,950,396.80
<b>014100000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>13,550,000.00</b>	<b>2,835,573.48</b>	<b>3,434,293.48</b>	<b>25.3%</b>	<b>10,115,706.52</b>
014100100100	Office of the Auditor General for Local Government	13,550,000.00	2,835,573.48	3,434,293.48	25.3%	10,115,706.52
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>31,700,000.00</b>	<b>5,721,700.00</b>	<b>7,676,500.00</b>	<b>24.2%</b>	<b>24,023,500.00</b>
014700100100	Civil Service Commission	31,700,000.00	5,721,700.00	7,676,500.00	24.2%	24,023,500.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>10,950,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,950,000.00</b>
014900100100	Local Government Service Commission	10,950,000.00	-	-	0.0%	10,950,000.00
<b>014800000000</b>	<b>Enugu State Independent Electoral Commission</b>	<b>44,150,000.00</b>	<b>40,311,105.97</b>	<b>49,956,615.48</b>	<b>113.2%</b>	<b>- 5,806,615.48</b>
014800100100	Enugu State Independent Electoral Commission	44,150,000.00	40,311,105.97	49,956,615.48	113.2%	5,806,615.48

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>01630000000</b>	<b>Ministry of Inter Ministerial Affairs</b>	<b>34,350,000.00</b>	-	-	<b>0.0%</b>	<b>34,350,000.00</b>
016300100100	Ministry of Inter Ministerial Affairs	34,350,000.00	-	-	0.0%	34,350,000.00
<b>01660000000</b>	<b>Ministry of Human Capital Development and Poverty Reduction</b>	<b>32,050,000.00</b>	<b>1,075,659.04</b>	<b>1,651,534.09</b>	<b>5.2%</b>	<b>30,398,465.91</b>
016600100100	Ministry of Human Capital Development and Poverty Reduction	32,050,000.00	1,075,659.04	1,651,534.09	5.2%	30,398,465.91
<b>01670000000</b>	<b>Ministry of Special Duties &amp; Inergovernmental Affairs</b>	<b>8,820,000.00</b>	<b>705,162.00</b>	<b>1,202,278.00</b>	<b>13.6%</b>	<b>7,617,722.00</b>
016700100100	Ministry of Special Duties & Inergovernmental Affairs	8,820,000.00	705,162.00	1,202,278.00	13.6%	7,617,722.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>3,771,260,000.00</b>	<b>228,476,911.60</b>	<b>487,543,998.35</b>	<b>12.9%</b>	<b>3,283,716,001.65</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>92,200,000.00</b>	<b>1,276,031.60</b>	<b>6,758,626.70</b>	<b>7.3%</b>	<b>85,441,373.30</b>
021500100100	Ministry of Agriculture and Natural Resources	69,900,000.00	575,622.00	5,859,821.75	8.4%	64,040,178.25
021502600100	Veterinary School, Achi	3,900,000.00	500,000.00	500,000.00	12.8%	3,400,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	12,000,000.00	200,409.60	398,804.95	3.3%	11,601,195.05
021510400100	Fertilizer Procurement and Distribution Company Ltd	6,400,000.00	-	-	0.0%	6,400,000.00
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>1,418,650,000.00</b>	<b>35,563,278.02</b>	<b>147,634,820.73</b>	<b>10.4%</b>	<b>1,271,015,179.27</b>
022000100100	Ministry of Finance and Economic Development	315,150,000.00	-	13,494,563.00	4.3%	301,655,437.00
022000700100	Office of the State Accountant- General	521,500,000.00	33,986,700.00	39,206,239.60	7.5%	482,293,760.40
022000800100	Board of Internal Revenue	569,400,000.00	-	92,957,374.11	16.3%	476,442,625.89
022001200100	Enugu State Gaming Commission	12,600,000.00	1,576,578.02	1,976,644.02	15.7%	10,623,355.98
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>	<b>159,250,000.00</b>	<b>3,482,594.83</b>	<b>38,874,523.30</b>	<b>24.4%</b>	<b>120,375,476.70</b>
022200100100	Ministry of Commerce and Industry	66,900,000.00	1,919,448.00	9,536,911.00	14.3%	57,363,089.00
022201700100	Enugu State Investment Development Authority	9,050,000.00	1,563,146.83	5,728,453.92	63.3%	3,321,546.08
022201800100	Small and Medium Scale Enterprises Promotion	73,500,000.00	-	23,609,158.38	32.1%	49,890,841.62
022201900100	Enugu Marketing Company	9,800,000.00	-	-	0.0%	9,800,000.00
<b>02270000000</b>	<b>Ministry of Labour and Productivity</b>	<b>16,680,000.00</b>	<b>3,851,226.20</b>	<b>3,851,226.20</b>	<b>23.1%</b>	<b>12,828,773.80</b>
022700100100	Ministry of Labour and Productivity	16,680,000.00	3,851,226.20	3,851,226.20	23.1%	12,828,773.80
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>26,800,000.00</b>	<b>596,133.50</b>	<b>2,694,243.50</b>	<b>10.1%</b>	<b>24,105,756.50</b>
022800100100	Ministry of Science and Technology	26,800,000.00	596,133.50	2,694,243.50	10.1%	24,105,756.50
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>120,280,000.00</b>	<b>25,067,467.32</b>	<b>45,586,513.32</b>	<b>37.9%</b>	<b>74,693,486.68</b>
022900100100	Ministry of Transport	42,730,000.00	6,938,025.80	9,444,847.80	22.1%	33,285,152.20
022905300100	Enugu State Transport Company ENTRACO	11,000,000.00	-	-	0.0%	11,000,000.00
022905300200	Coal City Transport Services	66,550,000.00	18,129,441.52	36,141,665.52	54.3%	30,408,334.48
<b>02340000000</b>	<b>Ministry of Works and Infrastructure</b>	<b>1,102,100,000.00</b>	<b>13,190,858.24</b>	<b>17,079,081.24</b>	<b>1.5%</b>	<b>1,085,020,918.76</b>
023400100100	Ministry of Works and Infrastructure	1,102,100,000.00	13,190,858.24	17,079,081.24	1.5%	1,085,020,918.76
<b>02360000000</b>	<b>Ministry of Culture and Tourism</b>	<b>40,400,000.00</b>	<b>1,887,043.52</b>	<b>2,943,273.50</b>	<b>7.3%</b>	<b>37,456,726.50</b>
023600100100	Ministry of Culture and Tourism	22,050,000.00	671,326.52	1,271,556.50	5.8%	20,778,443.50
023600400100	Council for Arts and Culture	8,100,000.00	456,000.00	912,000.00	11.3%	7,188,000.00
023605200100	Tourism Board	10,250,000.00	759,717.00	759,717.00	7.4%	9,490,283.00
<b>02380000000</b>	<b>State Economic Planning Commission</b>	<b>59,050,000.00</b>	<b>1,811,377.81</b>	<b>6,730,474.03</b>	<b>11.4%</b>	<b>52,319,525.97</b>
023800100100	State Economic Planning Commission	45,450,000.00	1,307,199.81	5,732,462.56	12.6%	39,717,537.44
023800400100	State Bureau of Statistics	13,600,000.00	504,178.00	998,011.47	7.3%	12,601,988.53
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>142,850,000.00</b>	<b>107,067,975.58</b>	<b>133,181,880.43</b>	<b>93.2%</b>	<b>9,668,119.57</b>
025200100100	Ministry of Water Resources	22,900,000.00	956,130.53	3,963,669.17	17.3%	18,936,330.83
025210200100	Enugu State Water Corporation	101,650,000.00	106,111,845.05	128,103,638.70	126.0%	26,453,638.70
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	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	-	-	0.0%	5,800,000.00
<b>02530000000</b>	<b>Ministry of Housing</b>	<b>17,500,000.00</b>	<b>9,300,165.55</b>	<b>9,985,687.05</b>	<b>57.1%</b>	<b>7,514,312.95</b>
025300100100	Ministry of Housing	17,500,000.00	9,300,165.55	9,985,687.05	57.1%	7,514,312.95
<b>02540000000</b>	<b>Ministry of Rural Development</b>	<b>422,600,000.00</b>	<b>7,162,453.43</b>	<b>9,304,342.35</b>	<b>2.2%</b>	<b>413,295,657.65</b>
025400100100	Ministry of Rural Development	28,200,000.00	4,270,684.90	4,270,684.90	15.1%	23,929,315.10
025400100200	Community Development Council	9,550,000.00	559,490.00	559,490.00	5.9%	8,990,510.00
025400700100	Fire Service Department	130,700,000.00	2,332,278.53	2,332,278.53	1.8%	128,367,721.47
025410300100	Rural Electrification Board (REB)	254,150,000.00	-	2,141,888.92	0.8%	252,008,111.08
<b>02600000000</b>	<b>Ministry of Lands and Urban Development</b>	<b>30,600,000.00</b>	<b>1,240,000.00</b>	<b>2,480,000.00</b>	<b>8.1%</b>	<b>28,120,000.00</b>
026000100100	Ministry of Lands and Urban Development	30,600,000.00	1,240,000.00	2,480,000.00	8.1%	28,120,000.00
<b>02640000000</b>	<b>Ministry of Budget and Planning</b>	<b>122,300,000.00</b>	<b>16,980,306.00</b>	<b>60,439,306.00</b>	<b>49.4%</b>	<b>61,860,694.00</b>
026400100100	Ministry of Budget and Planning	122,300,000.00	16,980,306.00	60,439,306.00	49.4%	61,860,694.00

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>756,350,000.00</b>	<b>62,120,977.11</b>	<b>83,730,684.73</b>	<b>11.1%</b>	<b>672,619,315.27</b>
<b>03180000000</b>	<b>The State Judiciary</b>	<b>586,800,000.00</b>	<b>23,806,979.25</b>	<b>44,507,813.06</b>	<b>7.6%</b>	<b>542,292,186.94</b>
031800100100	Judicial Service Commission	131,000,000.00	-	-	0.0%	131,000,000.00
031805100100	Enugu State High Court	353,900,000.00	-	-	0.0%	353,900,000.00
031805200100	Customary Court of Appeal	101,900,000.00	23,806,979.25	44,507,813.06	43.7%	57,392,186.94
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>169,550,000.00</b>	<b>38,313,997.86</b>	<b>39,222,871.67</b>	<b>23.1%</b>	<b>130,327,128.33</b>
032600100100	Ministry of Justice	130,450,000.00	36,610,646.83	36,610,646.83	28.1%	93,839,353.17
032600300100	Legal Aids Council	4,900,000.00	120,000.00	420,000.00	8.6%	4,480,000.00
032600700100	Citizens' Rights and Mediation Centre	14,350,000.00	600,108.00	1,199,216.00	8.4%	13,150,784.00
032601200100	Administrator-General/Public Trustees	6,000,000.00	-	-	0.0%	6,000,000.00
032601300100	Enugu State Justice Reform Team	13,850,000.00	983,243.03	993,008.84	7.2%	12,856,991.16
<b>04000000000</b>	<b>Regional</b>	<b>59,300,000.00</b>	<b>7,705,672.88</b>	<b>10,194,100.97</b>	<b>17.2%</b>	<b>49,105,899.03</b>
<b>04650000000</b>	<b>Ministry of Capital Territory Development</b>	<b>59,300,000.00</b>	<b>7,705,672.88</b>	<b>10,194,100.97</b>	<b>17.2%</b>	<b>49,105,899.03</b>
046500100100	Enugu Capital Territory Development Authority	59,300,000.00	7,705,672.88	10,194,100.97	17.2%	49,105,899.03
<b>05000000000</b>	<b>Social Sector</b>	<b>3,706,410,000.00</b>	<b>1,098,384,819.85</b>	<b>1,580,377,605.29</b>	<b>42.6%</b>	<b>2,126,032,394.71</b>
<b>05130000000</b>	<b>Ministry of Youth and Sport</b>	<b>658,080,000.00</b>	<b>544,616,161.26</b>	<b>651,539,036.94</b>	<b>99.0%</b>	<b>6,540,963.06</b>
051300100100	Ministry of Youth and Sport	322,800,000.00	391,738,216.00	402,843,543.50	124.8%	80,043,543.50
051300200100	Rangers Management Corporation	275,000,000.00	99,482,600.40	116,962,006.40	42.5%	158,037,993.60
051305600100	National Youth Service Corp (NYSC)	55,930,000.00	53,395,344.86	131,733,487.04	235.5%	75,803,487.04
051305700100	Games Village Awgu	4,350,000.00	-	-	0.0%	4,350,000.00
<b>05140000000</b>	<b>Ministry of Gender Affairs and Social Development</b>	<b>105,800,000.00</b>	<b>20,158,366.40</b>	<b>30,789,366.40</b>	<b>29.1%</b>	<b>75,010,633.60</b>
051400100100	Ministry of Gender Affairs and Social Development	62,150,000.00	20,158,366.40	30,789,366.40	49.5%	31,360,633.60
051400200100	Vocational and Rehabilitation Centre, Emene	9,400,000.00	-	-	0.0%	9,400,000.00
051405500100	Remand Home	5,300,000.00	-	-	0.0%	5,300,000.00
051405600100	Family Support Programme Center	10,950,000.00	-	-	0.0%	10,950,000.00
051405700100	Skills Acquisition Center, Uwani	8,500,000.00	-	-	0.0%	8,500,000.00
051405900100	Social Welfare centre, Emene	9,500,000.00	-	-	0.0%	9,500,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>1,927,980,000.00</b>	<b>513,720,053.00</b>	<b>865,996,032.01</b>	<b>44.9%</b>	<b>1,061,983,967.99</b>
051700100100	Ministry of Education	68,000,000.00	14,049,253.25	15,553,821.20	22.9%	52,446,178.80
051700300100	Enugu State Universal Basic Education Board	120,200,000.00	23,703,147.76	47,380,408.99	39.4%	72,819,591.01
051700800100	Enugu State Library Board	10,200,000.00	812,765.64	1,084,804.78	10.6%	9,115,195.22
051700900100	Examinations Development Centre	37,400,000.00	3,303,825.80	4,114,583.30	11.0%	33,285,416.70
051701000100	Agency for Mass Literacy	10,800,000.00	-	237,816.00	2.2%	10,562,184.00
051701000200	Special Education Centre, Oji-River	14,000,000.00	3,029,681.57	3,029,681.57	21.6%	10,970,318.43
051701000300	Special Education Centre, Ogbete	14,300,000.00	-	-	0.0%	14,300,000.00
051701800100	Enugu State Polytechnic Iwollo	204,500,000.00	41,875,061.87	68,482,597.03	33.5%	136,017,402.97
051701900100	Enugu State College of Education (Technical)	205,750,000.00	-	97,186,262.00	47.2%	108,563,738.00
051702600200	Enugu State University of Science and Technology (ESUT)	186,930,000.00	228,204,438.46	228,204,438.46	122.1%	41,274,438.46
051702100200	ESUT College of Medicine (Teaching Hospital)	52,000,000.00	1,460,000.00	10,261,617.65	19.7%	41,738,382.35
051703100100	Institute of Management and Technology (IMT)	142,400,000.00	182,201,875.35	230,915,669.31	162.2%	88,515,669.31
051705100100	Post-Primary Schools Management Board (PPSMB)	97,800,000.00	2,785,000.00	10,300,400.00	10.5%	87,499,600.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	53,000,000.00	4,658,671.80	5,258,671.80	9.9%	47,741,328.20
051705600100	Enugu State Scholarship and Education Loans Board	710,700,000.00	7,636,331.50	143,985,259.92	20.3%	566,714,740.08
<b>05210000000</b>	<b>Ministry of Health</b>	<b>662,450,000.00</b>	<b>7,209,772.53</b>	<b>10,824,872.01</b>	<b>1.6%</b>	<b>651,625,127.99</b>
052100100100	Ministry of Health	373,150,000.00	5,393,744.53	8,733,844.01	2.3%	364,416,155.99
052100300100	Enugu State Primary Health Care Development Agency	201,200,000.00	1,248,000.00	1,248,000.00	0.6%	199,952,000.00
052100200100	Enugu State Agency for Universal Health Coverage	46,200,000.00	-	-	0.0%	46,200,000.00
052110200200	Enugu State Hospitals Management Board (SHB)	41,900,000.00	568,028.00	843,028.00	2.0%	41,056,972.00
<b>05350000000</b>	<b>Ministry of Environment and Mineral Resources</b>	<b>230,150,000.00</b>	<b>11,509,317.86</b>	<b>19,457,155.86</b>	<b>8.5%</b>	<b>210,692,844.14</b>
053500100100	Ministry of Environment and Mineral Resources	134,250,000.00	8,916,451.86	13,240,751.86	9.9%	121,009,248.14
053500900100	Forestry Commission	8,800,000.00	400,066.00	800,066.00	9.1%	7,999,934.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	73,800,000.00	2,192,800.00	4,435,600.00	6.0%	69,364,400.00
053505300200	Enugu State Structures for Signage and Advertisement Agency	13,300,000.00	-	980,738.00	7.4%	12,319,262.00
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>33,900,000.00</b>	<b>573,025.08</b>	<b>573,025.08</b>	<b>1.7%</b>	<b>33,326,974.92</b>
055100100100	Ministry of Local Government	19,200,000.00	573,025.08	573,025.08	3.0%	18,626,974.92
055100500100	Local Government Pension Board	14,700,000.00	-	-	0.0%	14,700,000.00
<b>05620000000</b>	<b>Ministry of Chieftaincy Matters</b>	<b>88,050,000.00</b>	<b>598,123.72</b>	<b>1,198,116.99</b>	<b>1.4%</b>	<b>86,851,883.01</b>
056200100100	Ministry of Chieftaincy Matters	88,050,000.00	598,123.72	1,198,116.99	1.4%	86,851,883.01

Table 7: Capital Expenditure by Administrative Classification

## Enugu State Government Budget Performance Report 2021 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>101,134,758,500.00</b>	<b>6,371,859,547.37</b>	<b>9,683,382,278.02</b>	<b>9.6%</b>	<b>91,451,376,221.98</b>
<b>01000000000</b>	<b>Administration Sector</b>	<b>11,525,566,400.00</b>	<b>652,638,966.60</b>	<b>1,434,026,076.43</b>	<b>12.4%</b>	<b>10,091,540,323.57</b>
<b>01110000000</b>	<b>Governor's Office</b>	<b>5,135,250,000.00</b>	<b>169,307,505.00</b>	<b>458,005,990.00</b>	<b>8.9%</b>	<b>4,677,244,010.00</b>
011100100100	Office of the Executive Governor	4,380,500,000.00	169,307,505.00	457,070,490.00	10.4%	3,923,429,510.00
011100100200	Office of the Deputy Governor	16,800,000.00	-	935,500.00	5.6%	15,864,500.00
011100800100	Enugu State Emergency Management Agency	71,000,000.00	-	-	0.0%	71,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	7,800,000.00	-	-	0.0%	7,800,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	167,500,000.00	-	-	0.0%	167,500,000.00
011110100100	Project Development and Implementation Dept.	491,650,000.00	-	-	0.0%	491,650,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>2,550,200,000.00</b>	<b>405,975,425.54</b>	<b>803,762,144.08</b>	<b>31.5%</b>	<b>1,746,437,855.92</b>
016100100100	Office of the Secretary to the State Government	2,537,500,000.00	405,975,425.54	803,762,144.08	31.7%	1,733,737,855.92
016105200100	Performance Improvement Bureau (PIB)/SERVICOM	5,500,000.00	-	-	0.0%	5,500,000.00
016105200200	State Focal Office World Bank Development Partner	7,200,000.00	-	-	0.0%	7,200,000.00
<b>01120000000</b>	<b>Enugu State House of Assembly (The Legislature)</b>	<b>1,537,481,000.00</b>	<b>76,596,036.06</b>	<b>124,194,942.35</b>	<b>8.1%</b>	<b>1,413,286,057.65</b>
011200100100	Enugu State House of Assembly (The Legislature)	1,537,481,000.00	76,596,036.06	124,194,942.35	8.1%	1,413,286,057.65
<b>01230000000</b>	<b>Ministry of Information</b>	<b>1,125,145,400.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,125,145,400.00</b>
012300100100	Ministry of Information	324,617,000.00	-	-	0.0%	324,617,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	290,781,400.00	-	-	0.0%	290,781,400.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	348,500,000.00	-	-	0.0%	348,500,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	161,247,000.00	-	-	0.0%	161,247,000.00
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>	<b>128,525,000.00</b>	<b>760,000.00</b>	<b>48,063,000.00</b>	<b>37.4%</b>	<b>80,462,000.00</b>
012500100100	Office of the Head of State Civil Service	119,200,000.00	760,000.00	48,063,000.00	40.3%	71,137,000.00
012500500100	Establishment, Pension and Training	6,825,000.00	-	-	0.0%	6,825,000.00
012500500200	Public Service Department	2,500,000.00	-	-	0.0%	2,500,000.00
<b>01400000000</b>	<b>Office of the State Auditor General</b>	<b>46,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>46,500,000.00</b>
014000100100	Office of the State Auditor General	46,500,000.00	-	-	0.0%	46,500,000.00
<b>01410000000</b>	<b>Office of the Auditor General for Local Government</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
014100100100	Office of the Auditor General for Local Government	5,000,000.00	-	-	0.0%	5,000,000.00
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>	<b>33,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>33,600,000.00</b>
014700100100	Civil Service Commission	33,600,000.00	-	-	0.0%	33,600,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>11,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,500,000.00</b>
014900100100	Local Government Service Commission	11,500,000.00	-	-	0.0%	11,500,000.00
<b>01480000000</b>	<b>Enugu State Independent Electoral Commission</b>	<b>90,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>90,000,000.00</b>
014800100100	Enugu State Independent Electoral Commission	90,000,000.00	-	-	0.0%	90,000,000.00
<b>01630000000</b>	<b>Ministry of Inter Ministerial Affairs</b>	<b>703,850,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>703,850,000.00</b>
016300100100	Ministry of Inter Ministerial Affairs	703,850,000.00	-	-	0.0%	703,850,000.00
<b>01660000000</b>	<b>Ministry of Human Capital Development and Poverty Reduction</b>	<b>125,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>125,000,000.00</b>
016600100100	Ministry of Human Capital Development and Poverty Reduction	125,000,000.00	-	-	0.0%	125,000,000.00
<b>01670000000</b>	<b>Ministry of Special Duties &amp; Inergovernmental Affairs</b>	<b>33,515,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>33,515,000.00</b>
016700100100	Ministry of Special Duties & Inergovernmental Affairs	33,515,000.00	-	-	0.0%	33,515,000.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>61,932,416,100.00</b>	<b>5,427,819,507.96</b>	<b>7,537,399,682.78</b>	<b>12.2%</b>	<b>54,395,016,417.22</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>2,448,750,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,448,750,000.00</b>
021500100100	Ministry of Agriculture and Natural Resources	1,977,000,000.00	-	-	0.0%	1,977,000,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	441,750,000.00	-	-	0.0%	441,750,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	30,000,000.00	-	-	0.0%	30,000,000.00

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>639,142,000.00</b>	<b>75,001,387.40</b>	<b>75,001,387.40</b>	<b>11.7%</b>	<b>564,140,612.60</b>
022000100100	Ministry of Finance and Economic Development	209,000,000.00	-	-	0.0%	209,000,000.00
022000700100	Office of the State Accountant- General	242,140,000.00	75,001,387.40	75,001,387.40	31.0%	167,138,612.60
022000800100	Board of Internal Revenue	180,000,000.00	-	-	0.0%	180,000,000.00
022001200100	Enugu State Gaming Commission	8,002,000.00	-	-	0.0%	8,002,000.00
<b>02220000000</b>	<b>Ministry of Commerce and Industry</b>	<b>1,802,870,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,802,870,000.00</b>
022200100100	Ministry of Commerce and Industry	700,200,000.00	-	-	0.0%	700,200,000.00
022201700100	Enugu State Investment Development Authority	50,870,000.00	-	-	0.0%	50,870,000.00
022201800100	Small and Medium Scale Enterprises Promotion	1,050,000,000.00	-	-	0.0%	1,050,000,000.00
022201900100	Enugu Marketing Company	1,800,000.00	-	-	0.0%	1,800,000.00
<b>02270000000</b>	<b>Ministry of Labour and Productivity</b>	<b>38,867,500.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>38,867,500.00</b>
022700100100	Ministry of Labour and Productivity	38,867,500.00	-	-	0.0%	38,867,500.00
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>313,250,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>313,250,000.00</b>
022800100100	Ministry of Science and Technology	313,250,000.00	-	-	0.0%	313,250,000.00
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>562,168,600.00</b>	<b>3,837,500.00</b>	<b>3,837,500.00</b>	<b>0.7%</b>	<b>558,331,100.00</b>
022900100100	Ministry of Transport	368,300,000.00	3,837,500.00	3,837,500.00	1.0%	364,462,500.00
022905300100	Enugu State Transport Company ENTRACO	124,250,000.00	-	-	0.0%	124,250,000.00
022905300200	Coal City Transport Services	69,618,600.00	-	-	0.0%	69,618,600.00
<b>02340000000</b>	<b>Ministry of Works and Infrastructure</b>	<b>42,493,710,000.00</b>	<b>5,115,806,858.01</b>	<b>6,880,261,323.44</b>	<b>16.2%</b>	<b>35,613,448,676.56</b>
023400100100	Ministry of Works and Infrastructure	41,668,400,000.00	5,115,806,858.01	6,880,261,323.44	16.5%	34,788,138,676.56
023410200100	Rural Access Mobility Project (RAMP)	825,310,000.00	-	-	0.0%	825,310,000.00
<b>02360000000</b>	<b>Ministry of Culture and Tourism</b>	<b>1,003,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,003,600,000.00</b>
023600100100	Ministry of Culture and Tourism	497,500,000.00	-	-	0.0%	497,500,000.00
023600400100	Council for Arts and Culture	25,250,000.00	-	-	0.0%	25,250,000.00
023605200100	Tourism Board	12,250,000.00	-	-	0.0%	12,250,000.00
023605200200	Nike Lake Resort Hotel	468,600,000.00	-	-	0.0%	468,600,000.00
<b>02380000000</b>	<b>State Economic Planning Commission</b>	<b>564,050,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>564,050,000.00</b>
023800100100	State Economic Planning Commission	435,300,000.00	-	-	0.0%	435,300,000.00
023800400100	State Bureau of Statistics	128,750,000.00	-	-	0.0%	128,750,000.00
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>6,461,275,000.00</b>	<b>175,801,206.50</b>	<b>362,626,221.89</b>	<b>5.6%</b>	<b>6,098,648,778.11</b>
025200100100	Ministry of Water Resources	1,970,000,000.00	6,274,842.50	186,209,857.89	9.5%	1,783,790,142.11
025210200100	Enugu State Water Corporation	3,786,000,000.00	169,136,364.00	169,136,364.00	4.5%	3,616,863,636.00
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	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	390,000.00	4,670,000.00	6.7%	65,330,000.00
<b>02530000000</b>	<b>Ministry of Housing</b>	<b>1,184,700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,184,700,000.00</b>
025300100100	Ministry of Housing	384,700,000.00	-	-	0.0%	384,700,000.00
025301000100	Enugu State Housing Development Corporation	800,000,000.00	-	-	0.0%	800,000,000.00
<b>02540000000</b>	<b>Ministry of Rural Development</b>	<b>3,698,733,000.00</b>	<b>57,372,556.05</b>	<b>215,673,250.05</b>	<b>5.8%</b>	<b>3,483,059,749.95</b>
025400100100	Ministry of Rural Development	555,140,000.00	1,790,000.00	3,140,000.00	0.6%	552,000,000.00
025400100200	Community Development Council	245,593,000.00	-	-	0.0%	245,593,000.00
025400700100	Fire Service Department	648,000,000.00	9,390,000.00	72,940,350.00	11.3%	575,059,650.00
025410200100	Community and Social Development Agency	100,000,000.00	-	-	0.0%	100,000,000.00
025410300100	Rural Electrification Board (REB)	2,150,000,000.00	46,192,556.05	139,592,900.05	6.5%	2,010,407,099.95
<b>02600000000</b>	<b>Ministry of Lands and Urban Development</b>	<b>660,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>660,000,000.00</b>
026000100100	Ministry of Lands and Urban Development	660,000,000.00	-	-	0.0%	660,000,000.00
<b>02640000000</b>	<b>Ministry of Budget and Planning</b>	<b>61,300,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>61,300,000.00</b>
026400100100	Ministry of Budget and Planning	61,300,000.00	-	-	0.0%	61,300,000.00
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>2,112,950,000.00</b>	<b>31,296,000.00</b>	<b>31,296,000.00</b>	<b>1.5%</b>	<b>2,081,654,000.00</b>
<b>03180000000</b>	<b>The State Judiciary</b>	<b>1,621,970,000.00</b>	<b>31,296,000.00</b>	<b>31,296,000.00</b>	<b>1.9%</b>	<b>1,590,674,000.00</b>
031800100100	Judicial Service Commission	630,150,000.00	31,296,000.00	31,296,000.00	5.0%	598,854,000.00
031805100100	Enugu State High Court	745,420,000.00	-	-	0.0%	745,420,000.00
031805200100	Customary Court of Appeal	246,400,000.00	-	-	0.0%	246,400,000.00
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>490,980,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>490,980,000.00</b>
032600100100	Ministry of Justice	315,700,000.00	-	-	0.0%	315,700,000.00
032600700100	Citizens' Rights and Mediation Centre	56,850,000.00	-	-	0.0%	56,850,000.00
032601200100	Administrator-General/Public Trustees	8,210,000.00	-	-	0.0%	8,210,000.00
032601300100	Enugu State Justice Reform Team	110,220,000.00	-	-	0.0%	110,220,000.00

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>04000000000</b>	<b>Regional</b>	<b>1,485,020,000.00</b>	-	<b>160,540,050.00</b>	<b>10.8%</b>	<b>1,324,479,950.00</b>
<b>04650000000</b>	<b>Ministry of Capital Territory Development</b>	<b>1,485,020,000.00</b>	-	<b>160,540,050.00</b>	<b>10.8%</b>	<b>1,324,479,950.00</b>
046500100100	Enugu Capital Territory Development Authority	1,485,020,000.00	-	160,540,050.00	10.8%	1,324,479,950.00
<b>05000000000</b>	<b>Social Sector</b>	<b>24,078,806,000.00</b>	<b>260,105,072.81</b>	<b>520,120,468.81</b>	<b>2.2%</b>	<b>23,558,685,531.19</b>
<b>05130000000</b>	<b>Ministry of Youth and Sport</b>	<b>776,200,000.00</b>	-	-	<b>0.0%</b>	<b>776,200,000.00</b>
051300100100	Ministry of Youth and Sport	776,200,000.00	-	-	0.0%	776,200,000.00
<b>05140000000</b>	<b>Ministry of Gender Affairs and Social Development</b>	<b>82,000,000.00</b>	-	-	<b>0.0%</b>	<b>82,000,000.00</b>
051400100100	Ministry of Gender Affairs and Social Development	82,000,000.00	-	-	0.0%	82,000,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>12,268,371,000.00</b>	<b>21,294,244.51</b>	<b>55,720,624.51</b>	<b>0.5%</b>	<b>12,212,650,375.49</b>
051700100100	Ministry of Education	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	21,294,244.51	36,758,224.51	0.5%	7,963,241,775.49
051701000100	Agency for Mass Literacy	29,725,000.00	-	-	0.0%	29,725,000.00
051701800100	Enugu State Polytechnic Iwollo	1,355,600,000.00	-	15,000,000.00	1.1%	1,340,600,000.00
051701900100	Enugu State College of Education (Technical)	269,600,000.00	-	-	0.0%	269,600,000.00
051702600200	Enugu State University of Science and Technology (ESUT)	517,250,000.00	-	-	0.0%	517,250,000.00
051703100100	Institute of Management and Technology (IMT)	523,056,000.00	-	-	0.0%	523,056,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	673,700,000.00	-	-	0.0%	673,700,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	353,084,000.00	-	-	0.0%	353,084,000.00
051705600100	Enugu State Scholarship and Education Loans Board	5,000,000.00	-	-	0.0%	5,000,000.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>7,547,175,000.00</b>	<b>192,404,578.30</b>	<b>365,587,344.30</b>	<b>4.8%</b>	<b>7,181,587,655.70</b>
052100100100	Ministry of Health	3,126,585,000.00	114,838,591.28	191,579,997.28	6.1%	2,935,005,002.72
052100300100	Enugu State Primary Health Care Development Agency	1,438,700,000.00	31,837,987.02	41,598,287.02	2.9%	1,397,101,712.98
052100200100	Enugu State Agency for Universal Health Coverage	80,890,000.00	-	-	0.0%	80,890,000.00
052102600200	ESUT Teaching Hospital ParkLane, Enugu	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	44,648,000.00	125,229,060.00	15.5%	684,770,940.00
052110270100	Enugu State College of Health Technology, Oji River	135,000,000.00	-	-	0.0%	135,000,000.00
052110270200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	169,000,000.00	1,080,000.00	1,080,000.00	0.6%	167,920,000.00
<b>05350000000</b>	<b>Ministry of Environment and Mineral Resources</b>	<b>3,344,000,000.00</b>	<b>46,406,250.00</b>	<b>98,812,500.00</b>	<b>3.0%</b>	<b>3,245,187,500.00</b>
053500100100	Ministry of Environment and Mineral Resources	446,000,000.00	-	6,000,000.00	1.3%	440,000,000.00
053500100200	Nigeria Erosion and Watershed Management Project (NEWMAP)	2,633,500,000.00	-	-	0.0%	2,633,500,000.00
053500900100	Forestry Commission	53,000,000.00	-	-	0.0%	53,000,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	211,500,000.00	46,406,250.00	92,812,500.00	43.9%	118,687,500.00
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>12,110,000.00</b>	-	-	<b>0.0%</b>	<b>12,110,000.00</b>
055100100100	Ministry of Local Government	12,110,000.00	-	-	0.0%	12,110,000.00
<b>05620000000</b>	<b>Ministry of Chieftaincy Matters</b>	<b>48,950,000.00</b>	-	-	<b>0.0%</b>	<b>48,950,000.00</b>
056200100100	Ministry of Chieftaincy Matters	48,950,000.00	-	-	0.0%	48,950,000.00

**Table 8: Other Expenditure by Administrative Classification**

## Enugu State Government Budget Performance Report 2021 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b><i>Total Other Expenditure</i></b>	<b><i>5,600,100,000.00</i></b>	<b><i>531,086,053.59</i></b>	<b><i>1,078,882,622.52</i></b>	<b><i>19.3%</i></b>	<b><i>4,521,217,377.48</i></b>
020000000000	Economic Sector	5,600,100,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,217,377.48
022000000000	Ministry of Finance and Economic Development	5,600,100,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,217,377.48
022000100100	Ministry of Finance and Economic Development	5,600,000,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,117,377.48
022000800100	Board of Internal Revenue	100,000.00	-	-	0.0%	100,000.00

## 2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>2</b>	<b>EXPENDITURES</b>	<b>169,845,758,500.00</b>	<b>20,382,320,041.15</b>	<b>35,284,352,948.74</b>	<b>20.8%</b>	<b>134,561,405,551.26</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>31,110,360,000.00</b>	<b>7,071,449,691.33</b>	<b>15,683,993,278.94</b>	<b>50.4%</b>	<b>15,426,366,721.06</b>
<b>2101</b>	<b>SALARY</b>	<b>22,128,048,611.00</b>	<b>4,816,957,387.71</b>	<b>11,165,261,352.81</b>	<b>50.5%</b>	<b>10,962,787,258.19</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,128,048,611.00</b>	<b>4,816,957,387.71</b>	<b>11,165,261,352.81</b>	<b>50.5%</b>	<b>10,962,787,258.19</b>
21010101	SALARY	20,569,691,630.00	4,660,281,849.40	10,736,186,613.01	52.2%	9,833,505,016.99
21010102	OVER TIME PAYMENTS	1,752,741.00	867,894.68	1,065,894.68	60.8%	686,846.32
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,556,604,240.00	155,807,643.63	428,008,845.12	27.5%	1,128,595,394.88
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,982,311,389.00</b>	<b>2,254,492,303.62</b>	<b>4,518,731,926.13</b>	<b>50.3%</b>	<b>4,463,579,462.87</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,982,248,989.00</b>	<b>2,254,434,249.62</b>	<b>4,518,673,872.13</b>	<b>50.3%</b>	<b>4,463,575,116.87</b>
21020101	Housing/Rent Allowance	2,644,404,065.00	568,502,776.72	1,120,927,279.29	42.4%	1,523,476,785.71
21020102	Transport Allowance	765,604,668.00	101,837,926.44	217,839,907.70	28.5%	547,764,760.30
21020103	Meal Subsidy	463,134,517.00	79,450,576.36	124,528,379.76	26.9%	338,606,137.24
21020104	Utility Allowance	293,182,622.00	39,317,877.94	80,286,752.53	27.4%	212,895,869.47
21020105	Entertainment Allowance	63,925,398.00	25,449,753.62	40,528,280.01	63.4%	23,397,117.99
21020106	Leave allowances	1,245,635,081.00	5,419,514.60	16,432,405.40	1.3%	1,229,202,675.60
21020107	Domestic Staff Allowance	1,210,347,337.00	547,135,742.22	1,120,218,427.65	92.6%	90,128,909.35
21020108	Shift Duty Allowance	82,809,713.00	33,962,486.26	55,143,912.44	66.6%	27,665,800.56
21020109	Call Duties Allowances	554,053,284.00	182,600,701.24	586,277,198.82	105.8%	32,223,914.82
21020110	Clinical Duty Allowance	7,839,896.00	259,650.00	30,003,007.92	382.7%	22,163,111.92
21020111	Hazard Allowance	161,968,824.00	57,401,832.81	109,933,655.29	67.9%	52,035,168.71
21020112	Rural Posting Allowance	1,574,911.00	67,478.60	4,660,319.01	295.9%	3,085,408.01
21020113	Teaching Allowance	392,224,463.00	310,885,968.59	624,601,418.20	159.2%	232,376,955.20
21020114	Admin Allowance	19,660,325.00	1,416,956.45	2,153,132.25	11.0%	17,507,192.75
21020115	Arrears Allowances	1,011,251,343.00	125,454,361.40	136,299,625.37	13.5%	874,951,717.63
21020116	Secretarial Allowance	312.00	180.00	360.00	115.4%	48.00
21020117	Professional Allowance	17,417,639.00	143,995,085.59	171,738,333.85	986.0%	154,320,694.85
21020125	Inducement Allowance	8,989,440.00	2,846,497.29	5,443,419.68	60.6%	3,546,020.32
21020126	Other Allowances	38,225,151.00	28,428,883.49	71,658,056.96	187.5%	33,432,905.96
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>62,400.00</b>	<b>58,054.00</b>	<b>58,054.00</b>	<b>93.0%</b>	<b>4,346.00</b>
21020202	CONTRIBUTORY PENSION	62,400.00	58,054.00	58,054.00	93.0%	4,346.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>37,600,640,000.00</b>	<b>6,939,010,802.45</b>	<b>9,916,977,391.78</b>	<b>26.4%</b>	<b>27,683,662,608.22</b>
<b>2201</b>	<b>SOCIAL BENEFITS</b>	<b>6,991,300,000.00</b>	<b>1,891,371,842.07</b>	<b>2,383,337,765.81</b>	<b>34.1%</b>	<b>4,607,962,234.19</b>
<b>220101</b>	<b>SOCIAL BENEFITS</b>	<b>6,991,300,000.00</b>	<b>1,891,371,842.07</b>	<b>2,383,337,765.81</b>	<b>34.1%</b>	<b>4,607,962,234.19</b>
22010101	GRATUITY	847,000,000.00	132,264,018.61	132,264,018.61	15.6%	714,735,981.39
22010102	PENSION	6,133,000,000.00	1,759,107,823.46	2,251,073,747.20	36.7%	3,881,926,252.80
22010103	DEATH BENEFITS	11,300,000.00	-	-	0.0%	11,300,000.00
<b>2202</b>	<b>OVERHEAD COST</b>	<b>25,009,240,000.00</b>	<b>4,516,552,906.79</b>	<b>6,454,757,003.45</b>	<b>25.8%</b>	<b>18,554,482,996.55</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,220,300,000.00</b>	<b>327,007,865.01</b>	<b>443,676,970.01</b>	<b>20.0%</b>	<b>1,776,623,029.99</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	257,550,000.00	14,783,975.71	67,520,487.71	26.2%	190,029,512.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	706,150,000.00	96,196,204.80	142,340,798.80	20.2%	563,809,201.20
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	448,300,000.00	9,484,473.00	9,484,473.00	2.1%	438,815,527.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	576,800,000.00	111,758,724.00	113,049,724.00	19.6%	463,750,276.00
22020105	Hotel Accommodation	231,500,000.00	94,784,487.50	111,281,486.50	48.1%	120,218,513.50
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,189,800,000.00</b>	<b>265,282,031.44</b>	<b>288,450,941.74</b>	<b>24.2%</b>	<b>901,349,058.26</b>
22020201	ELECTRICITY CHARGES	742,000,000.00	210,233,678.35	214,298,891.49	28.9%	527,701,108.51
22020202	TELEPHONE CHARGES	27,000,000.00	7,937,393.25	15,729,593.25	58.3%	11,270,406.75

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
22020203	INTERNET ACCESS CHARGES	325,650,000.00	28,185,261.03	35,266,058.19	10.8%	290,383,941.81
22020204	SATELLITE BROADCASTING ACCESS CHARGES	24,150,000.00	298,996.00	1,820,796.00	7.5%	22,329,204.00
22020205	WATER RATES	38,600,000.00	17,128,502.81	18,997,402.81	49.2%	19,602,597.19
22020206	SEWERAGE CHARGES	17,200,000.00	488,200.00	718,200.00	4.2%	16,481,800.00
22020207	LEASED COMMUNICATION LINES(S)	300,000.00	-	-	0.0%	300,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	14,900,000.00	1,010,000.00	1,620,000.00	10.9%	13,280,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,755,330,000.00</b>	<b>340,888,361.56</b>	<b>568,339,530.46</b>	<b>32.4%</b>	<b>1,186,990,469.54</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	695,200,000.00	165,952,340.96	244,142,650.84	35.1%	451,057,349.16
22020302	BOOKS	40,250,000.00	553,900.00	965,900.00	2.4%	39,284,100.00
22020303	NEWSPAPERS	13,800,000.00	7,366,664.50	11,501,269.77	83.3%	2,298,730.23
22020304	MAGAZINES & PERIODICALS	14,530,000.00	32,742,354.40	35,723,354.40	245.9%	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	179,400,000.00	14,584,800.00	36,416,800.00	20.3%	142,983,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	87,500,000.00	3,578,100.00	4,003,100.00	4.6%	83,496,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	46,200,000.00	9,465,751.70	9,766,751.70	21.1%	36,433,248.30
22020308	FIELD & CAMPING MATERIALS SUPPLIES	92,850,000.00	323,250.00	2,955,700.00	3.2%	89,894,300.00
22020309	UNIFORMS & OTHER CLOTHING	197,000,000.00	2,280,000.00	83,606,463.75	42.4%	113,393,536.25
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	53,600,000.00	15,720,000.00	15,787,590.00	29.5%	37,812,410.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	335,000,000.00	88,321,200.00	123,469,950.00	36.9%	211,530,050.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,127,760,000.00</b>	<b>391,897,323.52</b>	<b>512,373,164.01</b>	<b>45.4%</b>	<b>615,386,835.99</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	419,000,000.00	108,679,097.52	162,235,339.49	38.7%	256,764,660.51
22020402	MAINTENANCE OF OFFICE FURNITURE	87,010,000.00	5,872,400.00	10,547,840.00	12.1%	76,462,160.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	128,650,000.00	106,691,942.90	108,125,960.90	84.0%	20,524,039.10
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	64,350,000.00	104,105,158.00	124,797,025.87	193.9%	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	65,050,000.00	14,469,767.00	25,021,518.11	38.5%	40,028,481.89
22020406	OTHER MAINTENANCE SERVICES	195,000,000.00	50,852,864.10	80,419,385.64	41.2%	114,580,614.36
22020410	MAINTENANCE OF STREET LIGHTINGS	132,000,000.00	-	-	0.0%	132,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	24,900,000.00	1,226,094.00	1,226,094.00	4.9%	23,673,906.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,500,000.00	-	-	0.0%	1,500,000.00
22020413	MINOR ROAD MAINTENANCE	10,300,000.00	-	-	0.0%	10,300,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>591,000,000.00</b>	<b>56,947,947.19</b>	<b>71,110,267.19</b>	<b>12.0%</b>	<b>519,889,732.81</b>
22020501	LOCAL TRAINING	501,600,000.00	56,947,947.19	71,110,267.19	14.2%	430,489,732.81
22020502	INTERNATIONAL TRAINING	89,400,000.00	-	-	0.0%	89,400,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>8,521,750,000.00</b>	<b>1,583,438,352.00</b>	<b>2,253,933,142.00</b>	<b>26.4%</b>	<b>6,267,816,858.00</b>
22020601	SECURITY SERVICES	236,350,000.00	54,390,690.00	83,548,740.00	35.3%	152,801,260.00
22020602	OFFICE RENT	89,200,000.00	18,000,000.00	20,790,000.00	23.3%	68,410,000.00
22020603	RESIDENTIAL RENT	42,800,000.00	600,000.00	600,000.00	1.4%	42,200,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,200,000,000.00	1,200,000,000.00	1,800,000,000.00	25.0%	5,400,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	953,400,000.00	310,447,662.00	348,994,402.00	36.6%	604,405,598.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,233,400,000.00</b>	<b>178,589,839.09</b>	<b>298,058,131.33</b>	<b>24.2%</b>	<b>935,341,868.67</b>
22020701	FINANCIAL CONSULTING	785,700,000.00	22,222,684.96	90,825,115.20	11.6%	694,874,884.80
22020702	INFORMATION TECHNOLOGY CONSULTING	54,400,000.00	54,014,778.19	64,913,832.19	119.3%	-
22020703	LEGAL SERVICES	277,600,000.00	57,707,963.15	74,143,963.15	26.7%	203,456,036.85
22020704	ENGINEERING SERVICES	16,400,000.00	13,230,286.75	13,242,572.75	80.7%	3,157,427.25
22020705	ARCHITECTURAL SERVICES	3,700,000.00	-	-	0.0%	3,700,000.00
22020706	SURVEYING SERVICES	15,500,000.00	-	-	0.0%	15,500,000.00
22020707	AGRICULTURAL CONSULTING	52,900,000.00	31,414,126.04	54,573,648.04	103.2%	-
22020708	MEDICAL CONSULTING	27,200,000.00	-	359,000.00	1.3%	26,841,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,781,200,000.00</b>	<b>82,426,354.13</b>	<b>128,616,371.52</b>	<b>7.2%</b>	<b>1,652,583,628.48</b>
22020801	MOTOR VEHICLE FUEL COST	545,400,000.00	41,641,290.10	68,119,670.15	12.5%	477,280,329.85
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,038,500,000.00	6,963,419.00	6,963,419.00	0.7%	1,031,536,581.00
22020803	PLANT / GENERATOR FUEL COST	95,300,000.00	27,701,645.03	46,213,066.37	48.5%	49,086,933.63
22020806	COOKING GAS/FUEL COST	102,000,000.00	6,120,000.00	7,320,216.00	7.2%	94,679,784.00

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>695,840,000.00</b>	<b>28,143,890.88</b>	<b>34,244,108.94</b>	<b>4.9%</b>	<b>661,595,891.06</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	437,440,000.00	17,945,228.65	20,147,560.28	4.6%	417,292,439.72
22020902	INSURANCE PREMIUM	258,300,000.00	10,196,436.71	14,093,042.39	5.5%	244,206,957.61
22020904	OTHER CRF BANK CHARGES	100,000.00	2,225.52	3,506.27	3.5%	96,493.73
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,892,860,000.00</b>	<b>1,261,930,941.97</b>	<b>1,855,954,376.25</b>	<b>31.5%</b>	<b>4,036,905,623.75</b>
22021001	REFRESHMENT & MEALS	370,050,000.00	105,470,489.12	201,830,096.21	54.5%	168,219,903.79
22021002	HONORARIUM & SITTING ALLOWANCE	346,200,000.00	330,715,446.60	568,372,117.60	164.2%	- 222,172,117.60
22021003	PUBLICITY & ADVERTISEMENTS	479,750,000.00	65,705,163.00	76,655,693.76	16.0%	403,094,306.24
22021004	MEDICAL EXPENSES-LOCAL	437,800,000.00	3,627,100.00	3,958,100.00	0.9%	433,841,900.00
22021006	POSTAGES & COURIER SERVICES	11,950,000.00	9,365,699.79	10,063,877.49	84.2%	1,886,122.51
22021007	WELFARE PACKAGES	369,650,000.00	43,421,838.21	65,488,249.69	17.7%	304,161,750.31
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	52,150,000.00	500,000.00	1,681,300.00	3.2%	50,468,700.00
22021009	SPORTING ACTIVITIES	342,500,000.00	271,925,664.00	295,191,964.00	86.2%	47,308,036.00
22021010	DIRECT TEACHING & LABORATORY COST	7,780,000.00	-	100,000.00	1.3%	7,680,000.00
22021011	Recruitment and Appointment (Service wide)	57,100,000.00	600,000.00	600,000.00	1.1%	56,500,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	1,100,000.00	-	-	0.0%	1,100,000.00
22021013	PROMOTION (SERVICE WIDE)	39,500,000.00	6,017,600.00	23,092,075.00	58.5%	16,407,925.00
22021014	Annual Budget Defence Expenses & Administration	59,730,000.00	456,000.00	686,000.00	1.1%	59,044,000.00
22021016	Servicom	21,900,000.00	40,662,180.00	40,662,180.00	185.7%	- 18,762,180.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	95,000,000.00	11,800,000.00	11,800,000.00	12.4%	83,200,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	633,000,000.00	200,000.00	133,564,000.00	21.1%	499,436,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	203,700,000.00	99,743,611.25	120,193,022.50	59.0%	83,506,977.50
22021022	Donations	2,200,000,000.00	130,720,150.00	134,742,650.00	6.1%	2,065,257,350.00
22021026	Common services (Committee/Commissions)	141,000,000.00	141,000,000.00	167,273,050.00	116.2%	- 23,273,050.00
22021027	Cost of IGR Collection	20,000,000.00	-	-	0.0%	20,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>5,600,100,000.00</b>	<b>531,086,053.59</b>	<b>1,078,882,622.52</b>	<b>19.3%</b>	<b>4,521,217,377.48</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>800,000,000.00</b>	<b>292,822,717.80</b>	<b>292,822,717.80</b>	<b>36.6%</b>	<b>507,177,282.20</b>
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	800,000,000.00	292,822,717.80	292,822,717.80	36.6%	507,177,282.20
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>4,800,000,000.00</b>	<b>238,263,335.79</b>	<b>786,059,904.72</b>	<b>16.4%</b>	<b>4,013,940,095.28</b>
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	4,800,000,000.00	238,263,335.79	786,059,904.72	16.4%	4,013,940,095.28
<b>220603</b>	<b>INSURANCE PREMIUM</b>	<b>100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000.00</b>
22060301	INTEREST - INTERNAL PUBLIC DEBT	100,000.00	-	-	0.0%	100,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>101,134,758,500.00</b>	<b>6,371,859,547.37</b>	<b>9,683,382,278.02</b>	<b>9.6%</b>	<b>91,451,376,221.98</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>14,283,121,500.00</b>	<b>572,589,060.54</b>	<b>1,215,540,939.08</b>	<b>8.5%</b>	<b>13,067,580,560.92</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>14,283,121,500.00</b>	<b>572,589,060.54</b>	<b>1,215,540,939.08</b>	<b>8.5%</b>	<b>13,067,580,560.92</b>
23010101	PURCHASE / ACQUISITION OF LAND	70,000,000.00	-	-	0.0%	70,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	256,800,000.00	-	-	0.0%	256,800,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	6,200,000.00	-	-	0.0%	6,200,000.00
23010104	PURCHASE MOTOR CYCLES	2,509,510,000.00	394,069,825.54	788,856,544.08	31.4%	1,720,653,455.92
23010105	PURCHASE OF MOTOR VEHICLES	1,149,385,000.00	-	-	0.0%	1,149,385,000.00
23010106	PURCHASE OF VANS	25,000,000.00	-	-	0.0%	25,000,000.00
23010107	PURCHASE OF TRUCKS	859,000,000.00	-	-	0.0%	859,000,000.00
23010108	PURCHASE OF BUSES	143,000,000.00	-	-	0.0%	143,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,092,141,000.00	44,698,560.00	124,127,760.00	11.4%	968,013,240.00
23010113	PURCHASE OF COMPUTERS	439,155,000.00	-	16,000,000.00	3.6%	423,155,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	27,925,000.00	320,000.00	320,000.00	1.1%	27,605,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	46,830,000.00	2,585,600.00	2,585,600.00	5.5%	44,244,400.00
23010117	PURCHASE OF SHREDDING MACHINES	250,000.00	-	-	0.0%	250,000.00
23010118	PURCHASE OF SCANNERS	410,000.00	-	-	0.0%	410,000.00
23010119	PURCHASE OF POWER GENERATING SET	312,227,500.00	300,000.00	300,000.00	0.1%	311,927,500.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	110,000,000.00	31,296,000.00	31,296,000.00	28.5%	78,704,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,628,840,000.00	45,668,000.00	142,109,360.00	3.9%	3,486,730,640.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	52,700,000.00	-	3,925,350.00	7.4%	48,774,650.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,307,918,600.00	1,080,000.00	1,080,000.00	0.1%	1,306,838,600.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	757,884,000.00	-	-	0.0%	757,884,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	224,350,000.00	-	-	0.0%	224,350,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	204,706,000.00	4,634,325.00	4,712,325.00	2.3%	199,993,675.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	719,109,400.00	47,936,750.00	100,228,000.00	13.9%	618,881,400.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	149,300,000.00	-	-	0.0%	149,300,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	160,480,000.00	-	-	0.0%	160,480,000.00

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>61,736,427,000.00</b>	<b>5,256,246,876.25</b>	<b>7,444,267,610.74</b>	<b>12.1%</b>	<b>54,292,159,389.26</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>61,736,427,000.00</b>	<b>5,256,246,876.25</b>	<b>7,444,267,610.74</b>	<b>12.1%</b>	<b>54,292,159,389.26</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,474,860,000.00	428,046,688.85	972,207,102.59	17.8%	4,502,652,897.41
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,561,600,000.00	-	7,497,443.30	0.3%	2,554,102,556.70
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,428,700,000.00	46,192,556.05	139,592,900.05	5.7%	2,289,107,099.95
23020104	CONSTRUCTION / PROVISION OF HOUSING	152,000,000.00	-	-	0.0%	152,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,724,122,000.00	108,560,942.50	353,802,582.89	9.5%	3,370,319,417.11
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,624,785,000.00	441,541,900.60	523,764,878.46	11.3%	4,101,020,121.54
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	11,563,950,000.00	1,473,717,911.38	1,506,658,785.38	13.0%	10,057,291,214.62
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	231,000,000.00	-	-	0.0%	231,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,435,160,000.00	-	-	0.0%	1,435,160,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,041,300,000.00	-	15,000,000.00	0.7%	2,026,300,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	18,922,800,000.00	2,678,455,310.46	3,546,885,141.46	18.7%	15,375,914,858.54
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	150,000,000.00	-	-	0.0%	150,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,223,950,000.00	66,173,888.55	277,725,348.75	3.8%	6,946,224,651.25
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	580,000,000.00	-	-	0.0%	580,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70,000,000.00	-	-	0.0%	70,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	200,000,000.00	10,800,000.00	98,375,750.00	49.2%	101,624,250.00
23020124	CONSTRUCTION OF MARKETS/PARKS	152,000,000.00	-	-	0.0%	152,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	18,800,000.00	2,757,677.86	2,757,677.86	14.7%	16,042,322.14
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	181,400,000.00	-	-	0.0%	181,400,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>12,388,641,000.00</b>	<b>310,267,603.18</b>	<b>490,526,769.06</b>	<b>4.0%</b>	<b>11,898,114,230.94</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>12,388,641,000.00</b>	<b>310,267,603.18</b>	<b>490,526,769.06</b>	<b>4.0%</b>	<b>11,898,114,230.94</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	23,000,000.00	-	-	0.0%	23,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,082,275,000.00	77,283,264.00	81,563,264.00	2.6%	3,000,711,736.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,000,000.00	-	-	0.0%	25,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,630,800,000.00	-	-	0.0%	2,630,800,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	243,000,000.00	-	-	0.0%	243,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	15,000,000.00	-	-	0.0%	15,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	4,714,310,000.00	223,509,644.78	395,526,410.66	8.4%	4,318,783,589.34
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	427,700,000.00	-	-	0.0%	427,700,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,186,039,000.00	9,474,694.40	13,437,094.40	1.1%	1,172,601,905.60
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,000,000.00	-	-	0.0%	1,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	28,300,000.00	-	-	0.0%	28,300,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	12,217,000.00	-	-	0.0%	12,217,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>3,859,500,000.00</b>	<b>-</b>	<b>9,248,190.29</b>	<b>0.2%</b>	<b>3,850,251,809.71</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>3,859,500,000.00</b>	<b>-</b>	<b>9,248,190.29</b>	<b>0.2%</b>	<b>3,850,251,809.71</b>
23040101	TREE PLANTING	54,000,000.00	-	-	0.0%	54,000,000.00
23040102	EROSION & FLOOD CONTROL	3,506,500,000.00	-	9,248,190.29	0.3%	3,497,251,809.71
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	254,000,000.00	-	-	0.0%	254,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	45,000,000.00	-	-	0.0%	45,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>8,867,069,000.00</b>	<b>232,756,007.40</b>	<b>523,798,768.85</b>	<b>5.9%</b>	<b>8,343,270,231.15</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>8,867,069,000.00</b>	<b>232,756,007.40</b>	<b>523,798,768.85</b>	<b>5.9%</b>	<b>8,343,270,231.15</b>
23050101	RESEARCH AND DEVELOPMENT	7,267,100,000.00	153,917,120.00	444,959,881.45	6.1%	6,822,140,118.55
23050102	COMPUTER SOFTWARE ACQUISITION	1,122,656,000.00	75,001,387.40	75,001,387.40	6.7%	1,047,654,612.60
23050103	MONITORING AND EVALUATION	47,593,000.00	3,837,500.00	3,837,500.00	8.1%	43,755,500.00
23050107	MARGIN FOR INCREASES IN COSTS	429,720,000.00	-	-	0.0%	429,720,000.00

## 2.F Expenditure by Function

Table 10: Total Expenditure by Function

Enugu State Government Budget Performance Report 2021 Q2 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>169,845,758,500.00</b>	<b>20,382,320,041.15</b>	<b>35,284,352,948.74</b>	<b>20.8%</b>	<b>134,561,405,551.26</b>
<b>701</b>	<b>General Public Service</b>	<b>47,651,395,951.00</b>	<b>7,161,623,757.20</b>	<b>11,051,966,692.42</b>	<b>23.2%</b>	<b>36,599,429,258.58</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>34,045,379,226.00</b>	<b>4,678,116,065.54</b>	<b>7,520,897,843.13</b>	<b>22.1%</b>	<b>26,524,481,382.87</b>
70111	Executive Organ and Legislative Organs	25,503,359,594.00	3,761,389,345.60	5,802,405,882.27	22.8%	19,700,953,711.73
70112	Financial and Fiscal Affairs	8,542,019,632.00	916,726,719.94	1,718,491,960.86	20.1%	6,823,527,671.14
<b>7013</b>	<b>General Services</b>	<b>13,594,016,725.00</b>	<b>2,483,507,691.66</b>	<b>3,531,068,849.29</b>	<b>26.0%</b>	<b>10,062,947,875.71</b>
70131	General Personnel Services	8,569,559,706.00	2,207,594,181.86	3,100,550,924.18	36.2%	5,469,008,781.82
70132	Overall Planning and Statistical Services	931,246,187.00	42,606,595.02	117,721,221.79	12.6%	813,524,965.21
70133	Other General Services	4,093,210,832.00	233,306,914.78	312,796,703.32	7.6%	3,780,414,128.68
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>12,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>12,000,000.00</b>
70161	General Public Services N.E.C	12,000,000.00	-	-	0.0%	12,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>6,051,223,667.00</b>	<b>542,971,559.02</b>	<b>1,096,195,665.48</b>	<b>18.1%</b>	<b>4,955,028,001.52</b>
<b>7032</b>	<b>Fire Protection Services</b>	<b>778,700,000.00</b>	<b>11,722,278.53</b>	<b>75,272,628.53</b>	<b>9.7%</b>	<b>703,427,371.47</b>
70321	Fire Protection Services	778,700,000.00	11,722,278.53	75,272,628.53	9.7%	703,427,371.47
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>5,272,523,667.00</b>	<b>531,249,280.49</b>	<b>1,020,923,036.95</b>	<b>19.4%</b>	<b>4,251,600,630.05</b>
70331	Justice & Law Courts	5,272,523,667.00	531,249,280.49	1,020,923,036.95	19.4%	4,251,600,630.05
<b>704</b>	<b>Economic Affairs</b>	<b>53,623,985,863.00</b>	<b>5,518,405,015.74</b>	<b>7,711,447,407.54</b>	<b>14.4%</b>	<b>45,912,538,455.46</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>2,650,504,634.00</b>	<b>60,268,800.10</b>	<b>151,100,100.74</b>	<b>5.7%</b>	<b>2,499,404,533.26</b>
70411	General Economic and Commercial Affairs	2,563,522,945.00	52,915,007.01	139,930,582.90	5.5%	2,423,592,362.10
70412	General Labour Affairs	86,981,689.00	7,353,793.09	11,169,517.84	12.8%	75,812,171.16
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>1,994,149,290.00</b>	<b>115,495,006.31</b>	<b>225,347,391.19</b>	<b>11.3%</b>	<b>1,768,801,898.81</b>
70421	Agriculture	1,994,149,290.00	115,495,006.31	225,347,391.19	11.3%	1,768,801,898.81
<b>7043</b>	<b>Fuel and Energy</b>	<b>2,470,205,360.00</b>	<b>58,669,719.81</b>	<b>161,675,073.11</b>	<b>6.5%</b>	<b>2,308,530,286.89</b>
70435	Electricity	2,470,205,360.00	58,669,719.81	161,675,073.11	6.5%	2,308,530,286.89
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>43,825,255,327.00</b>	<b>5,172,906,364.93</b>	<b>6,983,657,419.45</b>	<b>15.9%</b>	<b>36,841,597,907.55</b>
70443	Construction	43,825,255,327.00	5,172,906,364.93	6,983,657,419.45	15.9%	36,841,597,907.55
<b>7045</b>	<b>Transport</b>	<b>1,006,431,598.00</b>	<b>67,764,362.94</b>	<b>109,699,068.41</b>	<b>10.9%</b>	<b>896,732,529.59</b>
70451	Road Transport	1,006,431,598.00	67,764,362.94	109,699,068.41	10.9%	896,732,529.59
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>1,009,100,000.00</b>	<b>200,409.60</b>	<b>398,804.95</b>	<b>0.0%</b>	<b>1,008,701,195.05</b>
70482	R&D Agriculture, Forestry, Fishing and Hunting	1,009,100,000.00	200,409.60	398,804.95	0.0%	1,008,701,195.05
<b>7049</b>	<b>Economic Affairs N. E. C</b>	<b>668,339,654.00</b>	<b>43,100,352.05</b>	<b>79,569,549.69</b>	<b>11.9%</b>	<b>588,770,104.31</b>
70491	Economic Affairs N. E. C	668,339,654.00	43,100,352.05	79,569,549.69	11.9%	588,770,104.31
<b>705</b>	<b>Environmental Protection</b>	<b>10,773,305,772.00</b>	<b>434,230,641.08</b>	<b>800,409,749.29</b>	<b>7.4%</b>	<b>9,972,896,022.71</b>
<b>7051</b>	<b>Waste Management</b>	<b>336,821,970.00</b>	<b>61,027,870.00</b>	<b>128,245,900.00</b>	<b>38.1%</b>	<b>208,576,070.00</b>
70511	Waste Management	336,821,970.00	61,027,870.00	128,245,900.00	38.1%	208,576,070.00
<b>7052</b>	<b>Waste Water Management</b>	<b>6,868,746,364.00</b>	<b>318,503,541.86</b>	<b>578,935,341.60</b>	<b>8.4%</b>	<b>6,289,811,022.40</b>
70521	Waste Water Management	6,868,746,364.00	318,503,541.86	578,935,341.60	8.4%	6,289,811,022.40
<b>7055</b>	<b>R&amp;D Environmental Protection</b>	<b>96,285,029.00</b>	<b>8,855,245.97</b>	<b>16,863,871.75</b>	<b>17.5%</b>	<b>79,421,157.25</b>
70551	R&D Environmental Protection	96,285,029.00	8,855,245.97	16,863,871.75	17.5%	79,421,157.25
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>3,471,452,409.00</b>	<b>45,843,983.25</b>	<b>76,364,635.94</b>	<b>2.2%</b>	<b>3,395,087,773.06</b>
70561	Environmental Protection N.E.C.	3,471,452,409.00	45,843,983.25	76,364,635.94	2.2%	3,395,087,773.06
<b>706</b>	<b>Housing and Community Amenities</b>	<b>4,031,697,641.00</b>	<b>95,821,057.73</b>	<b>338,086,893.39</b>	<b>8.4%</b>	<b>3,693,610,747.61</b>
<b>7061</b>	<b>Housing Development</b>	<b>1,228,994,807.00</b>	<b>15,316,829.83</b>	<b>22,519,115.01</b>	<b>1.8%</b>	<b>1,206,475,691.99</b>
70611	Housing Development	1,228,994,807.00	15,316,829.83	22,519,115.01	1.8%	1,206,475,691.99
<b>7062</b>	<b>Community Development</b>	<b>2,647,702,834.00</b>	<b>80,504,227.90</b>	<b>315,567,778.38</b>	<b>11.9%</b>	<b>2,332,135,055.62</b>
70621	Community Development	2,647,702,834.00	80,504,227.90	315,567,778.38	11.9%	2,332,135,055.62
<b>7065</b>	<b>R&amp;D Housing and Community Amenities</b>	<b>155,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>155,000,000.00</b>
70651	R&D Housing and Community Amenities	155,000,000.00	-	-	0.0%	155,000,000.00

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>707</b>	<b>Health</b>	<b>15,081,767,672.00</b>	<b>1,710,974,218.97</b>	<b>3,911,050,271.92</b>	<b>25.9%</b>	<b>11,170,717,400.08</b>
<b>7073</b>	<b>Hospital Services</b>	<b>9,053,425,707.00</b>	<b>1,379,579,032.50</b>	<b>3,317,042,398.89</b>	<b>36.6%</b>	<b>5,736,383,308.11</b>
70731	General Hospital Services	9,053,425,707.00	1,379,579,032.50	3,317,042,398.89	36.6%	5,736,383,308.11
<b>7074</b>	<b>Public Health Services</b>	<b>2,070,990,000.00</b>	<b>34,165,987.02</b>	<b>43,926,287.02</b>	<b>2.1%</b>	<b>2,027,063,712.98</b>
70741	Public Health Services	2,070,990,000.00	34,165,987.02	43,926,287.02	2.1%	2,027,063,712.98
<b>7076</b>	<b>Health N. E. C</b>	<b>3,957,351,965.00</b>	<b>297,229,199.45</b>	<b>550,081,586.01</b>	<b>13.9%</b>	<b>3,407,270,378.99</b>
70761	Health N. E. C	3,957,351,965.00	297,229,199.45	550,081,586.01	13.9%	3,407,270,378.99
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>3,015,023,851.00</b>	<b>628,581,395.51</b>	<b>836,356,584.73</b>	<b>27.7%</b>	<b>2,178,667,266.27</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>2,233,037,540.00</b>	<b>602,681,209.29</b>	<b>783,823,304.03</b>	<b>35.1%</b>	<b>1,449,214,235.97</b>
70811	Recreational and Sporting Services	2,233,037,540.00	602,681,209.29	783,823,304.03	35.1%	1,449,214,235.97
<b>7082</b>	<b>Cultural Services</b>	<b>57,748,002.00</b>	<b>3,451,929.00</b>	<b>6,903,858.00</b>	<b>12.0%</b>	<b>50,844,144.00</b>
70821	Cultural Services	57,748,002.00	3,451,929.00	6,903,858.00	12.0%	50,844,144.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>162,044,127.00</b>	<b>5,536,470.97</b>	<b>11,827,902.64</b>	<b>7.3%</b>	<b>150,216,224.36</b>
70841	Religious and Other Community Services	162,044,127.00	5,536,470.97	11,827,902.64	7.3%	150,216,224.36
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	<b>562,194,182.00</b>	<b>16,911,786.25</b>	<b>33,801,520.06</b>	<b>6.0%</b>	<b>528,392,661.94</b>
70861	Recreation, Culture and Religion N. E. C	562,194,182.00	16,911,786.25	33,801,520.06	6.0%	528,392,661.94
<b>709</b>	<b>Education</b>	<b>29,374,881,740.00</b>	<b>4,251,630,184.23</b>	<b>9,471,957,729.58</b>	<b>32.2%</b>	<b>19,902,924,010.42</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>8,216,901,710.00</b>	<b>61,107,980.64</b>	<b>123,425,861.16</b>	<b>1.5%</b>	<b>8,093,475,848.84</b>
70912	Primary Education	8,216,901,710.00	61,107,980.64	123,425,861.16	1.5%	8,093,475,848.84
<b>7092</b>	<b>Secondary Education</b>	<b>12,806,167,545.00</b>	<b>2,902,555,306.19</b>	<b>5,801,277,828.84</b>	<b>45.3%</b>	<b>7,004,889,716.16</b>
70922	Senior Secondary	12,806,167,545.00	2,902,555,306.19	5,801,277,828.84	45.3%	7,004,889,716.16
<b>7094</b>	<b>Tertiary Education</b>	<b>6,630,524,220.00</b>	<b>1,209,478,361.31</b>	<b>3,274,659,615.65</b>	<b>49.4%</b>	<b>3,355,864,604.35</b>
70941	First Stage of Tertiary Education	4,424,344,220.00	978,150,582.85	1,828,830,462.50	41.3%	2,595,513,757.50
70942	Second Stage of Tertiary Education	2,206,180,000.00	231,327,778.46	1,445,829,153.15	65.5%	760,350,846.85
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>43,725,000.00</b>	<b>3,029,681.57</b>	<b>3,029,681.57</b>	<b>6.9%</b>	<b>40,695,318.43</b>
70951	Education Not Definable by Level	43,725,000.00	3,029,681.57	3,029,681.57	6.9%	40,695,318.43
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
70961	Subsidiary Services to Education	5,000,000.00	-	-	0.0%	5,000,000.00
<b>7098</b>	<b>Education N. E. C</b>	<b>1,672,563,265.00</b>	<b>75,458,854.52</b>	<b>269,564,742.36</b>	<b>16.1%</b>	<b>1,402,998,522.64</b>
70981	Education N. E. C	1,672,563,265.00	75,458,854.52	269,564,742.36	16.1%	1,402,998,522.64
<b>710</b>	<b>Social Protection</b>	<b>242,476,343.00</b>	<b>38,082,211.67</b>	<b>66,881,954.39</b>	<b>27.6%</b>	<b>175,594,388.61</b>
<b>7101</b>	<b>Sickness and Disability</b>	<b>14,700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,700,000.00</b>
71011	Sickness	14,700,000.00	-	-	0.0%	14,700,000.00
<b>7104</b>	<b>Family and Children</b>	<b>219,276,343.00</b>	<b>38,082,211.67</b>	<b>66,881,954.39</b>	<b>30.5%</b>	<b>152,394,388.61</b>
71041	Family and Children	219,276,343.00	38,082,211.67	66,881,954.39	30.5%	152,394,388.61
<b>7105</b>	<b>Unemployment</b>	<b>8,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,500,000.00</b>
71051	Unemployment	8,500,000.00	-	-	0.0%	8,500,000.00

Table 11: Personnel Expenditure by Function

## Enugu State Government Budget Performance Report 2021 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>38,101,660,000.00</b>	<b>8,962,821,533.40</b>	<b>18,067,331,044.75</b>	<b>47.4%</b>	<b>20,034,328,955.25</b>
<b>701</b>	<b>General Public Service</b>	<b>10,889,307,551.00</b>	<b>2,728,104,837.35</b>	<b>3,955,768,366.12</b>	<b>36.3%</b>	<b>6,933,539,184.88</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>1,842,706,226.00</b>	<b>440,876,794.29</b>	<b>753,950,394.88</b>	<b>40.9%</b>	<b>1,088,755,831.12</b>
70111	Executive Organ and Legislative Organs	1,043,078,594.00	175,135,970.04	346,911,161.35	33.3%	696,167,432.65
70112	Financial and Fiscal Affairs	799,627,632.00	265,740,824.25	407,039,233.53	50.9%	392,588,398.47
<b>7013</b>	<b>General Services</b>	<b>9,046,601,325.00</b>	<b>2,287,228,043.06</b>	<b>3,201,817,971.24</b>	<b>35.4%</b>	<b>5,844,783,353.76</b>
70131	General Personnel Services	8,154,589,706.00	2,048,969,581.91	2,870,956,208.50	35.2%	5,283,633,497.50
70132	Overall Planning and Statistical Services	124,546,187.00	23,814,911.21	50,551,441.76	40.6%	73,994,745.24
70133	Other General Services	767,465,432.00	214,443,549.94	280,310,320.98	36.5%	487,155,111.02
<b>703</b>	<b>Public Order and Safety</b>	<b>2,403,223,667.00</b>	<b>437,832,303.38</b>	<b>905,896,352.22</b>	<b>37.7%</b>	<b>1,497,327,314.78</b>
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>2,403,223,667.00</b>	<b>437,832,303.38</b>	<b>905,896,352.22</b>	<b>37.7%</b>	<b>1,497,327,314.78</b>
70331	Justice & Law Courts	2,403,223,667.00	437,832,303.38	905,896,352.22	37.7%	1,497,327,314.78
<b>704</b>	<b>Economic Affairs</b>	<b>1,469,569,763.00</b>	<b>299,043,105.09</b>	<b>563,358,895.97</b>	<b>38.3%</b>	<b>906,210,867.03</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>292,787,134.00</b>	<b>52,338,845.57</b>	<b>105,680,107.74</b>	<b>36.1%</b>	<b>187,107,026.26</b>
70411	General Economic and Commercial Affairs	261,352,945.00	48,836,278.68	98,361,816.10	37.6%	162,991,128.90
70412	General Labour Affairs	31,434,189.00	3,502,566.89	7,318,291.64	23.3%	24,115,897.36
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>462,299,290.00</b>	<b>114,419,384.31</b>	<b>218,987,569.44</b>	<b>47.4%</b>	<b>243,311,720.56</b>
70421	Agriculture	462,299,290.00	114,419,384.31	218,987,569.44	47.4%	243,311,720.56
<b>7043</b>	<b>Fuel and Energy</b>	<b>76,055,360.00</b>	<b>12,477,163.76</b>	<b>19,940,284.14</b>	<b>26.2%</b>	<b>56,115,075.86</b>
70435	Electricity	76,055,360.00	12,477,163.76	19,940,284.14	26.2%	56,115,075.86
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>229,445,327.00</b>	<b>43,908,648.68</b>	<b>86,317,014.77</b>	<b>37.6%</b>	<b>143,128,312.23</b>
70443	Construction	229,445,327.00	43,908,648.68	86,317,014.77	37.6%	143,128,312.23
<b>7045</b>	<b>Transport</b>	<b>323,982,998.00</b>	<b>38,859,395.62</b>	<b>60,275,055.09</b>	<b>18.6%</b>	<b>263,707,942.91</b>
70451	Road Transport	323,982,998.00	38,859,395.62	60,275,055.09	18.6%	263,707,942.91
<b>7049</b>	<b>Economic Affairs N. E. C</b>	<b>84,999,654.00</b>	<b>37,039,667.15</b>	<b>72,158,864.79</b>	<b>84.9%</b>	<b>12,840,789.21</b>
70491	Economic Affairs N. E. C	84,999,654.00	37,039,667.15	72,158,864.79	84.9%	12,840,789.21
<b>705</b>	<b>Environmental Protection</b>	<b>595,030,772.00</b>	<b>93,445,891.14</b>	<b>186,331,991.11</b>	<b>31.3%</b>	<b>408,698,780.89</b>
<b>7051</b>	<b>Waste Management</b>	<b>51,521,970.00</b>	<b>12,428,820.00</b>	<b>30,997,800.00</b>	<b>60.2%</b>	<b>20,524,170.00</b>
70511	Waste Management	51,521,970.00	12,428,820.00	30,997,800.00	60.2%	20,524,170.00
<b>7052</b>	<b>Waste Water Management</b>	<b>264,621,364.00</b>	<b>35,634,359.78</b>	<b>83,127,239.28</b>	<b>31.4%</b>	<b>181,494,124.72</b>
70521	Waste Water Management	264,621,364.00	35,634,359.78	83,127,239.28	31.4%	181,494,124.72
<b>7055</b>	<b>R&amp;D Environmental Protection</b>	<b>34,485,029.00</b>	<b>8,455,179.97</b>	<b>16,063,805.75</b>	<b>46.6%</b>	<b>18,421,223.25</b>
70551	R&D Environmental Protection	34,485,029.00	8,455,179.97	16,063,805.75	46.6%	18,421,223.25
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>244,402,409.00</b>	<b>36,927,531.39</b>	<b>56,143,146.08</b>	<b>23.0%</b>	<b>188,259,262.92</b>
70561	Environmental Protection N.E.C.	244,402,409.00	36,927,531.39	56,143,146.08	23.0%	188,259,262.92
<b>706</b>	<b>Housing and Community Amenities</b>	<b>239,434,641.00</b>	<b>77,015,729.30</b>	<b>154,327,565.37</b>	<b>64.5%</b>	<b>85,107,075.63</b>
<b>7061</b>	<b>Housing Development</b>	<b>26,794,807.00</b>	<b>6,016,664.28</b>	<b>12,533,427.96</b>	<b>46.8%</b>	<b>14,261,379.04</b>
70611	Housing Development	26,794,807.00	6,016,664.28	12,533,427.96	46.8%	14,261,379.04
<b>7062</b>	<b>Community Development</b>	<b>212,639,834.00</b>	<b>70,999,065.02</b>	<b>141,794,137.41</b>	<b>66.7%</b>	<b>70,845,696.59</b>
70621	Community Development	212,639,834.00	70,999,065.02	141,794,137.41	66.7%	70,845,696.59
<b>707</b>	<b>Health</b>	<b>6,872,142,672.00</b>	<b>1,511,359,868.14</b>	<b>3,534,638,055.61</b>	<b>51.4%</b>	<b>3,337,504,616.39</b>
<b>7073</b>	<b>Hospital Services</b>	<b>6,414,525,707.00</b>	<b>1,334,363,004.50</b>	<b>3,184,870,310.89</b>	<b>49.7%</b>	<b>3,229,655,396.11</b>
70731	General Hospital Services	6,414,525,707.00	1,334,363,004.50	3,184,870,310.89	49.7%	3,229,655,396.11
<b>7076</b>	<b>Health N. E. C</b>	<b>457,616,965.00</b>	<b>176,996,863.64</b>	<b>349,767,744.72</b>	<b>76.4%</b>	<b>107,849,220.28</b>
70761	Health N. E. C	457,616,965.00	176,996,863.64	349,767,744.72	76.4%	107,849,220.28

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>399,743,851.00</b>	<b>81,480,067.01</b>	<b>180,676,157.30</b>	<b>45.2%</b>	<b>219,067,693.70</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>307,657,540.00</b>	<b>57,305,331.03</b>	<b>131,524,550.09</b>	<b>42.8%</b>	<b>176,132,989.91</b>
70811	Recreational and Sporting Services	307,657,540.00	57,305,331.03	131,524,550.09	42.8%	176,132,989.91
<b>7082</b>	<b>Cultural Services</b>	<b>24,398,002.00</b>	<b>2,995,929.00</b>	<b>5,991,858.00</b>	<b>24.6%</b>	<b>18,406,144.00</b>
70821	Cultural Services	24,398,002.00	2,995,929.00	5,991,858.00	24.6%	18,406,144.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>25,044,127.00</b>	<b>4,938,347.25</b>	<b>10,629,785.65</b>	<b>42.4%</b>	<b>14,414,341.35</b>
70841	Religious and Other Community Services	25,044,127.00	4,938,347.25	10,629,785.65	42.4%	14,414,341.35
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	<b>42,644,182.00</b>	<b>16,240,459.73</b>	<b>32,529,963.56</b>	<b>76.3%</b>	<b>10,114,218.44</b>
70861	Recreation, Culture and Religion N. E. C	42,644,182.00	16,240,459.73	32,529,963.56	76.3%	10,114,218.44
<b>709</b>	<b>Education</b>	<b>15,178,530,740.00</b>	<b>3,716,615,886.72</b>	<b>8,550,241,073.06</b>	<b>56.3%</b>	<b>6,628,289,666.94</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>96,701,710.00</b>	<b>16,110,588.37</b>	<b>39,287,227.66</b>	<b>40.6%</b>	<b>57,414,482.34</b>
70912	Primary Education	96,701,710.00	16,110,588.37	39,287,227.66	40.6%	57,414,482.34
<b>7092</b>	<b>Secondary Education</b>	<b>11,614,283,545.00</b>	<b>2,895,111,634.39</b>	<b>5,785,718,757.04</b>	<b>49.8%</b>	<b>5,828,564,787.96</b>
70922	Senior Secondary	11,614,283,545.00	2,895,111,634.39	5,785,718,757.04	49.8%	5,828,564,787.96
<b>7094</b>	<b>Tertiary Education</b>	<b>3,173,438,220.00</b>	<b>755,736,985.63</b>	<b>2,624,609,031.20</b>	<b>82.7%</b>	<b>548,829,188.80</b>
70941	First Stage of Tertiary Education	1,723,438,220.00	754,073,645.63	1,417,245,934.16	82.2%	306,192,285.84
70942	Second Stage of Tertiary Education	1,450,000,000.00	1,663,340.00	1,207,363,097.04	83.3%	242,636,902.96
<b>7098</b>	<b>Education N. E. C</b>	<b>294,107,265.00</b>	<b>49,656,678.33</b>	<b>100,626,057.16</b>	<b>34.2%</b>	<b>193,481,207.84</b>
70981	Education N. E. C	294,107,265.00	49,656,678.33	100,626,057.16	34.2%	193,481,207.84
<b>710</b>	<b>Social Protection</b>	<b>54,676,343.00</b>	<b>17,923,845.27</b>	<b>36,092,587.99</b>	<b>66.0%</b>	<b>18,583,755.01</b>
<b>7104</b>	<b>Family and Children</b>	<b>54,676,343.00</b>	<b>17,923,845.27</b>	<b>36,092,587.99</b>	<b>66.0%</b>	<b>18,583,755.01</b>
71041	Family and Children	54,676,343.00	17,923,845.27	36,092,587.99	66.0%	18,583,755.01

Table 12: Overhead Expenditure by Function

## Enugu State Government Budget Performance Report 2021 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>25,009,240,000.00</b>	<b>4,516,552,906.79</b>	<b>6,454,757,003.45</b>	<b>25.8%</b>	<b>18,554,482,996.55</b>
<b>701</b>	<b>General Public Service</b>	<b>18,359,820,000.00</b>	<b>3,174,792,512.26</b>	<b>4,508,288,239.95</b>	<b>24.6%</b>	<b>13,851,531,760.05</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>17,349,650,000.00</b>	<b>2,979,272,863.66</b>	<b>4,227,100,361.90</b>	<b>24.4%</b>	<b>13,122,549,638.10</b>
70111	Executive Organ and Legislative Organs	15,898,000,000.00	2,934,374,408.96	4,069,531,644.49	25.6%	11,828,468,355.51
70112	Financial and Fiscal Affairs	1,451,650,000.00	44,898,454.70	157,568,717.41	10.9%	1,294,081,282.59
<b>7013</b>	<b>General Services</b>	<b>998,170,000.00</b>	<b>195,519,648.60</b>	<b>281,187,878.05</b>	<b>28.2%</b>	<b>716,982,121.95</b>
70131	General Personnel Services	202,330,000.00	157,864,599.95	181,531,715.68	89.7%	20,798,284.32
70132	Overall Planning and Statistical Services	181,350,000.00	18,791,683.81	67,169,780.03	37.0%	114,180,219.97
70133	Other General Services	614,490,000.00	18,863,364.84	32,486,382.34	5.3%	582,003,617.66
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>12,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>12,000,000.00</b>
70161	General Public Services N.E.C	12,000,000.00	-	-	0.0%	12,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>887,050,000.00</b>	<b>64,453,255.64</b>	<b>86,062,963.26</b>	<b>9.7%</b>	<b>800,987,036.74</b>
<b>7032</b>	<b>Fire Protection Services</b>	<b>130,700,000.00</b>	<b>2,332,278.53</b>	<b>2,332,278.53</b>	<b>1.8%</b>	<b>128,367,721.47</b>
70321	Fire Protection Services	130,700,000.00	2,332,278.53	2,332,278.53	1.8%	128,367,721.47
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>756,350,000.00</b>	<b>62,120,977.11</b>	<b>83,730,684.73</b>	<b>11.1%</b>	<b>672,619,315.27</b>
70331	Justice & Law Courts	756,350,000.00	62,120,977.11	83,730,684.73	11.1%	672,619,315.27
<b>704</b>	<b>Economic Affairs</b>	<b>1,789,660,000.00</b>	<b>51,734,996.59</b>	<b>121,256,788.08</b>	<b>6.8%</b>	<b>1,668,403,211.92</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>202,730,000.00</b>	<b>7,929,954.53</b>	<b>45,419,993.00</b>	<b>22.4%</b>	<b>157,310,007.00</b>
70411	General Economic and Commercial Affairs	186,050,000.00	4,078,728.33	41,568,766.80	22.3%	144,481,233.20
70412	General Labour Affairs	16,680,000.00	3,851,226.20	3,851,226.20	23.1%	12,828,773.80
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>80,200,000.00</b>	<b>1,075,622.00</b>	<b>6,359,821.75</b>	<b>7.9%</b>	<b>73,840,178.25</b>
70421	Agriculture	80,200,000.00	1,075,622.00	6,359,821.75	7.9%	73,840,178.25
<b>7043</b>	<b>Fuel and Energy</b>	<b>244,150,000.00</b>	<b>-</b>	<b>2,141,888.92</b>	<b>0.9%</b>	<b>242,008,111.08</b>
70435	Electricity	244,150,000.00	-	2,141,888.92	0.9%	242,008,111.08
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>1,102,100,000.00</b>	<b>13,190,858.24</b>	<b>17,079,081.24</b>	<b>1.5%</b>	<b>1,085,020,918.76</b>
70443	Construction	1,102,100,000.00	13,190,858.24	17,079,081.24	1.5%	1,085,020,918.76
<b>7045</b>	<b>Transport</b>	<b>120,280,000.00</b>	<b>25,067,467.32</b>	<b>45,586,513.32</b>	<b>37.9%</b>	<b>74,693,486.68</b>
70451	Road Transport	120,280,000.00	25,067,467.32	45,586,513.32	37.9%	74,693,486.68
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>12,000,000.00</b>	<b>200,409.60</b>	<b>398,804.95</b>	<b>3.3%</b>	<b>11,601,195.05</b>
70482	R&D Agriculture, Forestry, Fishing and Hunting	12,000,000.00	200,409.60	398,804.95	3.3%	11,601,195.05
<b>7049</b>	<b>Economic Affairs N. E. C</b>	<b>28,200,000.00</b>	<b>4,270,684.90</b>	<b>4,270,684.90</b>	<b>15.1%</b>	<b>23,929,315.10</b>
70491	Economic Affairs N. E. C	28,200,000.00	4,270,684.90	4,270,684.90	15.1%	23,929,315.10
<b>705</b>	<b>Environmental Protection</b>	<b>373,000,000.00</b>	<b>118,577,293.44</b>	<b>152,639,036.29</b>	<b>40.9%</b>	<b>220,360,963.71</b>
<b>7051</b>	<b>Waste Management</b>	<b>73,800,000.00</b>	<b>2,192,800.00</b>	<b>4,435,600.00</b>	<b>6.0%</b>	<b>69,364,400.00</b>
70511	Waste Management	73,800,000.00	2,192,800.00	4,435,600.00	6.0%	69,364,400.00
<b>7052</b>	<b>Waste Water Management</b>	<b>142,850,000.00</b>	<b>107,067,975.58</b>	<b>133,181,880.43</b>	<b>93.2%</b>	<b>9,668,119.57</b>
70521	Waste Water Management	142,850,000.00	107,067,975.58	133,181,880.43	93.2%	9,668,119.57
<b>7055</b>	<b>R&amp;D Environmental Protection</b>	<b>8,800,000.00</b>	<b>400,066.00</b>	<b>800,066.00</b>	<b>9.1%</b>	<b>7,999,934.00</b>
70551	R&D Environmental Protection	8,800,000.00	400,066.00	800,066.00	9.1%	7,999,934.00
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>147,550,000.00</b>	<b>8,916,451.86</b>	<b>14,221,489.86</b>	<b>9.6%</b>	<b>133,328,510.14</b>
70561	Environmental Protection N.E.C.	147,550,000.00	8,916,451.86	14,221,489.86	9.6%	133,328,510.14
<b>706</b>	<b>Housing and Community Amenities</b>	<b>116,950,000.00</b>	<b>18,805,328.43</b>	<b>23,219,278.02</b>	<b>19.9%</b>	<b>93,730,721.98</b>
<b>7061</b>	<b>Housing Development</b>	<b>17,500,000.00</b>	<b>9,300,165.55</b>	<b>9,985,687.05</b>	<b>57.1%</b>	<b>7,514,312.95</b>
70611	Housing Development	17,500,000.00	9,300,165.55	9,985,687.05	57.1%	7,514,312.95
<b>7062</b>	<b>Community Development</b>	<b>99,450,000.00</b>	<b>9,505,162.88</b>	<b>13,233,590.97</b>	<b>13.3%</b>	<b>86,216,409.03</b>
70621	Community Development	99,450,000.00	9,505,162.88	13,233,590.97	13.3%	86,216,409.03

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>707</b>	<b>Health</b>	<b>662,450,000.00</b>	<b>7,209,772.53</b>	<b>10,824,872.01</b>	<b>1.6%</b>	<b>651,625,127.99</b>
<b>7073</b>	<b>Hospital Services</b>	<b>41,900,000.00</b>	<b>568,028.00</b>	<b>843,028.00</b>	<b>2.0%</b>	<b>41,056,972.00</b>
70731	General Hospital Services	41,900,000.00	568,028.00	843,028.00	2.0%	41,056,972.00
<b>7074</b>	<b>Public Health Services</b>	<b>247,400,000.00</b>	<b>1,248,000.00</b>	<b>1,248,000.00</b>	<b>0.5%</b>	<b>246,152,000.00</b>
70741	Public Health Services	247,400,000.00	1,248,000.00	1,248,000.00	0.5%	246,152,000.00
<b>7076</b>	<b>Health N. E. C</b>	<b>373,150,000.00</b>	<b>5,393,744.53</b>	<b>8,733,844.01</b>	<b>2.3%</b>	<b>364,416,155.99</b>
70761	Health N. E. C	373,150,000.00	5,393,744.53	8,733,844.01	2.3%	364,416,155.99
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>786,530,000.00</b>	<b>547,101,328.50</b>	<b>655,680,427.43</b>	<b>83.4%</b>	<b>130,849,572.57</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>668,330,000.00</b>	<b>545,375,878.26</b>	<b>652,298,753.94</b>	<b>97.6%</b>	<b>16,031,246.06</b>
70811	Recreational and Sporting Services	668,330,000.00	545,375,878.26	652,298,753.94	97.6%	16,031,246.06
<b>7082</b>	<b>Cultural Services</b>	<b>8,100,000.00</b>	<b>456,000.00</b>	<b>912,000.00</b>	<b>11.3%</b>	<b>7,188,000.00</b>
70821	Cultural Services	8,100,000.00	456,000.00	912,000.00	11.3%	7,188,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>88,050,000.00</b>	<b>598,123.72</b>	<b>1,198,116.99</b>	<b>1.4%</b>	<b>86,851,883.01</b>
70841	Religious and Other Community Services	88,050,000.00	598,123.72	1,198,116.99	1.4%	86,851,883.01
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	<b>22,050,000.00</b>	<b>671,326.52</b>	<b>1,271,556.50</b>	<b>5.8%</b>	<b>20,778,443.50</b>
70861	Recreation, Culture and Religion N. E. C	22,050,000.00	671,326.52	1,271,556.50	5.8%	20,778,443.50
<b>709</b>	<b>Education</b>	<b>1,927,980,000.00</b>	<b>513,720,053.00</b>	<b>865,996,032.01</b>	<b>44.9%</b>	<b>1,061,983,967.99</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>120,200,000.00</b>	<b>23,703,147.76</b>	<b>47,380,408.99</b>	<b>39.4%</b>	<b>72,819,591.01</b>
70912	Primary Education	120,200,000.00	23,703,147.76	47,380,408.99	39.4%	72,819,591.01
<b>7092</b>	<b>Secondary Education</b>	<b>165,100,000.00</b>	<b>7,443,671.80</b>	<b>15,559,071.80</b>	<b>9.4%</b>	<b>149,540,928.20</b>
70922	Senior Secondary	165,100,000.00	7,443,671.80	15,559,071.80	9.4%	149,540,928.20
<b>7094</b>	<b>Tertiary Education</b>	<b>791,580,000.00</b>	<b>453,741,375.68</b>	<b>635,050,584.45</b>	<b>80.2%</b>	<b>156,529,415.55</b>
70941	First Stage of Tertiary Education	552,650,000.00	224,076,937.22	396,584,528.34	71.8%	156,065,471.66
70942	Second Stage of Tertiary Education	238,930,000.00	229,664,438.46	238,466,056.11	99.8%	463,943.89
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>14,000,000.00</b>	<b>3,029,681.57</b>	<b>3,029,681.57</b>	<b>21.6%</b>	<b>10,970,318.43</b>
70951	Education Not Definable by Level	14,000,000.00	3,029,681.57	3,029,681.57	21.6%	10,970,318.43
<b>7098</b>	<b>Education N. E. C</b>	<b>837,100,000.00</b>	<b>25,802,176.19</b>	<b>164,976,285.20</b>	<b>19.7%</b>	<b>672,123,714.80</b>
70981	Education N. E. C	837,100,000.00	25,802,176.19	164,976,285.20	19.7%	672,123,714.80
<b>710</b>	<b>Social Protection</b>	<b>105,800,000.00</b>	<b>20,158,366.40</b>	<b>30,789,366.40</b>	<b>29.1%</b>	<b>75,010,633.60</b>
<b>7101</b>	<b>Sickness and Disability</b>	<b>14,700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,700,000.00</b>
71011	Sickness	14,700,000.00	-	-	0.0%	14,700,000.00
<b>7104</b>	<b>Family and Children</b>	<b>82,600,000.00</b>	<b>20,158,366.40</b>	<b>30,789,366.40</b>	<b>37.3%</b>	<b>51,810,633.60</b>
71041	Family and Children	82,600,000.00	20,158,366.40	30,789,366.40	37.3%	51,810,633.60
<b>7105</b>	<b>Unemployment</b>	<b>8,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,500,000.00</b>
71051	Unemployment	8,500,000.00	-	-	0.0%	8,500,000.00

Table 13: Capital Expenditure by Function

## Enugu State Government Budget Performance Report 2021 Q2 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>101,134,758,500.00</b>	<b>6,371,859,547.37</b>	<b>9,683,382,278.02</b>	<b>9.6%</b>	<b>91,451,376,221.98</b>
<b>701</b>	<b>General Public Service</b>	<b>12,802,168,400.00</b>	<b>727,640,354.00</b>	<b>1,509,027,463.83</b>	<b>11.8%</b>	<b>11,293,140,936.17</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>9,252,923,000.00</b>	<b>726,880,354.00</b>	<b>1,460,964,463.83</b>	<b>15.8%</b>	<b>7,791,958,536.17</b>
70111	Executive Organ and Legislative Organs	8,562,281,000.00	651,878,966.60	1,385,963,076.43	16.2%	7,176,317,923.57
70112	Financial and Fiscal Affairs	690,642,000.00	75,001,387.40	75,001,387.40	10.9%	615,640,612.60
<b>7013</b>	<b>General Services</b>	<b>3,549,245,400.00</b>	<b>760,000.00</b>	<b>48,063,000.00</b>	<b>1.4%</b>	<b>3,501,182,400.00</b>
70131	General Personnel Services	212,640,000.00	760,000.00	48,063,000.00	22.6%	164,577,000.00
70132	Overall Planning and Statistical Services	625,350,000.00	-	-	0.0%	625,350,000.00
70133	Other General Services	2,711,255,400.00	-	-	0.0%	2,711,255,400.00
<b>703</b>	<b>Public Order and Safety</b>	<b>2,760,950,000.00</b>	<b>40,686,000.00</b>	<b>104,236,350.00</b>	<b>3.8%</b>	<b>2,656,713,650.00</b>
<b>7032</b>	<b>Fire Protection Services</b>	<b>648,000,000.00</b>	<b>9,390,000.00</b>	<b>72,940,350.00</b>	<b>11.3%</b>	<b>575,059,650.00</b>
70321	Fire Protection Services	648,000,000.00	9,390,000.00	72,940,350.00	11.3%	575,059,650.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>2,112,950,000.00</b>	<b>31,296,000.00</b>	<b>31,296,000.00</b>	<b>1.5%</b>	<b>2,081,654,000.00</b>
70331	Justice & Law Courts	2,112,950,000.00	31,296,000.00	31,296,000.00	1.5%	2,081,654,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>50,364,756,100.00</b>	<b>5,167,626,914.06</b>	<b>7,026,831,723.49</b>	<b>14.0%</b>	<b>43,337,924,376.51</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>2,154,987,500.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,154,987,500.00</b>
70411	General Economic and Commercial Affairs	2,116,120,000.00	-	-	0.0%	2,116,120,000.00
70412	General Labour Affairs	38,867,500.00	-	-	0.0%	38,867,500.00
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>1,451,650,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,451,650,000.00</b>
70421	Agriculture	1,451,650,000.00	-	-	0.0%	1,451,650,000.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>2,150,000,000.00</b>	<b>46,192,556.05</b>	<b>139,592,900.05</b>	<b>6.5%</b>	<b>2,010,407,099.95</b>
70435	Electricity	2,150,000,000.00	46,192,556.05	139,592,900.05	6.5%	2,010,407,099.95
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>42,493,710,000.00</b>	<b>5,115,806,858.01</b>	<b>6,880,261,323.44</b>	<b>16.2%</b>	<b>35,613,448,676.56</b>
70443	Construction	42,493,710,000.00	5,115,806,858.01	6,880,261,323.44	16.2%	35,613,448,676.56
<b>7045</b>	<b>Transport</b>	<b>562,168,600.00</b>	<b>3,837,500.00</b>	<b>3,837,500.00</b>	<b>0.7%</b>	<b>558,331,100.00</b>
70451	Road Transport	562,168,600.00	3,837,500.00	3,837,500.00	0.7%	558,331,100.00
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>997,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>997,100,000.00</b>
70482	R&D Agriculture, Forestry, Fishing and Hunting	997,100,000.00	-	-	0.0%	997,100,000.00
<b>7049</b>	<b>Economic Affairs N. E. C</b>	<b>555,140,000.00</b>	<b>1,790,000.00</b>	<b>3,140,000.00</b>	<b>0.6%</b>	<b>552,000,000.00</b>
70491	Economic Affairs N. E. C	555,140,000.00	1,790,000.00	3,140,000.00	0.6%	552,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>9,805,275,000.00</b>	<b>222,207,456.50</b>	<b>461,438,721.89</b>	<b>4.7%</b>	<b>9,343,836,278.11</b>
<b>7051</b>	<b>Waste Management</b>	<b>211,500,000.00</b>	<b>46,406,250.00</b>	<b>92,812,500.00</b>	<b>43.9%</b>	<b>118,687,500.00</b>
70511	Waste Management	211,500,000.00	46,406,250.00	92,812,500.00	43.9%	118,687,500.00
<b>7052</b>	<b>Waste Water Management</b>	<b>6,461,275,000.00</b>	<b>175,801,206.50</b>	<b>362,626,221.89</b>	<b>5.6%</b>	<b>6,098,648,778.11</b>
70521	Waste Water Management	6,461,275,000.00	175,801,206.50	362,626,221.89	5.6%	6,098,648,778.11
<b>7055</b>	<b>R&amp;D Environmental Protection</b>	<b>53,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>53,000,000.00</b>
70551	R&D Environmental Protection	53,000,000.00	-	-	0.0%	53,000,000.00
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>3,079,500,000.00</b>	<b>-</b>	<b>6,000,000.00</b>	<b>0.2%</b>	<b>3,073,500,000.00</b>
70561	Environmental Protection N.E.C.	3,079,500,000.00	-	6,000,000.00	0.2%	3,073,500,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>3,675,313,000.00</b>	<b>-</b>	<b>160,540,050.00</b>	<b>4.4%</b>	<b>3,514,772,950.00</b>
<b>7061</b>	<b>Housing Development</b>	<b>1,184,700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,184,700,000.00</b>
70611	Housing Development	1,184,700,000.00	-	-	0.0%	1,184,700,000.00
<b>7062</b>	<b>Community Development</b>	<b>2,335,613,000.00</b>	<b>-</b>	<b>160,540,050.00</b>	<b>6.9%</b>	<b>2,175,072,950.00</b>
70621	Community Development	2,335,613,000.00	-	160,540,050.00	6.9%	2,175,072,950.00
<b>7065</b>	<b>R&amp;D Housing and Community Amenities</b>	<b>155,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>155,000,000.00</b>
70651	R&D Housing and Community Amenities	155,000,000.00	-	-	0.0%	155,000,000.00

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>707</b>	<b>Health</b>	<b>7,547,175,000.00</b>	<b>192,404,578.30</b>	<b>365,587,344.30</b>	<b>4.8%</b>	<b>7,181,587,655.70</b>
<b>7073</b>	<b>Hospital Services</b>	<b>2,597,000,000.00</b>	<b>44,648,000.00</b>	<b>131,329,060.00</b>	<b>5.1%</b>	<b>2,465,670,940.00</b>
70731	General Hospital Services	2,597,000,000.00	44,648,000.00	131,329,060.00	5.1%	2,465,670,940.00
<b>7074</b>	<b>Public Health Services</b>	<b>1,823,590,000.00</b>	<b>32,917,987.02</b>	<b>42,678,287.02</b>	<b>2.3%</b>	<b>1,780,911,712.98</b>
70741	Public Health Services	1,823,590,000.00	32,917,987.02	42,678,287.02	2.3%	1,780,911,712.98
<b>7076</b>	<b>Health N. E. C</b>	<b>3,126,585,000.00</b>	<b>114,838,591.28</b>	<b>191,579,997.28</b>	<b>6.1%</b>	<b>2,935,005,002.72</b>
70761	Health N. E. C	3,126,585,000.00	114,838,591.28	191,579,997.28	6.1%	2,935,005,002.72
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,828,750,000.00</b>	-	-	<b>0.0%</b>	<b>1,828,750,000.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>1,257,050,000.00</b>	-	-	<b>0.0%</b>	<b>1,257,050,000.00</b>
70811	Recreational and Sporting Services	1,257,050,000.00	-	-	0.0%	1,257,050,000.00
<b>7082</b>	<b>Cultural Services</b>	<b>25,250,000.00</b>	-	-	<b>0.0%</b>	<b>25,250,000.00</b>
70821	Cultural Services	25,250,000.00	-	-	0.0%	25,250,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>48,950,000.00</b>	-	-	<b>0.0%</b>	<b>48,950,000.00</b>
70841	Religious and Other Community Services	48,950,000.00	-	-	0.0%	48,950,000.00
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	<b>497,500,000.00</b>	-	-	<b>0.0%</b>	<b>497,500,000.00</b>
70861	Recreation, Culture and Religion N. E. C	497,500,000.00	-	-	0.0%	497,500,000.00
<b>709</b>	<b>Education</b>	<b>12,268,371,000.00</b>	<b>21,294,244.51</b>	<b>55,720,624.51</b>	<b>0.5%</b>	<b>12,212,650,375.49</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>8,000,000,000.00</b>	<b>21,294,244.51</b>	<b>36,758,224.51</b>	<b>0.5%</b>	<b>7,963,241,775.49</b>
70912	Primary Education	8,000,000,000.00	21,294,244.51	36,758,224.51	0.5%	7,963,241,775.49
<b>7092</b>	<b>Secondary Education</b>	<b>1,026,784,000.00</b>	-	-	<b>0.0%</b>	<b>1,026,784,000.00</b>
70922	Senior Secondary	1,026,784,000.00	-	-	0.0%	1,026,784,000.00
<b>7094</b>	<b>Tertiary Education</b>	<b>2,665,506,000.00</b>	-	<b>15,000,000.00</b>	<b>0.6%</b>	<b>2,650,506,000.00</b>
70941	First Stage of Tertiary Education	2,148,256,000.00	-	15,000,000.00	0.7%	2,133,256,000.00
70942	Second Stage of Tertiary Education	517,250,000.00	-	-	0.0%	517,250,000.00
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>29,725,000.00</b>	-	-	<b>0.0%</b>	<b>29,725,000.00</b>
70951	Education Not Definable by Level	29,725,000.00	-	-	0.0%	29,725,000.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>5,000,000.00</b>	-	-	<b>0.0%</b>	<b>5,000,000.00</b>
70961	Subsidiary Services to Education	5,000,000.00	-	-	0.0%	5,000,000.00
<b>7098</b>	<b>Education N. E. C</b>	<b>541,356,000.00</b>	-	<b>3,962,400.00</b>	<b>0.7%</b>	<b>537,393,600.00</b>
70981	Education N. E. C	541,356,000.00	-	3,962,400.00	0.7%	537,393,600.00
<b>710</b>	<b>Social Protection</b>	<b>82,000,000.00</b>	-	-	<b>0.0%</b>	<b>82,000,000.00</b>
<b>7104</b>	<b>Family and Children</b>	<b>82,000,000.00</b>	-	-	<b>0.0%</b>	<b>82,000,000.00</b>
71041	Family and Children	82,000,000.00	-	-	0.0%	82,000,000.00

**Table 14: Other Expenditure by Function**

## Enugu State Government Budget Performance Report 2021 Q2 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>5,600,100,000.00</i>	<i>531,086,053.59</i>	<i>1,078,882,622.52</i>	<i>19.3%</i>	<i>4,521,217,377.48</i>
701	General Public Service	5,600,100,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,217,377.48
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	5,600,100,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,217,377.48
70112	Financial and Fiscal Affairs	5,600,100,000.00	531,086,053.59	1,078,882,622.52	19.3%	4,521,217,377.48