

2022 BUDGET PERFORMANCE



Report

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

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Projects



PROF. OFILI UGWUDIOHA STREET,
INDEPENDENCE LAYOUT.



IMT BOULEVARD



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FOREWORD

This Budget Performance Report presents the implementation of the provisions of Enugu State Government for the fiscal year 2022 in the 4th quarter. The Ministry of Budget and Planning in the recent past particularly with the advent of the SFTAS (State Fiscal Transparency and Accountability) programme has consistently published the Enugu State Government budget performance report at the end of every quarter and within 4 (four) weeks of the end of the quarter. It usually presents the quarterly and year to date implementation of the annual budget of Enugu State Government for the period under review.

The consistent publication of the quarterly budget performance report is also a fulfillment of the pact between Enugu State Government led by Rt. Hon. Ifeanyi Lawrence Ugwuanyi CON and the citizens. This is aimed towards the achievement of transparency in governance as well as a robust engagement with citizens principally as regards to resource management.

This report displays: FY 2022 Q4 budget performance; 2022 Performance Year to Date; Percentage Performance Year to Date against Revised Budget; and Balance (against Revised Budget) while exhibiting the extent of execution of the people-oriented policies and programmes in the State in the face of lean resources.

I thank the staff of Enugu State Ministry of Budget and Planning, and Office of the Accountant General for piecing together the financial information presented in this report.

This report can be accessed online from the State and Ministry of Budget and Planning websites @ www.enugustate.gov.ng and www.mbp.en.gov.ng respectively.



Hon. David Okelue Ugwunta Ph.D., AIF., HCIB.
Hon. Commissioner,
Ministry of Budget and Planning
Enugu State.

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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. This fourth quarter budget performance report assess the 2022 fourth quarter and aggregate revenue and expenditure performance against the 2022 revised budget

The 2022 Approved Budget, titled “Sustained Growth and Consolidation” was designed to sustain the growth and development recorded in Year 2021 in the State given the recovery of the economy from the negative consequences of COVID-19 pandemic. The 2022 budget focus revolves around diversification of State's sources of revenue generation and provision of infrastructural facilities in healthcare, education, security, road network, environment, agriculture, water, electricity, as well as investments in youth empowerment, IT innovations, human capacity, rural development and good governance amongst others. Also within the year, the completion of all on-going projects are prioritized as this is the last twelve months' budget this administration will fully implement.

The 2022 budget objectives and targets include:

1. Growing the proportion of IGR in the 2022 total resource envelope by 35%.
2. Upholding Budget Performance at not less than 85%.
3. Maintaining a capital expenditure to recurrent expenditure ratio of 60:40.
4. 100% cash backing of all expenditure approvals.
5. Strong Procurement Process and Certification.
6. Prioritising sectoral budgetary allocation and spending, in line with international benchmarks.

The sum of N186,635,135,582.00 (One Hundred and Eighty-Six Billion, Six Hundred and Thirty-Five Million, One Hundred and Thirty-Five Thousand, Five Hundred and Eighty Two Naira) only was presented by the Governor and approved by the Enugu State House of Assembly for 2022 fiscal year.

During the 2022 fourth quarter there was an urgent need to reallocate fund from capital expenditure to recurrent expenditure to accommodate new programmes which are unforeseen and uncertain in nature. A total sum of N6,900,000,000.00 (Six Billion, Nine Hundred Million Naira) was reallocated from capital expenditure to recurrent expenditure. The sum of N78,377,449,812.00 (Seventy-Eight Billion, Three Hundred and Seventy-Seven Million, Four Hundred and Forty-Nine Thousand, Eight Hundred and Twelve Naira) only, representing 42% of the revised budget is for Recurrent Expenditure while the sum of N108,257,685,770.00 (One Hundred and Eight Billion, Two Hundred and Fifty-Seven Million, Six Hundred and Eighty-Five Thousand, Seven Hundred and Seventy Naira) only, representing 58% of the revised budget is for Capital Expenditure.

The 2022 revised budget has an opening balance of N15,000,000,000.00 (Fifteen Billion Naira), representing 12.83% of the revised Recurrent Revenue while other sources of Enugu State Government revenue makes up the revised recurrent revenue of N116,919,129,000.00 (One Hundred and Sixteen Billion, Nine Hundred and Nineteen Million, One Hundred and Twenty Nine Thousand Naira) only, composed as follows: N44,300,587,000.00 (Forty Four Billion, Three Hundred Million, Five Hundred and Eighty Seven Thousand Naira) representing 37.89%, N20,638,542,000.00 (Twenty Billion, Six Hundred and Thirty Eight Million, Five Hundred and Forty Two Thousand Naira) representing 17.65%, N34,000,000,000.00 (Thirty Four Billion Naira) representing 29.08%, and

N2,980,000,000.00 (Two Billion, Nine Hundred and Eighty Million Naira) representing 2.55% of the total revised Recurrent Revenue are expected from the Federation Account Allocation Committee (FAAC), Value added Tax (VAT), Internally Generated Revenue, and Excess Crude/Other Revenue sources, respectively.

On capital receipt, N12,557,000,000.00 (Twelve Billion, Five Hundred and Fifty Seven Million Naira) is expected from internal and external aids/grants while budget bridge financing (domestic and external borrowings) amounts to N47,246,966,582.00 (Forty Seven Billion, Two Hundred and Forty Six Million, Nine Hundred and Sixty Six Thousand, Five Hundred and Eighty Two Naira) and N9,412,040,000.00 (Nine Billion, Four Hundred and Twelve Million, Forty Thousand Naira) respectively. Expected receipts from Public Private Partnership amounts to N500,000,000.00 (Five Hundred Million Naira) while the sum of N38,541,679,188.00 (Thirty Eight Billion, Five Hundred and Forty One Million, Six Hundred and Seventy Nine Thousand, One Hundred and Eighty Eight Naira) transferred from Consolidated Revenue Fund (CRF) to the Capital Development Fund (CDF) makes up the total revised capital expenditure of N108,257,685,770.00 (One Hundred and Eight Billion, Two Hundred and Fifty-Seven Million, Six Hundred and Eighty-Five Thousand, Seven Hundred and Seventy Naira).

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

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

1.A Revenue Performance

In the 4th Quarter (October - December), 2022 the total sum of N36,326,209,410.41 (Thirty Six Billion, Three Hundred and Twenty Six Million, Two Hundred and Nine Thousand, Four Hundred and Ten Naira, Forty One Kobo) was received as inflows from Recurrent Revenue. A total of N27,825,241,130.54 (Twenty Seven Billion, Eight Hundred and Twenty Five Million, Two Hundred and Forty One Thousand, One Hundred and Thirty Naira, Fifty Four Kobo) was received as FAAC and VAT while the sum of N8,500,968,279.87 (Eight Billion, Five Hundred Million, Nine Hundred and Sixty Eight Thousand, Two Hundred and Seventy Nine Naira, Eighty Seven Kobo) was realized as independent revenue (IGR).

Table A: Breakdown of FAAC and VAT Inflows

S/N	Revenue Description	October 2022 (N)	November 2022 (N)	December 2022 (N)	Total (N)
1	Statutory	3,133,140,055.11	2,778,754,273.61	4,346,095,659.16	10,257,989,987.88
2	VAT	2,180,380,949.67	2,373,966,973.12	2,227,697,804.24	6,782,045,727.03
3	Exchange Gain Rate Difference	-	35,428,068.98	43,830,311.42	79,258,380.40
4	Non-Oil Revenue	413,718,125.99	482,671,146.99	-	896,389,272.98
5	Augmentation	-	206,859,063.00	-	206,859,063.00

S/N	Revenue Description	October 2022 (N)	November 2022 (N)	December 2022 (N)	Total (N)
6	Electronic Money Transfer Levy (EMTL) Refund from CBN	107,030,162.20		141,807,931.78	248,838,093.98
7	SURE-P Distribution	4,705,550,859.35	-	3,539,917,238.33	8,245,468,097.68
8	Ecology (2022 January - December)	-	-	-	1,108,392,507.59
	Total				27,825,241,130.54

Note: The total sum of FAAC include Augmentation, Electronic Money Transfer Levy (EMTL) Refund from CBN, SURE-P Distribution and Ecology (2022 January - December).

Under Capital Receipts, nothing was received during the quarter under review.

1.A Recurrent Expenditure Performance

The fourth quarter of 2022 witnessed an aggregate recurrent expenditure of N18,462,307,568.83 (Eighteen Billion, Four Hundred and Sixty Two Million, Three Hundred and Seven Thousand, Five Hundred and Sixty Eight Naira, Eighty Three Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of N10,181,043,786.23 (Ten Billion, One Hundred and Eighty One Million, Forty Three Thousand, Seven Hundred and Eighty Six Naira, Twenty Three Kobo).

Overhead Cost: Overhead cost amounted to the sum of N6,810,371,304.80 (Six Billion, Eight Hundred and Ten Million, Three Hundred and Seventy One Thousand, Three Hundred and Four Naira, Eighty Kobo). The Personnel Cost and Overhead Cost in this report included the payment of subventions to parastatals and government owned companies.

Other Recurrent (2203-2208): Other recurrent expenditure (General Public Service or Debt Services) stood at the sum of N1,470,892,477.80 (One Billion, Four Hundred and Seventy Million, Eight Hundred and Ninety Two Thousand, Four Hundred and Seventy Seven Naira, Eighty Kobo).

1.B Capital Expenditure Performance

During the quarter under review, the sum of N11,888,565,328.36 (Eleven Billion, Eight Hundred and Eighty Eight Million, Five Hundred and Sixty Five Thousand, Three Hundred and Twenty Eight Naira, Thirty Six Kobo) was utilized for capital projects.

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

1.C Conclusion

Enugu State Government had strived to meet its 2022 budget objectives and targets notwithstanding shortage of revenue outturn. Thus, the percentage performance year to date against 2022 revised budget indicates that recurrent revenue and capital receipts stood at 100.7% and 32.6% respectively while total revenue (including opening balance) stood at 74.0%. On the other hand, recurrent and capital expenditure performances stood at 87.4% and 31.5% respectively, while total expenditure stood at 55.0%. This report shows a fruitful efforts of the State towards improving the IGR performance during the year. The 2022 budget implementation was geared towards improving lives of citizens through provision of public infrastructure in the area of healthcare, education, security, road network, environment, agriculture, water, electricity, as well as investments in youth empowerment, IT innovations, human capacity, rural development and good governance amongst others.

Budget Reports

2.A Summary

Table 1: Budget Summary

Enugu State Government 2022 Q4 Budget Performance Report - Summary

Item	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
Opening Balance	15,000,000,000.00	15,000,000,000.00	-	12,648,913,306.00	84.3%	2,351,086,694.00
Recurrent Revenue	101,919,129,000.00	101,919,129,000.00	36,326,209,410.41	102,680,075,047.13	100.7%	- 760,946,047.13
11 - GOVERNMENT SHARE OF FAAC	67,919,129,000.00	67,919,129,000.00	27,825,241,130.54	77,564,060,442.97	114.2%	- 9,644,931,442.97
12 - INDEPENDENT REVENUE	34,000,000,000.00	34,000,000,000.00	8,500,968,279.87	25,116,014,604.16	73.9%	8,883,985,395.84
Recurrent Expenditure	71,477,449,812.00	78,377,449,812.00	18,462,307,568.83	68,535,195,448.53	87.4%	9,842,254,363.47
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	40,673,396,812.00	40,819,896,812.00	10,181,043,786.23	40,611,247,464.61	99.5%	208,649,347.39
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	30,804,053,000.00	37,557,553,000.00	8,281,263,782.60	27,923,947,983.92	74.3%	9,633,605,016.08
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	25,504,053,000.00	27,825,053,000.00	6,810,371,304.80	21,713,797,952.51	78.0%	6,111,255,047.49
OTHER RECURRENT (2203-2208)	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
Transfer to Capital Account	45,441,679,188.00	38,541,679,188.00	17,863,901,841.58	46,793,792,904.60	121.4%	- 8,252,113,716.60
Capital Receipts	69,716,006,582.00	69,716,006,582.00	-	22,717,837,227.66	32.6%	46,998,169,354.34
13 - AID AND GRANTS	12,557,000,000.00	12,557,000,000.00	-	3,331,935,000.00	26.5%	9,225,065,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	57,159,006,582.00	57,159,006,582.00	-	19,385,902,227.66	33.9%	37,773,104,354.34
23 - Capital Expenditure	115,157,685,770.00	108,257,685,770.00	11,888,565,328.36	34,116,306,452.47	31.5%	74,141,379,317.53
Total Revenue (including OB)	186,635,135,582.00	186,635,135,582.00	36,326,209,410.41	138,046,825,580.79	74.0%	48,588,310,001.21
Total Expenditure	186,635,135,582.00	186,635,135,582.00	30,350,872,897.19	102,651,501,901.00	55.0%	83,983,633,681.00

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2022 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Revenue	171,635,135,582.00	171,635,135,582.00	36,326,209,410.41	125,397,912,274.79	73.1%	46,237,223,307.21
010000000000	Administration Sector	385,688,000.00	385,688,000.00	57,452,337.28	143,405,850.55	37.2%	242,282,149.45
011100000000	Governor's Office	7,130,000.00	7,130,000.00	448,730.00	947,466.00	13.3%	6,182,534.00
011100100100	Office of the Executive Governor	7,130,000.00	7,130,000.00	448,730.00	947,466.00	13.3%	6,182,534.00
016100000000	Office of the Secretary to the State Government	92,720,000.00	92,720,000.00	46,403,553.15	97,536,227.76	105.2%	- 4,816,227.76
016100100100	Office of the Secretary to the State Government	92,720,000.00	92,720,000.00	46,403,553.15	97,536,227.76	105.2%	- 4,816,227.76
012300000000	Ministry of Information	257,203,000.00	257,203,000.00	5,166,198.32	31,428,013.26	12.2%	225,774,986.74
012300100100	Ministry of Information	400,000.00	400,000.00	24,000.00	72,000.00	18.0%	328,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	170,600,000.00	170,600,000.00	4,815,568.32	30,716,058.26	18.0%	139,883,941.74
012301300100	Government Printing and Stationery Dept. (Govt. Press)	32,000,000.00	32,000,000.00	1,500.00	22,000.00	0.1%	31,978,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	54,203,000.00	54,203,000.00	325,130.00	617,955.00	1.1%	53,585,045.00
014000000000	Auditor General	6,460,000.00	6,460,000.00	3,216,510.50	8,011,516.41	124.0%	- 1,551,516.41
014000100100	Office of the State Auditor General	4,440,000.00	4,440,000.00	2,916,510.50	3,742,015.75	84.3%	697,984.25
014000200100	Office of the Auditor General for Local Government	2,020,000.00	2,020,000.00	300,000.00	4,269,500.66	211.4%	- 2,249,500.66
014700000000	Civil Service Commission (CSC)	1,820,000.00	1,820,000.00	600,000.00	1,236,000.00	67.9%	584,000.00
014700100100	Civil Service Commission	1,820,000.00	1,820,000.00	600,000.00	1,236,000.00	67.9%	584,000.00
014900000000	Local Government Service Commission	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
014900100100	Local Government Service Commission	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
014800000000	Enugu State Independent Electoral Commission	5,300,000.00	5,300,000.00	396,845.31	1,302,477.12	24.6%	3,997,522.88
014800100100	Enugu State Independent Electoral Commission	5,300,000.00	5,300,000.00	396,845.31	1,302,477.12	24.6%	3,997,522.88
016300000000	Ministry of Inter Ministerial Affairs	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
016300100100	Ministry of Inter Ministerial Affairs	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
016600000000	Ministry of Human Capital Development and Poverty Reduction	3,055,000.00	3,055,000.00	1,220,500.00	2,944,150.00	96.4%	110,850.00
016600100100	Ministry of Human Capital Development and Poverty Reduction	3,055,000.00	3,055,000.00	1,220,500.00	2,944,150.00	96.4%	110,850.00
020000000000	Economic Sector	158,432,095,382.00	158,432,095,382.00	34,843,035,819.31	116,488,854,348.43	73.5%	41,943,241,033.57
021500000000	Ministry of Agriculture and Natural Resources	7,190,802,000.00	7,190,802,000.00	1,028,850.00	4,360,843,021.84	60.6%	2,829,958,978.16
021500100100	Ministry of Agriculture and Natural Resources	2,870,972,000.00	2,870,972,000.00	773,850.00	10,039,021.84	0.3%	2,860,932,978.16
021510200100	Enugu State Agricultural Development Programme (ENADEP)	4,317,000,000.00	4,317,000,000.00	-	4,350,000,000.00	100.8%	- 33,000,000.00
021500900100	Forestry Commission	2,830,000.00	2,830,000.00	255,000.00	804,000.00	28.4%	2,026,000.00
022000000000	Ministry of Finance and Economic Development	137,435,295,582.00	137,435,295,582.00	34,347,311,858.94	110,309,229,186.97	80.3%	27,126,066,395.03
022000100100	Ministry of Finance and Economic Development	52,408,966,582.00	52,408,966,582.00	2,366,650.00	18,382,856,614.86	35.1%	34,026,109,967.14
022000700100	Office of the State Accountant- General	67,969,129,000.00	67,969,129,000.00	27,826,819,768.98	77,569,071,568.70	114.1%	- 9,599,942,568.70
022000800100	Board of Internal Revenue	17,000,000,000.00	17,000,000,000.00	6,495,422,339.96	14,302,337,903.41	84.1%	2,697,662,096.59
022001200100	Enugu State Gaming Commission	57,200,000.00	57,200,000.00	22,703,100.00	54,963,100.00	96.1%	2,236,900.00
022200000000	Ministry of Commerce and Industry	186,100,000.00	186,100,000.00	24,293,400.00	125,131,800.00	67.2%	60,968,200.00
022200100100	Ministry of Commerce and Industry	165,000,000.00	165,000,000.00	24,293,400.00	125,131,800.00	75.8%	39,868,200.00
022201700100	Enugu State Investment Development Authority	21,100,000.00	21,100,000.00	-	-	0.0%	21,100,000.00
022800000000	Ministry of Science and Technology	850,000.00	850,000.00	-	-	0.0%	850,000.00
022800100100	Ministry of Science and Technology	850,000.00	850,000.00	-	-	0.0%	850,000.00
022900000000	Ministry of Transport	186,050,000.00	186,050,000.00	12,314,970.00	67,416,190.00	36.2%	118,633,810.00
022900100100	Ministry of Transport	170,550,000.00	170,550,000.00	9,814,670.00	57,439,010.00	33.7%	113,110,990.00
022905300200	Coal City Transport Services	15,500,000.00	15,500,000.00	2,500,300.00	9,977,180.00	64.4%	5,522,820.00

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
023400000000	Ministry of Works and Infrastructure	133,000,000.00	133,000,000.00	-	10,240,090.00	7.7%	122,759,910.00
023400100100	Ministry of Works and Infrastructure	33,000,000.00	33,000,000.00	-	10,240,090.00	31.0%	22,759,910.00
023410200100	Rural Access Mobility Project (RAMP)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
023600000000	Ministry of Culture and Tourism	13,300,000.00	13,300,000.00	7,675,000.00	10,011,000.00	75.3%	3,289,000.00
023600100100	Ministry of Culture and Tourism	1,800,000.00	1,800,000.00	-	500,000.00	27.8%	1,300,000.00
023605200100	Tourism Board	11,500,000.00	11,500,000.00	7,675,000.00	9,511,000.00	82.7%	1,989,000.00
023800000000	State Economic Planning Commission	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
023800100100	State Economic Planning Commission	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
025200000000	Ministry of Water Resources	5,157,490,000.00	5,157,490,000.00	49,602,037.37	94,410,229.15	1.8%	5,063,079,770.85
025200100100	Ministry of Water Resources	4,999,440,000.00	4,999,440,000.00	345,000.00	2,057,500.00	0.0%	4,997,382,500.00
025210200100	Enugu State Water Corporation	158,050,000.00	158,050,000.00	49,257,037.37	92,352,729.15	58.4%	65,697,270.85
025300000000	Ministry of Housing	4,247,050,000.00	4,247,050,000.00	166,584,802.00	363,808,379.67	8.6%	3,883,241,620.33
025300100100	Ministry of Housing	1,254,050,000.00	1,254,050,000.00	-	6,355,500.00	0.5%	1,247,694,500.00
025301000100	Enugu State Housing Development Corporation	2,993,000,000.00	2,993,000,000.00	166,584,802.00	357,452,879.67	11.9%	2,635,547,120.33
025400000000	Ministry of Rural Development	34,376,000.00	34,376,000.00	2,209,000.00	8,294,400.00	24.1%	26,081,600.00
025400100100	Ministry of Rural Development	1,626,000.00	1,626,000.00	2,209,000.00	2,561,400.00	157.5%	- 935,400.00
025400700100	Fire Service Department	32,750,000.00	32,750,000.00	-	5,733,000.00	17.5%	27,017,000.00
026000000000	Ministry of Lands and Urban Development	3,047,781,800.00	3,047,781,800.00	232,015,901.00	1,139,470,050.80	37.4%	1,908,311,749.20
026000100100	Ministry of Lands and Urban Development	3,047,781,800.00	3,047,781,800.00	232,015,901.00	1,139,470,050.80	37.4%	1,908,311,749.20
030000000000	Law and Justice Sector	382,978,000.00	382,978,000.00	168,576,979.03	462,620,935.55	120.8%	- 79,642,935.55
031800000000	The State Judiciary	372,873,000.00	372,873,000.00	161,684,551.75	446,381,085.91	119.7%	- 73,508,085.91
031805100100	Enugu State High Court	328,530,000.00	328,530,000.00	142,627,793.73	406,763,184.40	123.8%	- 78,233,184.40
031805100200	Enugu State Multi Door House	12,343,000.00	12,343,000.00	801,700.00	2,668,085.00	21.6%	9,674,915.00
031805200100	Customary Court of Appeal	32,000,000.00	32,000,000.00	18,255,058.02	36,949,816.51	115.5%	- 4,949,816.51
032600000000	Ministry of Justice	10,105,000.00	10,105,000.00	6,892,427.28	16,239,849.64	160.7%	- 6,134,849.64
032600100100	Ministry of Justice	9,790,000.00	9,790,000.00	6,845,427.28	15,804,499.64	161.4%	- 6,014,499.64
032600700100	Citizens' Rights and Mediation Centre	315,000.00	315,000.00	47,000.00	435,350.00	138.2%	- 120,350.00
040000000000	Regional	304,400,000.00	304,400,000.00	9,150,105.00	54,746,239.00	18.0%	249,653,761.00
046500000000	Ministry of Capital Territory Development	304,400,000.00	304,400,000.00	9,150,105.00	54,746,239.00	18.0%	249,653,761.00
046500100100	Enugu Capital Territory Development Authority	304,400,000.00	304,400,000.00	9,150,105.00	54,746,239.00	18.0%	249,653,761.00
050000000000	Social Sector	12,129,974,200.00	12,129,974,200.00	1,247,984,169.79	8,248,284,901.26	68.0%	3,881,689,298.74
051300000000	Ministry of Youth and Sport	450,250,000.00	450,250,000.00	625,200.00	3,077,000.00	0.7%	447,173,000.00
051300100100	Ministry of Youth and Sport	10,250,000.00	10,250,000.00	625,200.00	3,077,000.00	30.0%	7,173,000.00
051300200100	Rangers Management Corporation	440,000,000.00	440,000,000.00	-	-	0.0%	440,000,000.00
051400000000	Ministry of Gender Affairs and Social Development	5,950,000.00	5,950,000.00	1,685,400.00	5,910,070.00	99.3%	39,930.00
051400100100	Ministry of Gender Affairs and Social Development	5,950,000.00	5,950,000.00	1,685,400.00	5,910,070.00	99.3%	39,930.00
051700000000	Ministry of Education	8,734,349,200.00	8,734,349,200.00	825,685,247.90	6,993,647,075.66	80.1%	1,740,702,124.34
051700100100	Ministry of Education	71,200,000.00	71,200,000.00	17,940,500.00	71,833,400.00	100.9%	- 633,400.00
051700300100	Enugu State Universal Basic Education Board	3,008,000,000.00	3,008,000,000.00	-	4,940,000.00	0.2%	3,003,060,000.00
051700800100	Enugu State Library Board	1,245,000.00	1,245,000.00	60,000.00	220,870.00	17.7%	1,024,130.00
051700900100	Examinations Development Centre	619,436,200.00	619,436,200.00	44,567,270.83	592,176,629.66	95.6%	27,259,570.34
051701000100	Agency for Mass Literacy	450,000.00	450,000.00	-	55,000.00	12.2%	395,000.00
051701800100	Enugu State Polytechnic Iwollo	69,958,000.00	69,958,000.00	6,103,037.81	15,138,967.81	21.6%	54,819,032.19
051701900100	Enugu State College of Education (Technical)	144,400,000.00	144,400,000.00	6,693,250.00	116,538,033.69	80.7%	27,861,966.31
051702600200	Enugu State University of Science and Technology (ESUT)	2,780,800,000.00	2,780,800,000.00	516,135,700.48	3,930,261,752.67	141.3%	- 1,149,461,752.67
051703100100	Institute of Management and Technology (IMT)	1,565,720,000.00	1,565,720,000.00	220,171,088.78	2,189,736,721.83	139.9%	- 624,016,721.83
051705100100	Post-Primary Schools Management Board (PPSMB)	413,500,000.00	413,500,000.00	2,469,100.00	26,967,100.00	6.5%	386,532,900.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	59,640,000.00	59,640,000.00	11,545,300.00	45,778,600.00	76.8%	13,861,400.00
052100000000	Ministry of Health	2,550,235,000.00	2,550,235,000.00	344,060,795.22	983,736,640.20	38.6%	1,566,498,359.80
052100100100	Ministry of Health	1,462,500,000.00	1,462,500,000.00	20,820,125.00	75,626,315.00	5.2%	1,386,873,685.00
052102600100	ESUT Teaching Hospital Park Lane, Enugu	954,400,000.00	954,400,000.00	312,456,680.22	835,523,185.20	87.5%	118,876,814.80
052102600200	ESUT College of Medicine (Teaching Hospital)	31,085,000.00	31,085,000.00	120,000.00	40,986,000.00	131.9%	- 9,901,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	27,000,000.00	27,000,000.00	3,027,810.00	23,964,960.00	88.8%	3,035,040.00
052110300100	Enugu State College of Health Technology, Oji River	44,000,000.00	44,000,000.00	3,987,030.00	3,987,030.00	9.1%	40,012,970.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	31,250,000.00	31,250,000.00	3,649,150.00	3,649,150.00	11.7%	27,600,850.00

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
05350000000	Ministry of Environment and Mineral Resources	282,890,000.00	282,890,000.00	69,484,526.67	242,384,115.40	85.7%	40,505,884.60
053500100100	Ministry of Environment and Mineral Resources	96,290,000.00	96,290,000.00	29,782,500.00	88,515,650.00	91.9%	7,774,350.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	174,600,000.00	174,600,000.00	36,663,600.00	136,952,700.01	78.4%	37,647,299.99
053505400100	Enugu State Structures for Signage and Advertisement Agency	12,000,000.00	12,000,000.00	3,038,426.67	16,915,765.39	141.0%	- 4,915,765.39
05510000000	Ministry of Local Government	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
055100100100	Ministry of Local Government	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
05620000000	Ministry of Chieftaincy Matters	104,800,000.00	104,800,000.00	6,453,000.00	19,530,000.00	18.6%	85,270,000.00
056200100100	Ministry of Chieftaincy Matters	104,800,000.00	104,800,000.00	6,453,000.00	19,530,000.00	18.6%	85,270,000.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2022 Q4 - Total Revenue by Economic Classification

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
1	REVENUE	171,635,135,582.00	171,635,135,582.00	36,326,209,410.41	125,397,912,274.79	73.1%	46,237,223,307.21
11	GOVERNMENT SHARE OF FAAC	67,919,129,000.00	67,919,129,000.00	27,825,241,130.54	77,564,060,442.97	114.2%	- 9,644,931,442.97
1101	GOVERNMENT SHARE OF FAAC	67,919,129,000.00	67,919,129,000.00	27,825,241,130.54	77,564,060,442.97	114.2%	- 9,644,931,442.97
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	44,300,587,000.00	44,300,587,000.00	20,067,547,750.13	49,046,840,311.32	110.7%	- 4,746,253,311.32
11010101	STATUTORY ALLOCATION	44,300,587,000.00	44,300,587,000.00	20,067,547,750.13	49,046,840,311.32	110.7%	- 4,746,253,311.32
110102	STATE GOVERNMENT SHARE OF VAT	20,638,542,000.00	20,638,542,000.00	6,782,045,727.03	25,847,563,106.03	125.2%	- 5,209,021,106.03
11010201	SHARE OF VAT	20,638,542,000.00	20,638,542,000.00	6,782,045,727.03	25,847,563,106.03	125.2%	- 5,209,021,106.03
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,980,000,000.00	2,980,000,000.00	975,647,653.38	2,669,657,025.62	89.6%	310,342,974.38
11010301	EXCESS CRUDE	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
11010313	Exchange Rate Difference	1,400,000,000.00	1,400,000,000.00	79,258,380.40	143,420,276.19	10.2%	1,256,579,723.81
11010315	Non Oil Revenue	300,000,000.00	300,000,000.00	896,389,272.98	2,413,355,734.96	804.5%	- 2,113,355,734.96
11010318	Excess Bank Charges Recovered	30,000,000.00	30,000,000.00	-	112,881,014.47	376.3%	- 82,881,014.47
11010319	Forex Equalization	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
11010320	MISCELLANEOUS FAAC	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12	INDEPENDENT REVENUE	34,000,000,000.00	34,000,000,000.00	8,500,968,279.87	25,116,014,604.16	73.9%	8,883,985,395.84
1201	TAX REVENUE	12,963,013,000.00	12,963,013,000.00	3,732,238,139.00	10,526,645,682.54	81.2%	2,436,367,317.46
120101	PERSONAL TAXES	10,325,000,000.00	10,325,000,000.00	3,021,843,195.44	8,803,727,864.50	85.3%	1,521,272,135.50
12010101	Capital Gains Tax	60,000,000.00	60,000,000.00	5,450,627.62	23,633,138.11	39.4%	36,366,861.89
12010102	Direct Assessment Tax (Current)	217,000,000.00	217,000,000.00	20,186,824.75	128,029,710.91	59.0%	88,970,289.09
12010103	Direct Assessment Tax (Arrears/Late)	60,000,000.00	60,000,000.00	19,741,062.76	51,959,038.33	86.6%	8,040,961.67
12010104	Pay As You Earn (PAYE) - Federal	4,010,000,000.00	4,010,000,000.00	431,234,874.87	1,592,987,471.83	39.7%	2,417,012,528.17
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	700,000,000.00	700,000,000.00	35,570,118.48	57,565,641.38	8.2%	642,434,358.62
12010106	Pay As You Earn (PAYE) - Local Government	268,000,000.00	268,000,000.00	25,044,670.10	51,537,932.27	19.2%	216,462,067.73
12010107	Pay As You Earn (PAYE) - Companies	3,930,000,000.00	3,930,000,000.00	2,473,273,964.08	6,866,483,601.54	174.7%	- 2,936,483,601.54
12010108	Pay as You Earn (PAYE) - (Arrears)	800,000,000.00	800,000,000.00	11,341,052.78	29,346,455.13	3.7%	770,653,544.87
12010109	Penalties Tax	280,000,000.00	280,000,000.00	-	2,184,875.00	0.8%	277,815,125.00
120103	OTHER TAXES	2,638,013,000.00	2,638,013,000.00	710,394,943.56	1,722,917,818.04	65.3%	915,095,181.96
12010301	Pools Betting Tax (Current)	2,500,000.00	2,500,000.00	2,001,000.00	2,001,000.00	80.0%	499,000.00
12010303	5% Withholding Tax on Payment to Contractors	376,000,000.00	376,000,000.00	239,307,151.08	578,492,306.14	153.9%	- 202,492,306.14
12010304	10% Withholding Tax on Dividends	302,000,000.00	302,000,000.00	27,589,528.70	190,734,282.70	63.2%	111,265,717.30
12010305	10% Withholding Tax on Bank Interest	700,000,000.00	700,000,000.00	376,400,499.75	683,131,886.13	97.6%	16,868,113.87
12010306	10% Withholding Tax on Rent	41,000,000.00	41,000,000.00	1,571,070.06	5,558,968.16	13.6%	35,441,031.84
12010307	10% Withholding Tax on Royalty	3,000,000.00	3,000,000.00	129,538.87	927,462.86	30.9%	2,072,537.14
12010308	10% Withholding Tax on Director's Fees	3,000,000.00	3,000,000.00	6,408,429.68	9,400,930.04	313.4%	- 6,400,930.04
12010309	Tax Collection Agent Debit/Rural Tax	20,000.00	20,000.00	-	-	0.0%	20,000.00
12010310	Education Development Levy	493,000.00	493,000.00	314,600.00	551,200.00	111.8%	- 58,200.00
12010312	Enugu State Property and Land Use Tax	350,000,000.00	350,000,000.00	21,185,000.00	183,562,728.31	52.4%	166,437,271.69
12010314	Mortuary Levy	300,000.00	300,000.00	127,947.08	2,027,432.08	675.8%	- 1,727,432.08
12010315	Infrastructural Development Levy	832,600,000.00	832,600,000.00	28,360,178.34	53,031,621.62	6.4%	779,568,378.38
12010316	10% Withholding Tax on Consultancy	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12010317	Sports Betting Proprietors Lucky Tax	12,100,000.00	12,100,000.00	6,000,000.00	11,666,000.00	96.4%	434,000.00
12010318	Loto Proprietors Weekly Tax	5,000,000.00	5,000,000.00	1,000,000.00	1,832,000.00	36.6%	3,168,000.00

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
1202	NON-TAX REVENUE	21,036,987,000.00	21,036,987,000.00	4,768,730,140.87	14,589,368,921.62	69.4%	6,447,618,078.38
120201	LICENCES - GENERAL	384,370,000.00	384,370,000.00	25,033,417.04	198,023,367.28	51.5%	186,346,632.72
12020120	FISHING PERMITS	5,000.00	5,000.00	-	5,000.00	100.0%	-
12020122	HUNTING PERMITS	50,000.00	50,000.00	5,000.00	5,000.00	10.0%	45,000.00
12020132	MOTOR VEHICLE LICENSES	240,000,000.00	240,000,000.00	1,215,250.00	105,056,934.88	43.8%	134,943,065.12
12020133	DRIVERS' LICENSES	94,000,000.00	94,000,000.00	9,606,067.04	44,034,572.40	46.8%	49,965,427.60
12020138	Forestry Licences	1,230,000.00	1,230,000.00	230,000.00	616,000.00	50.1%	614,000.00
12020145	Pools Agents Licenses (Current)	600,000.00	600,000.00	-	568,000.00	94.7%	32,000.00
12020150	Pools Proprietor Licenses	1,000,000.00	1,000,000.00	-	1,072,000.00	107.2%	-
12020180	Tricycle Licenses	10,000,000.00	10,000,000.00	-	8,902,010.00	89.0%	1,097,990.00
12020181	License for Water Producing Companies	1,000,000.00	1,000,000.00	105,000.00	525,000.00	52.5%	475,000.00
12020184	Butchers Licences	5,000.00	5,000.00	-	6,250.00	125.0%	-
12020189	Renewal of License for Water Producing Companies	3,200,000.00	3,200,000.00	240,000.00	1,332,500.00	41.6%	1,867,500.00
12020190	Renewal of License for Commercial/Private Water Borehole	1,550,000.00	1,550,000.00	-	54,000.00	3.5%	1,496,000.00
12020191	Loto Proprietors License	3,000,000.00	3,000,000.00	500,000.00	2,990,000.00	99.7%	10,000.00
12020192	Loto Ageat License	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.0%	-
12020193	Sport Betting Propriector s License	20,000,000.00	20,000,000.00	3,630,000.00	21,164,000.00	105.8%	-
12020194	Sport Betting Agent License	6,500,000.00	6,500,000.00	7,502,100.00	9,692,100.00	149.1%	-
12020195	Permit Licences and Concession	230,000.00	230,000.00	-	-	0.0%	230,000.00
120204	FEES - GENERAL	10,754,803,000.00	10,754,803,000.00	1,842,652,934.38	9,523,929,932.87	88.6%	1,230,873,067.13
12020401	COURT FEES	103,000,000.00	103,000,000.00	37,940,890.58	105,753,979.74	102.7%	-
12020412	RESEARCH TESTING FEES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020417	CONTRACTOR REGISTRATION FEES	9,110,000.00	9,110,000.00	207,100.00	4,506,850.00	49.5%	4,603,150.00
12020424	ACCREDITATION FEES	1,200,000.00	1,200,000.00	-	1,204,090.00	100.3%	-
12020426	COURT SUMMONS FEES	100,000.00	100,000.00	-	17,720.00	17.7%	82,280.00
12020427	TENDER FEES	20,880,000.00	20,880,000.00	1,106,340.00	7,503,440.00	35.9%	13,376,560.00
12020428	FIRE SAFETY CERTIFICATE FEES	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	6,500,000.00	6,500,000.00	1,118,000.00	1,570,000.00	24.2%	4,930,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	14,000,000.00	14,000,000.00	3,038,426.67	17,565,765.39	125.5%	-
12020437	DEEDS REGISTRATION FEES	233,681,800.00	233,681,800.00	66,872,043.52	220,701,590.66	94.4%	12,980,209.34
12020438	SURVEY/ PLANNING/ BUILDING FEES	521,900,000.00	521,900,000.00	7,680,000.00	209,164,728.10	40.1%	312,735,271.90
12020441	LABORATORY FEES	96,202,000.00	96,202,000.00	419,100.00	87,354,540.10	90.8%	8,847,459.90
12020442	ASSOCIATION FEES	1,631,000.00	1,631,000.00	2,211,000.00	2,563,400.00	157.2%	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	1,250,000.00	1,250,000.00	538,050.00	1,193,079.84	95.4%	56,920.16
12020447	LAND USE FEES	50,000,000.00	50,000,000.00	13,482,801.14	46,790,579.04	93.6%	3,209,420.96
12020448	DEVELOPMENT LEVIES	1,500,000,000.00	1,500,000,000.00	17,750,014.40	44,566,924.34	3.0%	1,455,433,075.66
12020449	BUSINESS/TRADE OPERATING FEES	129,900,000.00	129,900,000.00	17,140,200.00	121,631,600.00	93.6%	8,268,400.00
12020450	INSPECTION FEES	170,550,000.00	170,550,000.00	10,233,700.00	27,282,043.32	16.0%	143,267,956.68
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	4,000,000.00	4,000,000.00	3,158,900.00	3,757,900.00	93.9%	242,100.00
12020453	APPLICATIONS FEES	48,300,000.00	48,300,000.00	13,534,526.20	20,344,658.20	42.1%	27,955,341.80
12020454	PARKING FEES	4,000,000.00	4,000,000.00	1,545,105.00	3,516,039.00	87.9%	483,961.00
12020455	Registration of Motor Vehicles Fees	92,000,000.00	92,000,000.00	22,082,998.91	111,808,173.91	121.5%	-
12020456	Road Traffic Exam Fees	225,000,000.00	225,000,000.00	280,658,467.20	420,670,842.20	187.0%	-
12020464	Fees for Registration of Non Formal Learning Center	100,000.00	100,000.00	-	45,000.00	45.0%	55,000.00
12020465	Renewal of Non Formal Learning Center	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020468	Legacy Estate Development Fee	4,990,000.00	4,990,000.00	4,461,425.00	8,720,971.44	174.8%	-
12020470	Survey Fee	70,400,000.00	70,400,000.00	2,212,050.00	9,700,800.00	13.8%	60,699,200.00
12020471	Computerization Fee	9,900,000.00	9,900,000.00	4,530,075.00	4,701,075.00	47.5%	5,198,925.00
12020473	Registration of Vocational Centre	150,000.00	150,000.00	-	150,000.00	100.0%	-
12020474	Renewal of Registration Fee of Vocation Center	200,000.00	200,000.00	129,000.00	129,000.00	64.5%	71,000.00
12020475	Registration of Private School	12,000,000.00	12,000,000.00	5,560,000.00	12,162,200.00	101.4%	-
12020476	Renewal of Registration of Private School	35,000,000.00	35,000,000.00	6,360,000.00	34,208,200.00	97.7%	791,800.00
12020477	Application Form Fees from Private School	11,100,000.00	11,100,000.00	5,351,500.00	10,461,500.00	94.2%	638,500.00
12020483	Registration of Youth Clubs and Orgnisations	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020484	Renewal of Youth Clubs and Organisations	50,000.00	50,000.00	200.00	44,200.00	88.4%	5,800.00
12020487	Registration Fees of Hospital	67,000,000.00	67,000,000.00	10,259,000.00	63,878,465.00	95.3%	3,121,535.00

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
12020491	Tuition Fees	2,333,610,000.00	2,333,610,000.00	547,279,105.00	2,619,412,620.30	112.2%	- 285,802,620.30
12020492	Examination Fees	312,692,000.00	312,692,000.00	9,366,360.00	73,613,686.41	23.5%	239,078,313.59
12020493	Immunization Fees	200,000.00	200,000.00	153,500.00	153,500.00	76.8%	46,500.00
12020494	Pre-qualification/Processing Fees	4,850,000.00	4,850,000.00	425,000.00	1,259,900.00	26.0%	3,590,100.00
12020495	Certificate of Recognition Fees	3,000,000.00	3,000,000.00	820,000.00	2,372,000.00	79.1%	628,000.00
12020496	Clearance Fees for Ofala Festivals	500,000.00	500,000.00	300,000.00	400,000.00	80.0%	100,000.00
12020497	Medical Ward Fees	28,000,000.00	28,000,000.00	27,697,060.00	27,697,060.00	98.9%	302,940.00
12020498	Right of Way Permit Fees/Cutting of Road	20,000,000.00	20,000,000.00	-	6,487,590.00	32.4%	13,512,410.00
12020499	Other Fees	4,603,856,200.00	4,603,856,200.00	717,030,995.76	5,188,864,220.88	112.7%	- 585,008,020.88
120205	FINES - GENERAL	91,610,000.00	91,610,000.00	5,774,400.00	39,807,360.00	43.5%	51,802,640.00
12020501	Penalty for Offences - General	38,530,000.00	38,530,000.00	244,400.00	15,366,550.00	39.9%	23,163,450.00
12020502	Court Fines	7,500,000.00	7,500,000.00	1,197,500.00	6,134,010.00	81.8%	1,365,990.00
12020503	Travelers Manifest Offence Fines	6,000,000.00	6,000,000.00	-	600,000.00	10.0%	5,400,000.00
12020504	Traffic Offences Fines	20,000,000.00	20,000,000.00	4,123,500.00	10,956,400.00	54.8%	9,043,600.00
12020505	Sewerage Control Fines	500,000.00	500,000.00	-	189,200.00	37.8%	310,800.00
12020506	Conservation Offences Fines	80,000.00	80,000.00	64,000.00	64,000.00	80.0%	16,000.00
12020509	Sanitation Offences Fines	100,000.00	100,000.00	-	29,200.00	29.2%	70,800.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020520	Contravention Fines	4,900,000.00	4,900,000.00	-	-	0.0%	4,900,000.00
12020531	Forest Offences Fines	500,000.00	500,000.00	20,000.00	183,000.00	36.6%	317,000.00
12020546	Fines from Non Compliance on Plan Approval	2,500,000.00	2,500,000.00	125,000.00	6,285,000.00	251.4%	- 3,785,000.00
12020547	Fines from Unauthorized Installation	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
120206	SALES - GENERAL	3,514,083,000.00	3,514,083,000.00	142,233,871.14	548,507,989.57	15.6%	2,965,575,010.43
12020601	Sales of Journal & Publications	105,043,000.00	105,043,000.00	25,586,250.00	95,935,552.20	91.3%	9,107,447.80
12020603	Sales of Special Cards	1,200,000.00	1,200,000.00	122,000.00	724,300.00	60.4%	475,700.00
12020604	SALES OF ID CARDS	82,665,000.00	82,665,000.00	2,000,400.00	79,154,875.41	95.8%	3,510,124.59
12020609	SALES OF IMPROVED SEEDS/CHEMICAL	2,900,000.00	2,900,000.00	22,400.00	1,748,400.00	60.3%	1,151,600.00
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	10,000,000.00	10,000,000.00	772,300.00	7,654,896.00	76.5%	2,345,104.00
12020615	SALES OF GOVT. BUILDINGS	1,387,800,000.00	1,387,800,000.00	62,024,505.00	94,844,755.00	6.8%	1,292,955,245.00
12020616	Sale of Old Newspapers	40,000,000.00	40,000,000.00	192,880.00	192,880.00	0.5%	39,807,120.00
12020619	Sale of Photographs	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020623	Sale of form for Housing Loan to Civil Servants	263,465,000.00	263,465,000.00	7,032,100.00	39,144,900.00	14.9%	224,320,100.00
12020629	Sales of Scraps and Others	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020654	Sale of Application Forms for Casino Licences	3,500,000.00	3,500,000.00	-	25,500.00	0.7%	3,474,500.00
12020662	Sales of Enugu State Law Books	1,600,000.00	1,600,000.00	480,000.00	1,640,500.00	102.5%	- 40,500.00
12020683	Sale of Motor Tickets	11,000,000.00	11,000,000.00	600,300.00	5,220,300.00	47.5%	5,779,700.00
12020688	Sale of Livestock Products	10,000.00	10,000.00	-	10,000.00	100.0%	-
12020690	Sale of Planting Materials (Food Crop)	1,600,000.00	1,600,000.00	7,400.00	1,083,242.00	67.7%	516,758.00
12020694	Sale of Motor Plates	241,000,000.00	241,000,000.00	2,106,250.00	137,013,880.00	56.9%	103,986,120.00
12020699	Others Sales	1,362,150,000.00	1,362,150,000.00	41,287,086.14	84,114,008.96	6.2%	1,278,035,991.04
120207	EARNINGS -GENERAL	616,265,000.00	616,265,000.00	29,552,237.50	311,430,367.30	50.5%	304,834,632.70
12020701	Earnings from Consultancy Services	1,550,000.00	1,550,000.00	1,500,000.00	1,500,000.00	96.8%	50,000.00
12020703	Earnings from Hire of Plants and Equipment	51,230,000.00	51,230,000.00	440,010.00	40,619,225.08	79.3%	10,610,774.92
12020704	Earnings from the Use of Govt. Vehicle	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020705	Earnings from the Use of Govt. Halls	1,650,000.00	1,650,000.00	15,000.00	215,540.00	13.1%	1,434,460.00
12020707	Earnings from Government House Clinic	46,300,000.00	46,300,000.00	9,769,215.00	28,346,240.00	61.2%	17,953,760.00
12020711	Earnings from Commercial Activities	366,005,000.00	366,005,000.00	422,900.00	179,663,483.22	49.1%	186,341,516.78
12020715	Hire of Public Address System	350,000.00	350,000.00	-	-	0.0%	350,000.00
12020778	Earnings from Hall Hire	388,000.00	388,000.00	-	-	0.0%	388,000.00
12020788	Earnings from Cards and Lucky Games (Lottery)	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020790	Earnings from State Cultural Troupes	1,500,000.00	1,500,000.00	-	500,000.00	33.3%	1,000,000.00
12020791	Earnings from Polo Park	1,500,000.00	1,500,000.00	500,000.00	1,216,000.00	81.1%	284,000.00
12020799	Other Earnings	144,892,000.00	144,892,000.00	16,905,112.50	59,369,879.00	41.0%	85,522,121.00

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	141,506,000.00	141,506,000.00	44,495,773.03	107,074,469.98	75.7%	34,431,530.02
12020801	Rent on Govt. Quarters	950,000.00	950,000.00	300,000.00	370,400.00	39.0%	579,600.00
12020803	Rent on Govt. Buildings	140,486,000.00	140,486,000.00	44,170,773.03	106,679,069.98	75.9%	33,806,930.02
12020822	Rent on Canteens	70,000.00	70,000.00	25,000.00	25,000.00	35.7%	45,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,315,553,000.00	1,315,553,000.00	193,345,070.74	831,745,113.81	63.2%	483,807,886.19
12020903	Rents & Premium on the Allocation of Land	807,000,000.00	807,000,000.00	99,417,356.74	521,700,109.69	64.6%	285,299,890.31
12020907	Current (Ground Rent)	498,353,000.00	498,353,000.00	93,761,080.00	300,486,574.58	60.3%	197,866,425.42
12020908	Arrears (Ground Rent)	10,000,000.00	10,000,000.00	-	9,373,155.54	93.7%	626,844.46
12020909	Penalties (Ground Rent)	200,000.00	200,000.00	166,634.00	185,274.00	92.6%	14,726.00
120210	REPAYMENTS - GENERAL	4,032,287,000.00	4,032,287,000.00	2,483,661,013.12	3,023,436,409.60	75.0%	1,008,850,590.40
12021005	Other Refunds	100,000.00	100,000.00	-	-	0.0%	100,000.00
12021014	Recovery from back duty assessment	4,032,187,000.00	4,032,187,000.00	2,483,661,013.12	3,023,436,409.60	75.0%	1,008,750,590.40
120211	INVESTMENT INCOME	136,510,000.00	136,510,000.00	402,785.48	402,785.48	0.3%	136,107,214.52
12021101	Operating Surplus	60,000.00	60,000.00	-	-	0.0%	60,000.00
12021102	Dividend Received	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
12021103	Other Investment Income	1,450,000.00	1,450,000.00	402,785.48	402,785.48	27.8%	1,047,214.52
120212	INTEREST EARNED	50,000,000.00	50,000,000.00	1,578,638.44	5,011,125.73	10.0%	44,988,874.27
12021201	Interest on Bank Deposit	50,000,000.00	50,000,000.00	1,578,638.44	5,011,125.73	10.0%	44,988,874.27
13	AID AND GRANTS	12,557,000,000.00	12,557,000,000.00	-	3,331,935,000.00	26.5%	9,225,065,000.00
1302	GRANTS	12,557,000,000.00	12,557,000,000.00	-	3,331,935,000.00	26.5%	9,225,065,000.00
130201	DOMESTIC GRANTS	9,700,000,000.00	9,700,000,000.00	-	3,331,935,000.00	34.3%	6,368,065,000.00
13020101	CURRENT DOMESTIC GRANTS	9,700,000,000.00	9,700,000,000.00	-	3,331,935,000.00	34.3%	6,368,065,000.00
130202	FOREIGN GRANTS	2,857,000,000.00	2,857,000,000.00	-	-	0.0%	2,857,000,000.00
13020201	CURRENT FOREIGN GRANTS	2,857,000,000.00	2,857,000,000.00	-	-	0.0%	2,857,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	57,159,006,582.00	57,159,006,582.00	-	19,385,902,227.66	33.9%	37,773,104,354.34
1402	OTHER CAPITAL RECEIPTS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
140201	OTHER CAPITAL RECEIPTS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	56,659,006,582.00	56,659,006,582.00	-	19,385,902,227.66	34.2%	37,273,104,354.34
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	47,246,966,582.00	47,246,966,582.00	-	15,035,902,227.66	31.8%	32,211,064,354.34
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	42,302,966,582.00	42,302,966,582.00	-	15,035,902,227.66	35.5%	27,267,064,354.34
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	4,944,000,000.00	4,944,000,000.00	-	-	0.0%	4,944,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	9,412,040,000.00	9,412,040,000.00	-	4,350,000,000.00	46.2%	5,062,040,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	9,412,040,000.00	9,412,040,000.00	-	4,350,000,000.00	46.2%	5,062,040,000.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2022 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Expenditure	186,635,135,582.00	186,635,135,582.00	30,350,872,897.19	102,651,501,901.00	55.0%	83,983,633,681.00
010000000000	Administration Sector	38,336,573,291.00	41,608,823,291.00	9,554,772,663.40	29,103,748,552.78	69.9%	12,505,074,738.22
011100000000	Governor's Office	17,716,628,588.00	18,731,128,588.00	4,428,518,448.23	13,169,137,472.90	70.3%	5,561,991,115.10
011100100100	Office of the Executive Governor	16,906,688,400.00	17,921,188,400.00	4,333,464,371.52	12,770,546,306.50	71.3%	5,150,642,093.50
011100100200	Office of the Deputy Governor	381,647,068.00	381,647,068.00	69,828,200.15	318,405,836.54	83.4%	63,241,231.46
011100300100	Boundary Adjustment Commission	9,900,000.00	9,900,000.00	-	-	0.0%	9,900,000.00
011100800100	Enugu State Emergency Management Agency	136,552,800.00	136,552,800.00	19,022,419.00	35,301,579.55	25.9%	101,251,220.45
011100900100	Council for Privatization and Commercialization	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	47,820,320.00	47,820,320.00	-	1,505,000.00	3.1%	46,315,320.00
011101800100	Enugu State Social Investment Agency	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	76,450,000.00	76,450,000.00	4,490,832.56	28,374,347.81	37.1%	48,075,652.19
011110100100	Project Development and Implementation Dept.	88,550,000.00	88,550,000.00	912,625.00	10,479,402.50	11.8%	78,070,597.50
011118400100	Volunteer Service Agency	3,000,000.00	3,000,000.00	800,000.00	4,525,000.00	150.8%	-
011105200100	Performance Improvement Bureau (PIB)/SERVICOM	22,860,000.00	22,860,000.00	-	-	0.0%	22,860,000.00
011105200200	State Focal Office World Bank Development Partner	12,060,000.00	12,060,000.00	-	-	0.0%	12,060,000.00
016100000000	Office of the Secretary to the State Government	2,765,887,445.00	4,346,387,445.00	600,021,683.29	3,097,076,266.49	71.3%	1,249,311,178.51
016100100100	Office of the Secretary to the State Government	2,546,332,620.00	2,897,332,620.00	556,256,497.32	2,528,410,528.67	87.3%	368,922,091.33
016100200100	Economic Affairs and Parastatals	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016101600100	Enugu State Economic Development Department	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016102100100	Enugu State Liaison Office, Lagos	44,821,925.00	44,821,925.00	17,006,543.35	55,134,208.68	123.0%	-
016102100200	Enugu State Liaison Office, Abuja	80,482,900.00	99,982,900.00	26,758,642.62	90,608,914.14	90.6%	9,373,985.86
016103700100	Muslim Pilgrims Board	27,600,000.00	77,600,000.00	-	-	0.0%	77,600,000.00
016103800100	Christian Pilgrims Board	59,650,000.00	1,219,650,000.00	-	422,922,615.00	34.7%	796,727,385.00
011200000000	Enugu State House of Assembly (The Legislature)	4,926,167,432.00	4,963,817,432.00	505,699,278.18	1,523,509,089.35	30.7%	3,440,308,342.65
011200300100	Enugu State House of Assembly (The Legislature)	4,789,567,432.00	4,827,217,432.00	505,699,278.18	1,523,509,089.35	31.6%	3,303,708,342.65
011200400100	Enugu State House of Assembly Service Commission	136,600,000.00	136,600,000.00	-	-	0.0%	136,600,000.00
012300000000	Ministry of Information	1,728,063,583.00	1,768,063,583.00	301,505,580.88	553,244,298.96	31.3%	1,214,819,284.04
012300100100	Ministry of Information	506,419,071.00	546,419,071.00	28,791,464.35	116,250,723.58	21.3%	430,168,347.42
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	266,308,270.00	266,308,270.00	65,239,060.44	183,610,669.41	68.9%	82,697,600.59
012301300100	Government Printing and Stationery Dept. (Govt. Press)	822,771,642.00	822,771,642.00	196,942,207.46	217,816,350.69	26.5%	604,955,291.31
012305500100	Enugu State Printing and Publishing Company (Daily Star)	132,564,600.00	132,564,600.00	10,532,848.63	35,566,555.28	26.8%	96,998,044.72
012500000000	Office of the Head of State Civil Service	10,056,658,640.00	10,204,158,640.00	3,166,284,786.97	9,709,440,589.79	95.2%	494,718,050.21
012500100100	Office of the Head of State Civil Service	10,047,128,640.00	10,193,628,640.00	3,165,784,196.47	9,707,927,340.53	95.2%	485,701,299.47
012500500100	Establishment, Pension and Training	5,150,000.00	6,150,000.00	500,590.50	1,513,249.26	24.6%	4,636,750.74
012500500200	Public Service Department	4,380,000.00	4,380,000.00	-	-	0.0%	4,380,000.00
014000000000	Auditor General	299,293,581.00	299,293,581.00	28,187,626.24	100,127,287.91	33.5%	199,166,293.09
014000100100	Office of the State Auditor General	218,484,520.00	218,484,520.00	14,648,294.42	67,377,577.48	30.8%	151,106,942.52
014000200100	Office of the Auditor General for Local Government	80,809,061.00	80,809,061.00	13,539,331.82	32,749,710.43	40.5%	48,059,350.57
014700000000	Civil Service Commission (CSC)	181,808,000.00	210,808,000.00	36,359,239.71	101,716,118.16	48.3%	109,091,881.84
014700100100	Civil Service Commission	181,808,000.00	210,808,000.00	36,359,239.71	101,716,118.16	48.3%	109,091,881.84
014900000000	Local Government Service Commission	32,854,425.00	32,854,425.00	5,385,607.72	21,333,800.34	64.9%	11,520,624.66
014900100100	Local Government Service Commission	32,854,425.00	32,854,425.00	5,385,607.72	21,333,800.34	64.9%	11,520,624.66
014800000000	Enugu State Independent Electoral Commission	201,824,325.00	201,824,325.00	51,533,312.02	287,715,381.83	142.6%	-

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
014800100100	Enugu State Independent Electoral Commission	201,824,325.00	201,824,325.00	51,533,312.02	287,715,381.83	142.6%	- 85,891,056.83
016300000000	Ministry of Inter Ministerial Affairs	207,851,000.00	639,851,000.00	404,365,525.12	476,920,400.90	74.5%	162,930,599.10
016300100100	Ministry of Inter Ministerial Affairs	207,851,000.00	639,851,000.00	404,365,525.12	476,920,400.90	74.5%	162,930,599.10
016600000000	Ministry of Human Capital Development and Poverty Reduction	169,786,552.00	160,886,552.00	21,109,922.00	43,179,905.04	26.8%	117,706,646.96
016600100100	Ministry of Human Capital Development and Poverty Reduction	169,786,552.00	160,886,552.00	21,109,922.00	43,179,905.04	26.8%	117,706,646.96
016700000000	Ministry of Special Duties & Intergovernmental Affairs	49,749,720.00	49,749,720.00	5,801,653.04	20,347,941.11	40.9%	29,401,778.89
016700100100	Ministry of Special Duties & Intergovernmental Affairs	49,749,720.00	49,749,720.00	5,801,653.04	20,347,941.11	40.9%	29,401,778.89
020000000000	Economic Sector	81,535,931,228.00	80,877,381,228.00	9,289,279,201.42	35,433,357,826.45	43.8%	45,444,023,401.55
021500000000	Ministry of Agriculture and Natural Resources	11,294,051,736.00	7,585,051,736.00	295,868,661.30	655,389,273.27	8.6%	6,929,662,462.73
021500100100	Ministry of Agriculture and Natural Resources	8,868,899,290.00	6,368,899,290.00	113,861,596.12	448,866,639.14	7.0%	5,920,032,650.86
021502600100	Veterinary School, Achi	3,400,000.00	3,400,000.00	400,000.00	1,200,000.00	35.3%	2,200,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	8,000,000.00	10,000,000.00	3,100,204.80	4,599,103.98	46.0%	5,400,896.02
021510700100	Enugu State FADAM Project	2,323,680,000.00	1,112,680,000.00	170,585,228.66	170,585,228.66	15.3%	942,094,771.34
021500900100	Forestry Commission	90,072,446.00	90,072,446.00	7,921,631.72	30,138,301.49	33.5%	59,934,144.51
022000000000	Ministry of Finance and Economic Development	8,916,506,614.00	13,454,006,614.00	1,915,609,201.80	7,684,739,875.49	57.1%	5,769,266,738.51
022000100100	Ministry of Finance and Economic Development	646,959,773.00	712,959,773.00	306,594,344.82	651,171,484.62	91.3%	61,788,288.38
022000700100	Office of the State Accountant- General	6,635,760,000.00	11,107,260,000.00	1,500,290,878.75	6,495,634,030.71	58.5%	4,611,625,969.29
022000800100	Board of Internal Revenue	1,602,833,246.00	1,602,833,246.00	102,834,178.93	515,632,718.55	32.2%	1,087,200,527.45
022001200100	Enugu State Gaming Commission	30,953,595.00	30,953,595.00	5,889,799.30	22,301,641.61	72.0%	8,651,953.39
022200000000	Ministry of Commerce and Industry	3,671,764,340.00	3,367,764,340.00	247,421,610.31	415,104,192.55	12.3%	2,952,660,147.45
022200100100	Ministry of Commerce and Industry	1,431,409,340.00	1,440,409,340.00	66,087,854.35	198,927,228.54	13.8%	1,241,482,111.46
022201700100	Enugu State Investment Development Authority	70,830,000.00	83,330,000.00	1,520,958.92	32,987,912.97	39.6%	50,342,087.03
022201800100	Small and Medium Scale Enterprises Promotion	2,119,900,000.00	1,794,400,000.00	152,721,439.04	156,097,693.04	8.7%	1,638,302,306.96
022201900100	Enugu Marketing Company	49,625,000.00	49,625,000.00	27,091,358.00	27,091,358.00	54.6%	22,533,642.00
022700000000	Ministry of Labour and Productivity	62,841,819.00	72,841,819.00	5,424,760.05	20,767,839.22	28.5%	52,073,979.78
022700100100	Ministry of Labour and Productivity	62,841,819.00	72,841,819.00	5,424,760.05	20,767,839.22	28.5%	52,073,979.78
022800000000	Ministry of Science and Technology	688,178,350.00	688,178,350.00	51,412,770.39	142,192,757.13	20.7%	545,985,592.87
022800100100	Ministry of Science and Technology	688,178,350.00	688,178,350.00	51,412,770.39	142,192,757.13	20.7%	545,985,592.87
022900000000	Ministry of Transport	553,412,449.00	553,412,449.00	101,100,956.99	783,747,733.48	141.6%	- 230,335,284.48
022900100100	Ministry of Transport	388,763,324.00	388,763,324.00	47,147,364.99	648,440,973.39	166.8%	- 259,677,649.39
022905300100	Enugu State Transport Company ENTRACO	17,926,410.00	17,926,410.00	-	-	0.0%	17,926,410.00
022905300200	Coal City Transport Services	146,722,715.00	146,722,715.00	53,953,592.00	135,306,760.09	92.2%	11,415,954.91
023400000000	Ministry of Works and Infrastructure	35,335,656,978.00	37,022,156,978.00	5,705,441,886.45	23,072,852,625.30	62.3%	13,949,304,352.70
023400100100	Ministry of Works and Infrastructure	35,335,656,978.00	37,022,156,978.00	5,705,441,886.45	23,072,852,625.30	62.3%	13,949,304,352.70
023600000000	Ministry of Culture and Tourism	2,359,376,156.00	2,360,326,156.00	33,858,171.89	106,084,460.15	4.5%	2,254,241,695.85
023600100100	Ministry of Culture and Tourism	1,777,294,182.00	1,777,244,182.00	22,545,004.93	77,419,186.96	4.4%	1,699,824,995.04
023600400100	Council for Arts and Culture	35,330,490.00	35,330,490.00	6,133,215.00	9,341,501.00	26.4%	25,988,989.00
023605200100	Tourism Board	25,751,484.00	26,751,484.00	5,179,951.96	19,323,772.19	72.2%	7,427,711.81
023605200200	Nike Lake Resort Hotel	521,000,000.00	521,000,000.00	-	-	0.0%	521,000,000.00
023800000000	State Economic Planning Commission	655,067,673.00	660,067,673.00	22,136,619.24	92,996,416.91	14.1%	567,071,256.09
023800100100	State Economic Planning Commission	456,901,173.00	456,901,173.00	10,557,237.13	40,931,839.05	9.0%	415,969,333.95
023800400100	State Bureau of Statistics	198,166,500.00	203,166,500.00	11,579,382.11	52,064,577.86	25.6%	151,101,922.14
025200000000	Ministry of Water Resources	10,298,429,632.00	7,750,429,632.00	189,746,037.20	741,481,325.91	9.6%	7,008,948,306.09
025200100100	Ministry of Water Resources	1,210,934,280.00	1,210,934,280.00	48,616,710.77	200,419,050.03	16.6%	1,010,515,229.97
025210200100	Enugu State Water Corporation	8,335,663,370.00	5,785,663,370.00	113,848,223.43	486,307,924.04	8.4%	5,299,355,445.96
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	715,631,982.00	717,631,982.00	27,281,103.00	54,754,351.84	7.6%	662,877,630.16
025210400100	Small Town Water and Sanitation Agency	36,200,000.00	36,200,000.00	-	-	0.0%	36,200,000.00
025300000000	Ministry of Housing	796,534,807.00	796,534,807.00	8,427,152.46	31,521,841.81	4.0%	765,012,965.19
025300100100	Ministry of Housing	457,494,807.00	457,494,807.00	8,427,152.46	31,521,841.81	6.9%	425,972,965.19
025301000100	Enugu State Housing Development Corporation	339,040,000.00	339,040,000.00	-	-	0.0%	339,040,000.00
025400000000	Ministry of Rural Development	4,917,391,826.00	4,588,891,826.00	523,915,750.04	991,580,723.81	21.6%	3,597,311,102.19
025400100100	Ministry of Rural Development	549,099,654.00	551,099,654.00	44,205,516.76	149,540,041.20	27.1%	401,559,612.80
025400100200	Community Development Council	188,000,000.00	188,000,000.00	-	-	0.0%	188,000,000.00
025400700100	Fire Service Department	584,200,000.00	599,700,000.00	53,334,548.70	132,228,387.11	22.0%	467,471,612.89
025410200100	Community and Social Development Agency	1,337,730,000.00	991,730,000.00	177,521,925.76	179,121,594.76	18.1%	812,608,405.24
025410300100	Rural Electrification Board (REB)	2,258,362,172.00	2,258,362,172.00	248,853,758.82	530,690,700.74	23.5%	1,727,671,471.26
026000000000	Ministry of Lands and Urban Development	961,589,834.00	962,589,834.00	91,732,913.42	500,046,818.70	51.9%	462,543,015.30
026000100100	Ministry of Lands and Urban Development	961,589,834.00	962,589,834.00	91,732,913.42	500,046,818.70	51.9%	462,543,015.30
026400000000	Ministry of Budget and Planning	1,025,129,014.00	1,015,129,014.00	97,182,709.88	194,851,942.72	19.2%	820,277,071.28
026400100100	Ministry of Budget and Planning	1,025,129,014.00	1,015,129,014.00	97,182,709.88	194,851,942.72	19.2%	820,277,071.28

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
030000000000	Law and Justice Sector	11,140,080,286.00	11,461,580,286.00	1,246,541,381.02	3,397,817,586.39	29.6%	8,063,762,699.61
031800000000	The State Judiciary	9,663,520,086.00	9,910,020,086.00	1,064,972,394.70	2,643,872,446.57	26.7%	7,266,147,639.43
031800100100	Judicial Service Commission	638,474,860.00	638,474,860.00	5,821,764.08	46,026,490.66	7.2%	592,448,369.34
031805100100	Enugu State High Court	6,213,066,452.00	6,424,566,452.00	893,386,440.88	1,834,454,930.25	28.6%	4,590,111,521.75
031805200100	Customary Court of Appeal	2,811,978,774.00	2,846,978,774.00	165,764,189.74	763,391,025.66	26.8%	2,083,587,748.34
032600000000	Ministry of Justice	1,476,560,200.00	1,551,560,200.00	181,568,986.32	753,945,139.82	48.6%	797,615,060.18
032600100100	Ministry of Justice	1,346,880,200.00	1,421,880,200.00	177,445,130.37	742,409,227.05	52.2%	679,470,972.95
032600300100	Legal Aids Council	1,500,000.00	1,500,000.00	162,000.00	865,000.00	57.7%	635,000.00
032600700100	Citizens' Rights and Mediation Centre	34,160,000.00	34,160,000.00	892,166.00	2,969,085.50	8.7%	31,190,914.50
032601200100	Administrator-General/Public Trustees	8,650,000.00	8,650,000.00	-	-	0.0%	8,650,000.00
032601300100	Enugu State Justice Reform Team	85,370,000.00	85,370,000.00	3,069,689.95	7,701,827.27	9.0%	77,668,172.73
040000000000	Regional	1,345,610,108.00	1,345,610,108.00	2,471,599.01	145,416,576.77	10.8%	1,200,193,531.23
046500000000	Ministry of Capital Territory Development	1,345,610,108.00	1,345,610,108.00	2,471,599.01	145,416,576.77	10.8%	1,200,193,531.23
046500100100	Enugu Capital Territory Development Authority	1,345,610,108.00	1,345,610,108.00	2,471,599.01	145,416,576.77	10.8%	1,200,193,531.23
050000000000	Social Sector	54,276,940,669.00	51,341,740,669.00	10,257,808,052.34	34,571,161,358.61	67.3%	16,770,579,310.39
051300000000	Ministry of Youth and Sport	4,241,918,741.00	3,226,718,741.00	200,297,128.91	960,511,049.38	29.8%	2,266,207,691.62
051300100100	Ministry of Youth and Sport	3,495,005,001.00	2,429,005,001.00	35,321,677.56	343,211,781.96	14.1%	2,085,793,219.04
051300200100	Rangers Management Corporation	370,983,740.00	421,783,740.00	44,922,856.25	437,153,110.66	103.6%	- 15,369,370.66
051305600100	National Youth Service Corp (NYSC)	375,930,000.00	375,930,000.00	120,052,595.10	180,146,156.76	47.9%	195,783,843.24
051400000000	Ministry of Gender Affairs and Social Development	462,585,500.00	382,585,500.00	30,151,276.31	140,751,542.91	36.8%	241,833,957.09
051400100100	Ministry of Gender Affairs and Social Development	449,435,500.00	369,435,500.00	30,151,276.31	140,751,542.91	38.1%	228,683,957.09
051400200100	Vocational and Rehabilitation Centre, Emene	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405500100	Remand Home	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405700100	Skills Acquisition Center, Uwani	1,850,000.00	1,850,000.00	-	-	0.0%	1,850,000.00
051405900100	Social Welfare centre, Emene	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
051700000000	Ministry of Education	27,013,078,318.00	25,567,078,318.00	6,207,108,192.50	21,434,697,002.62	83.8%	4,132,381,315.38
051700100100	Ministry of Education	587,497,706.00	591,497,706.00	39,109,533.65	163,216,850.21	27.6%	428,280,855.79
051700300100	Enugu State Universal Basic Education Board	6,324,772,963.00	4,824,772,963.00	1,741,246,673.94	2,062,349,759.82	42.7%	2,762,423,203.18
051700800100	Enugu State Library Board	354,044,113.00	354,044,113.00	25,773,566.99	27,488,000.31	7.8%	326,556,112.69
051700900100	Examinations Development Centre	55,617,630.00	55,617,630.00	266,166,430.45	441,575,481.31	793.9%	- 385,957,851.31
051701000100	Agency for Mass Literacy	23,060,000.00	23,060,000.00	400,120.00	999,480.00	4.3%	22,060,520.00
051701000200	Special Education Centre, Oji-River	14,000,000.00	14,000,000.00	1,703,421.71	6,996,973.96	50.0%	7,003,026.04
051701000300	Special Education Centre, Ogbete	14,300,000.00	14,300,000.00	2,406,445.52	8,679,268.31	60.7%	5,620,731.69
051701800100	Enugu State Polytechnic Iwollo	1,465,244,921.00	1,465,244,921.00	164,554,596.35	444,389,148.93	30.3%	1,020,855,772.07
051701900100	Enugu State College of Education (Technical)	528,345,000.00	528,345,000.00	28,480,541.81	353,035,625.21	66.8%	175,309,374.79
051702600200	Enugu State University of Science and Technology (ESUT)	2,035,562,302.00	2,085,562,302.00	249,892,888.19	3,784,199,313.78	181.4%	- 1,698,637,011.78
051703100100	Institute of Management and Technology (IMT)	1,858,160,000.00	1,858,160,000.00	842,049,461.69	2,988,153,755.86	160.8%	- 1,129,993,755.86
051705100100	Post-Primary Schools Management Board (PPSMB)	11,525,882,188.00	11,525,882,188.00	2,494,086,617.11	9,804,377,853.60	85.1%	1,721,504,334.40
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,596,991,495.00	1,596,991,495.00	298,316,405.84	1,117,555,371.32	70.0%	479,436,123.68
051705600100	Enugu State Scholarship and Education Loans Board	629,600,000.00	629,600,000.00	52,921,489.25	231,680,120.00	36.8%	397,919,880.00
052100000000	Ministry of Health	19,822,991,709.00	19,488,991,709.00	3,280,998,641.81	10,398,133,829.16	53.4%	9,090,857,879.84
052100100100	Ministry of Health	2,832,901,053.00	2,752,901,053.00	382,968,976.60	1,527,326,450.67	55.5%	1,225,574,602.33
052100300100	Enugu State Primary Health Care Development Agency	1,750,700,000.00	1,496,700,000.00	25,392,472.87	99,790,423.24	6.7%	1,396,909,576.76
052100200100	Enugu State Agency for Universal Health Coverage	50,408,000.00	50,408,000.00	-	-	0.0%	50,408,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	5,180,859,020.00	5,180,859,020.00	1,282,716,254.02	5,255,067,921.39	101.4%	- 74,208,901.39
052102600200	ESUT College of Medicine (Teaching Hospital)	7,881,300,000.00	7,881,300,000.00	1,075,994,555.19	1,321,908,388.81	16.8%	6,559,391,611.19
052110200100	Enugu State Hospitals Management Board (SHB)	1,970,823,636.00	1,970,823,636.00	513,926,383.13	2,191,040,645.05	111.2%	- 220,217,009.05
052110300100	Enugu State College of Health Technology, Oji River	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	86,000,000.00	86,000,000.00	-	3,000,000.00	3.5%	83,000,000.00

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
05350000000	Ministry of Environment and Mineral Resources	2,240,296,580.00	2,180,296,580.00	478,070,656.91	1,509,641,014.04	69.2%	670,655,565.96
053500100100	Ministry of Environment and Mineral Resources	1,597,509,300.00	1,630,509,300.00	471,058,263.71	1,376,785,513.08	84.4%	253,723,786.92
053505300100	Enugu State Waste Management Authority (ESWAMA)	636,487,280.00	536,487,280.00	5,212,361.20	123,740,404.96	23.1%	412,746,875.04
053505400100	Enugu State Structures for Signage and Advertisement Agency	6,300,000.00	13,300,000.00	1,800,032.00	9,115,096.00	68.5%	4,184,904.00
05510000000	Ministry of Local Government	358,987,371.00	358,987,371.00	7,357,735.33	32,437,047.67	9.0%	326,550,323.33
055100100100	Ministry of Local Government	48,287,371.00	48,287,371.00	7,357,735.33	32,437,047.67	67.2%	15,850,323.33
055100500100	Local Government Pension Board	310,700,000.00	310,700,000.00	-	-	0.0%	310,700,000.00
05620000000	Ministry of Chieftaincy Matters	137,082,450.00	137,082,450.00	53,824,420.57	94,989,872.83	69.3%	42,092,577.17
056200100100	Ministry of Chieftaincy Matters	137,082,450.00	137,082,450.00	53,824,420.57	94,989,872.83	69.3%	42,092,577.17

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	40,673,396,812.00	40,819,896,812.00	10,181,043,786.23	40,611,247,464.61	99.5%	208,649,347.39
010000000000	Administration Sector	11,417,068,021.00	11,563,568,021.00	3,380,449,058.12	10,665,207,002.97	92.2%	898,361,018.03
011100000000	Governor's Office	258,585,468.00	258,585,468.00	53,323,487.96	214,501,771.35	83.0%	44,083,696.65
011100100100	Office of the Executive Governor	236,888,400.00	236,888,400.00	48,266,209.56	194,378,243.06	82.1%	42,510,156.94
011100100200	Office of the Deputy Governor	21,697,068.00	21,697,068.00	5,057,278.40	20,123,528.29	92.7%	1,573,539.71
016100000000	Office of the Secretary to the State Government	547,635,395.00	547,635,395.00	36,403,257.73	250,007,723.36	45.7%	297,627,671.64
016100100100	Office of the Secretary to the State Government	497,830,570.00	497,830,570.00	20,637,253.78	187,794,629.59	37.7%	310,035,940.41
016102100100	Enugu State Liaison Office, Lagos	24,621,925.00	24,621,925.00	9,302,268.08	36,589,907.68	148.6%	- 11,967,982.68
016102100200	Enugu State Liaison Office, Abuja	25,182,900.00	25,182,900.00	6,463,735.87	25,623,186.09	101.7%	- 440,286.09
011200000000	Enugu State House of Assembly (The Legislature)	286,117,432.00	286,117,432.00	63,947,898.15	256,559,204.65	89.7%	29,558,227.35
011200300100	Enugu State House of Assembly (The Legislature)	286,117,432.00	286,117,432.00	63,947,898.15	256,559,204.65	89.7%	29,558,227.35
012300000000	Ministry of Information	209,828,583.00	209,828,583.00	32,210,006.33	182,250,478.21	86.9%	27,578,104.79
012300100100	Ministry of Information	99,614,071.00	99,614,071.00	25,421,745.35	106,493,800.58	106.9%	- 6,879,729.58
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	69,908,270.00	69,908,270.00	-	42,900,406.78	61.4%	27,007,863.22
012301300100	Government Printing and Stationery Dept. (Govt. Press)	24,271,642.00	24,271,642.00	6,788,260.98	26,174,195.21	107.8%	- 1,902,553.21
012305500100	Enugu State Printing and Publishing Company (Daily Star)	16,034,600.00	16,034,600.00	-	6,682,075.64	41.7%	9,352,524.36
012500000000	Office of the Head of State Civil Service	9,764,728,640.00	9,911,228,640.00	3,123,945,022.72	9,483,438,784.04	95.7%	427,789,855.96
012500100100	Office of the Head of State Civil Service	9,764,728,640.00	9,911,228,640.00	3,123,945,022.72	9,483,438,784.04	95.7%	427,789,855.96
014000000000	Auditor General	89,863,581.00	89,863,581.00	16,636,538.24	63,250,071.02	70.4%	26,613,509.98
014000100100	Office of the State Auditor General	54,354,520.00	54,354,520.00	10,711,347.17	43,891,255.97	80.7%	10,463,264.03
014000200100	Office of the Auditor General for Local Government	35,509,061.00	35,509,061.00	5,925,191.07	19,358,815.05	54.5%	16,150,245.95
014700000000	Civil Service Commission (CSC)	74,868,000.00	74,868,000.00	13,970,094.99	54,599,313.71	72.9%	20,268,686.29
014700100100	Civil Service Commission	74,868,000.00	74,868,000.00	13,970,094.99	54,599,313.71	72.9%	20,268,686.29
014900000000	Local Government Service Commission	24,854,425.00	24,854,425.00	5,385,607.72	21,333,800.34	85.8%	3,520,624.66
014900100100	Local Government Service Commission	24,854,425.00	24,854,425.00	5,385,607.72	21,333,800.34	85.8%	3,520,624.66
014800000000	Enugu State Independent Electoral Commission	96,420,325.00	96,420,325.00	19,966,005.02	80,260,388.69	83.2%	16,159,936.31
014800100100	Enugu State Independent Electoral Commission	96,420,325.00	96,420,325.00	19,966,005.02	80,260,388.69	83.2%	16,159,936.31
016300000000	Ministry of Inter Ministerial Affairs	20,451,000.00	20,451,000.00	3,713,025.72	15,166,620.95	74.2%	5,284,379.05
016300100100	Ministry of Inter Ministerial Affairs	20,451,000.00	20,451,000.00	3,713,025.72	15,166,620.95	74.2%	5,284,379.05
016600000000	Ministry of Human Capital Development and Poverty Reduction	25,786,552.00	25,786,552.00	6,691,108.50	26,788,515.54	103.9%	- 1,001,963.54
016600100100	Ministry of Human Capital Development and Poverty Reduction	25,786,552.00	25,786,552.00	6,691,108.50	26,788,515.54	103.9%	- 1,001,963.54
016700000000	Ministry of Special Duties & Inergovernmental Affairs	17,928,620.00	17,928,620.00	4,257,005.04	17,050,331.11	95.1%	878,288.89
016700100100	Ministry of Special Duties & Inergovernmental Affairs	17,928,620.00	17,928,620.00	4,257,005.04	17,050,331.11	95.1%	878,288.89
020000000000	Economic Sector	3,192,621,728.00	3,192,621,728.00	581,519,736.41	2,916,184,072.32	91.3%	276,437,655.68
021500000000	Ministry of Agriculture and Natural Resources	451,711,736.00	451,711,736.00	119,108,208.84	472,293,644.63	104.6%	- 20,581,908.63
021500100100	Ministry of Agriculture and Natural Resources	417,999,290.00	417,999,290.00	112,587,516.12	444,756,728.14	106.4%	- 26,757,438.14
021500900100	Forestry Commission	33,712,446.00	33,712,446.00	6,520,692.72	27,536,916.49	81.7%	6,175,529.51
022000000000	Ministry of Finance and Economic Development	1,142,802,614.00	1,142,802,614.00	124,093,827.33	510,807,040.11	44.7%	631,995,573.89
022000100100	Ministry of Finance and Economic Development	239,309,773.00	239,309,773.00	66,678,769.09	269,907,908.11	112.8%	- 30,598,135.11
022000700100	Office of the State Accountant- General	600,000,000.00	600,000,000.00	-	9,728,456.00	1.6%	590,271,544.00
022000800100	Board of Internal Revenue	280,829,246.00	280,829,246.00	52,331,910.94	211,569,183.98	75.3%	69,260,062.02
022001200100	Enugu State Gaming Commission	22,663,595.00	22,663,595.00	5,083,147.30	19,601,492.02	86.5%	3,062,102.98
022200000000	Ministry of Commerce and Industry	205,379,340.00	205,379,340.00	36,986,867.60	149,139,758.04	72.6%	56,239,581.96
022200100100	Ministry of Commerce and Industry	205,379,340.00	205,379,340.00	36,986,867.60	149,139,758.04	72.6%	56,239,581.96
022700000000	Ministry of Labour and Productivity	14,761,819.00	14,761,819.00	4,533,156.85	16,218,488.42	109.9%	- 1,456,669.42
022700100100	Ministry of Labour and Productivity	14,761,819.00	14,761,819.00	4,533,156.85	16,218,488.42	109.9%	- 1,456,669.42

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
022800000000	Ministry of Science and Technology	34,678,350.00	34,678,350.00	9,129,265.64	35,213,863.63	101.5%	- 535,513.63
022800100100	Ministry of Science and Technology	34,678,350.00	34,678,350.00	9,129,265.64	35,213,863.63	101.5%	- 535,513.63
022900000000	Ministry of Transport	216,482,449.00	216,482,449.00	43,226,356.39	633,396,228.34	292.6%	- 416,913,779.34
022900100100	Ministry of Transport	157,533,324.00	157,533,324.00	43,226,356.39	615,569,823.25	390.8%	- 458,036,499.25
022905300100	Enugu State Transport Company ENTRACO	11,226,410.00	11,226,410.00	-	-	0.0%	11,226,410.00
022905300200	Coal City Transport Services	47,722,715.00	47,722,715.00	-	17,826,405.09	37.4%	29,896,309.91
023400000000	Ministry of Works and Infrastructure	221,056,978.00	221,056,978.00	46,525,821.46	182,857,955.07	82.7%	38,199,022.93
023400100100	Ministry of Works and Infrastructure	221,056,978.00	221,056,978.00	46,525,821.46	182,857,955.07	82.7%	38,199,022.93
023600000000	Ministry of Culture and Tourism	108,976,156.00	108,976,156.00	27,331,445.36	90,844,053.12	83.4%	18,132,102.88
023600100100	Ministry of Culture and Tourism	79,644,182.00	79,644,182.00	17,603,331.40	70,230,725.43	88.2%	9,413,456.57
023600400100	Council for Arts and Culture	20,030,490.00	20,030,490.00	5,378,215.00	7,529,501.00	37.6%	12,500,989.00
023605200100	Tourism Board	9,301,484.00	9,301,484.00	4,349,898.96	13,083,826.69	140.7%	- 3,782,342.69
023800000000	State Economic Planning Commission	76,817,673.00	76,817,673.00	20,012,069.99	77,812,868.77	101.3%	- 995,195.77
023800100100	State Economic Planning Commission	41,451,173.00	41,451,173.00	8,734,445.88	33,930,932.91	81.9%	7,520,240.09
023800400100	State Bureau of Statistics	35,366,500.00	35,366,500.00	11,277,624.11	43,881,935.86	124.1%	- 8,515,435.86
025200000000	Ministry of Water Resources	262,279,632.00	262,279,632.00	11,864,421.18	183,435,850.59	69.9%	78,843,781.41
025200100100	Ministry of Water Resources	54,434,280.00	54,434,280.00	11,864,421.18	48,156,039.35	88.5%	6,278,240.65
025210200100	Enugu State Water Corporation	201,513,370.00	201,513,370.00	-	132,740,811.24	65.9%	68,772,558.76
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	6,331,982.00	6,331,982.00	-	2,539,000.00	40.1%	3,792,982.00
025300000000	Ministry of Housing	24,794,807.00	24,794,807.00	7,527,371.06	28,821,940.01	116.2%	- 4,027,133.01
025300100100	Ministry of Housing	24,794,807.00	24,794,807.00	7,527,371.06	28,821,940.01	116.2%	- 4,027,133.01
025400000000	Ministry of Rural Development	164,211,826.00	164,211,826.00	35,533,849.66	167,643,073.42	102.1%	- 3,431,247.42
025400100100	Ministry of Rural Development	129,999,654.00	129,999,654.00	35,533,849.66	138,829,208.00	106.8%	- 8,829,554.00
025410300100	Rural Electrification Board (REB)	34,212,172.00	34,212,172.00	-	28,813,865.42	84.2%	5,398,306.58
026000000000	Ministry of Lands and Urban Development	244,639,834.00	244,639,834.00	88,632,913.42	340,038,871.20	139.0%	- 95,399,037.20
026000100100	Ministry of Lands and Urban Development	244,639,834.00	244,639,834.00	88,632,913.42	340,038,871.20	139.0%	- 95,399,037.20
026400000000	Ministry of Budget and Planning	24,028,514.00	24,028,514.00	7,014,161.63	27,660,436.97	115.1%	- 3,631,922.97
026400100100	Ministry of Budget and Planning	24,028,514.00	24,028,514.00	7,014,161.63	27,660,436.97	115.1%	- 3,631,922.97
030000000000	Law and Justice Sector	2,940,175,286.00	2,940,175,286.00	449,074,886.63	1,755,358,180.98	59.7%	1,184,817,105.02
031800000000	The State Judiciary	2,362,594,086.00	2,362,594,086.00	324,974,510.71	1,249,806,541.51	52.9%	1,112,787,544.49
031800100100	Judicial Service Commission	41,284,860.00	41,284,860.00	1,246,129.08	4,971,241.06	12.0%	36,313,618.94
031805100100	Enugu State High Court	798,731,452.00	798,731,452.00	195,900,118.95	729,459,473.72	91.3%	69,271,978.28
031805200100	Customary Court of Appeal	1,522,577,774.00	1,522,577,774.00	127,828,262.68	515,375,826.73	33.8%	1,007,201,947.27
032600000000	Ministry of Justice	577,581,200.00	577,581,200.00	124,100,375.92	505,551,639.47	87.5%	72,029,560.53
032600100100	Ministry of Justice	577,581,200.00	577,581,200.00	124,100,375.92	505,551,639.47	87.5%	72,029,560.53
040000000000	Regional	57,990,108.00	57,990,108.00	-	36,835,148.25	63.5%	21,154,959.75
046500000000	Ministry of Capital Territory Development	57,990,108.00	57,990,108.00	-	36,835,148.25	63.5%	21,154,959.75
046500100100	Enugu Capital Territory Development Authority	57,990,108.00	57,990,108.00	-	36,835,148.25	63.5%	21,154,959.75
050000000000	Social Sector	23,065,541,669.00	23,065,541,669.00	5,770,000,105.07	25,237,663,060.09	109.4%	- 2,172,121,391.09
051300000000	Ministry of Youth and Sport	198,488,741.00	198,488,741.00	21,454,504.23	241,713,804.69	121.8%	- 43,225,063.69
051300100100	Ministry of Youth and Sport	107,605,001.00	107,605,001.00	21,454,504.23	86,148,581.05	80.1%	21,456,419.95
051300200100	Rangers Management Corporation	90,883,740.00	90,883,740.00	-	155,565,223.64	171.2%	- 64,681,483.64
051400000000	Ministry of Gender Affairs and Social Development	60,085,500.00	60,085,500.00	19,597,113.31	77,510,300.91	129.0%	- 17,424,800.91
051400100100	Ministry of Gender Affairs and Social Development	60,085,500.00	60,085,500.00	19,597,113.31	77,510,300.91	129.0%	- 17,424,800.91
051700000000	Ministry of Education	16,048,367,318.00	16,048,367,318.00	3,690,129,253.30	16,933,827,725.43	105.5%	- 885,460,407.43
051700100100	Ministry of Education	176,591,706.00	176,591,706.00	38,382,033.65	151,953,577.21	86.0%	24,638,128.79
051700300100	Enugu State Universal Basic Education Board	164,572,963.00	164,572,963.00	30,720,763.95	194,654,700.87	118.3%	- 30,081,737.87
051700800100	Enugu State Library Board	46,144,113.00	46,144,113.00	21,118,550.43	21,118,550.43	45.8%	25,025,562.57
051700900100	Examinations Development Centre	25,117,630.00	25,117,630.00	6,383,055.15	27,006,723.51	107.5%	- 1,889,093.51
051701800100	Enugu State Polytechnic Iwollo	323,244,921.00	323,244,921.00	148,402,382.38	396,427,355.18	122.6%	- 73,182,434.18
051701900100	Enugu State College of Education (Technical)	274,950,000.00	274,950,000.00	-	255,805,866.81	93.0%	19,144,133.19
051702600200	Enugu State University of Science and Technology (ESUT)	1,429,932,302.00	1,429,932,302.00	-	2,869,090,688.75	200.6%	- 1,439,158,386.75
051703100100	Institute of Management and Technology (IMT)	1,300,000,000.00	1,300,000,000.00	666,750,885.65	2,155,819,217.74	165.8%	- 855,819,217.74
051705100100	Post-Primary Schools Management Board (PPSMB)	10,969,422,188.00	10,969,422,188.00	2,487,577,447.25	9,783,150,619.58	89.2%	1,186,271,568.42
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,338,391,495.00	1,338,391,495.00	290,794,134.84	1,078,800,425.35	80.6%	259,591,069.65

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
05210000000	Ministry of Health	6,148,783,709.00	6,148,783,709.00	1,958,997,238.27	7,707,183,299.37	125.3%	- 1,558,399,590.37
052100100100	Ministry of Health	605,651,053.00	605,651,053.00	227,807,170.62	896,339,211.89	148.0%	- 290,688,158.89
052102600100	ESUT Teaching Hospital ParkLane, Enugu	4,176,809,020.00	4,176,809,020.00	1,218,163,352.41	4,623,930,849.21	110.7%	- 447,121,829.21
052110200100	Enugu State Hospitals Management Board (SHB)	1,366,323,636.00	1,366,323,636.00	513,026,715.24	2,186,913,238.27	160.1%	- 820,589,602.27
05350000000	Ministry of Environment and Mineral Resources	257,546,580.00	257,546,580.00	66,937,431.56	226,304,435.62	87.9%	31,242,144.38
053500100100	Ministry of Environment and Mineral Resources	205,159,300.00	205,159,300.00	66,937,431.56	174,782,955.62	85.2%	30,376,344.38
053505300100	Enugu State Waste Management Authority (ESWAMA)	52,387,280.00	52,387,280.00	-	51,521,480.00	98.3%	865,800.00
05510000000	Ministry of Local Government	326,587,371.00	326,587,371.00	7,357,735.33	29,482,297.49	9.0%	297,105,073.51
055100100100	Ministry of Local Government	26,587,371.00	26,587,371.00	7,357,735.33	29,482,297.49	110.9%	- 2,894,926.49
055100500100	Local Government Pension Board	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
05620000000	Ministry of Chieftaincy Matters	25,682,450.00	25,682,450.00	5,526,829.07	21,641,196.58	84.3%	4,041,253.42
056200100100	Ministry of Chieftaincy Matters	25,682,450.00	25,682,450.00	5,526,829.07	21,641,196.58	84.3%	4,041,253.42

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	25,504,053,000.00	27,825,053,000.00	6,810,371,304.80	21,713,797,952.51	78.0%	6,111,255,047.49
010000000000	Administration Sector	16,299,890,000.00	18,594,640,000.00	3,687,721,098.10	13,736,748,789.99	73.9%	4,857,891,210.01
011100000000	Governor's Office	13,721,210,000.00	14,235,710,000.00	2,750,835,590.14	10,716,507,384.07	75.3%	3,519,202,615.93
011100100100	Office of the Executive Governor	13,198,000,000.00	13,712,500,000.00	2,660,838,791.83	10,339,544,745.96	75.4%	3,372,955,254.04
011100100200	Office of the Deputy Governor	312,850,000.00	312,850,000.00	64,770,921.75	298,282,308.25	95.3%	14,567,691.75
011100300100	Boundary Adjustment Commission	9,900,000.00	9,900,000.00	-	-	0.0%	9,900,000.00
011100800100	Enugu State Emergency Management Agency	90,000,000.00	90,000,000.00	19,022,419.00	35,301,579.55	39.2%	54,698,420.45
011100900100	Council for Privatization and Commercialization	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	25,500,000.00	25,500,000.00	-	-	0.0%	25,500,000.00
011101800100	Enugu State Social Investment Agency	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	6,450,000.00	6,450,000.00	4,490,832.56	28,374,347.81	439.9%	- 21,924,347.81
011110100100	Project Development and Implementation Dept.	18,550,000.00	18,550,000.00	912,625.00	10,479,402.50	56.5%	8,070,597.50
011118400100	Volunteer Service Agency	3,000,000.00	3,000,000.00	800,000.00	4,525,000.00	150.8%	- 1,525,000.00
011105200100	Performance Improvement Bureau (PIB)/SERVICOM	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
011105200200	State Focal Office World Bank Development Partner	4,860,000.00	4,860,000.00	-	-	0.0%	4,860,000.00
016100000000	Office of the Secretary to the State Government	507,950,000.00	1,757,450,000.00	80,270,682.02	915,620,528.97	52.1%	841,829,471.03
016100100100	Office of the Secretary to the State Government	338,200,000.00	358,200,000.00	52,271,500.00	409,167,884.92	114.2%	- 50,967,884.92
016100200100	Economic Affairs and Parastatals	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016101600100	Enugu State Economic Development Department	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016102100100	Enugu State Liaison Office, Lagos	20,200,000.00	20,200,000.00	7,704,275.27	18,544,301.00	91.8%	1,655,699.00
016102100200	Enugu State Liaison Office, Abuja	55,300,000.00	74,800,000.00	20,294,906.75	64,985,728.05	86.9%	9,814,271.95
016103700100	Muslim Pilgrims Board	27,600,000.00	77,600,000.00	-	-	0.0%	77,600,000.00
016103800100	Christian Pilgrims Board	59,650,000.00	1,219,650,000.00	-	422,922,615.00	34.7%	796,727,385.00
011200000000	Enugu State House of Assembly (The Legislature)	1,560,200,000.00	1,637,850,000.00	268,312,543.00	944,653,939.00	57.7%	693,196,061.00
011200300100	Enugu State House of Assembly (The Legislature)	1,560,200,000.00	1,637,850,000.00	268,312,543.00	944,653,939.00	57.7%	693,196,061.00
012300000000	Ministry of Information	166,530,000.00	166,530,000.00	79,723,518.07	181,421,764.27	108.9%	- 14,891,764.27
012300100100	Ministry of Information	32,150,000.00	32,150,000.00	3,369,719.00	9,756,923.00	30.3%	22,393,077.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	111,800,000.00	111,800,000.00	65,239,060.44	140,710,262.63	125.9%	- 28,910,262.63
012301300100	Government Printing and Stationery Dept. (Govt. Press)	4,500,000.00	4,500,000.00	581,890.00	2,070,099.00	46.0%	2,429,901.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	18,080,000.00	18,080,000.00	10,532,848.63	28,884,479.64	159.8%	- 10,804,479.64
012500000000	Office of the Head of State Civil Service	101,930,000.00	102,930,000.00	42,339,764.25	226,001,805.75	219.6%	- 123,071,805.75
012500100100	Office of the Head of State Civil Service	98,400,000.00	98,400,000.00	41,839,173.75	224,488,556.49	228.1%	- 126,088,556.49
012500500100	Establishment, Pension and Training	1,650,000.00	2,650,000.00	500,590.50	1,513,249.26	57.1%	1,136,750.74
012500500200	Public Service Department	1,880,000.00	1,880,000.00	-	-	0.0%	1,880,000.00
014000000000	Auditor General	85,650,000.00	85,650,000.00	11,551,088.00	36,877,216.89	43.1%	48,772,783.11
014000100100	Office of the State Auditor General	71,950,000.00	71,950,000.00	3,936,947.25	23,486,321.51	32.6%	48,463,678.49
014000200100	Office of the Auditor General for Local Government	13,700,000.00	13,700,000.00	7,614,140.75	13,390,895.38	97.7%	309,104.62
014700000000	Civil Service Commission (CSC)	36,700,000.00	65,700,000.00	6,504,644.72	26,768,378.45	40.7%	38,931,621.55
014700100100	Civil Service Commission	36,700,000.00	65,700,000.00	6,504,644.72	26,768,378.45	40.7%	38,931,621.55
014800000000	Enugu State Independent Electoral Commission	41,900,000.00	41,900,000.00	31,567,307.00	207,454,993.14	495.1%	- 165,554,993.14
014800100100	Enugu State Independent Electoral Commission	41,900,000.00	41,900,000.00	31,567,307.00	207,454,993.14	495.1%	- 165,554,993.14
016300000000	Ministry of Inter Ministerial Affairs	38,250,000.00	470,250,000.00	400,652,499.40	461,753,779.95	98.2%	8,496,220.05
016300100100	Ministry of Inter Ministerial Affairs	38,250,000.00	470,250,000.00	400,652,499.40	461,753,779.95	98.2%	8,496,220.05
016600000000	Ministry of Human Capital Development and Poverty Reduction	34,350,000.00	25,450,000.00	14,418,813.50	16,391,389.50	64.4%	9,058,610.50
016600100100	Ministry of Human Capital Development and Poverty Reduction	34,350,000.00	25,450,000.00	14,418,813.50	16,391,389.50	64.4%	9,058,610.50
016700000000	Ministry of Special Duties & Intergovernmental Affairs	5,220,000.00	5,220,000.00	1,544,648.00	3,297,610.00	63.2%	1,922,390.00
016700100100	Ministry of Special Duties & Intergovernmental Affairs	5,220,000.00	5,220,000.00	1,544,648.00	3,297,610.00	63.2%	1,922,390.00

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
020000000000	Economic Sector	4,455,410,000.00	4,526,360,000.00	1,327,615,566.81	2,904,260,209.04	64.2%	1,622,099,790.96
021500000000	Ministry of Agriculture and Natural Resources	41,000,000.00	41,000,000.00	4,175,223.80	10,510,399.98	25.6%	30,489,600.02
021500100100	Ministry of Agriculture and Natural Resources	25,400,000.00	25,400,000.00	1,274,080.00	4,109,911.00	16.2%	21,290,089.00
021502600100	Veterinary School, Achi	3,400,000.00	3,400,000.00	400,000.00	1,200,000.00	35.3%	2,200,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	8,000,000.00	8,000,000.00	1,100,204.80	2,599,103.98	32.5%	5,400,896.02
021500900100	Forestry Commission	4,200,000.00	4,200,000.00	1,400,939.00	2,601,385.00	61.9%	1,598,615.00
022000000000	Ministry of Finance and Economic Development	1,836,200,000.00	1,861,200,000.00	320,622,896.67	860,546,143.14	46.2%	1,000,653,856.86
022000100100	Ministry of Finance and Economic Development	274,650,000.00	274,650,000.00	239,915,575.73	310,924,127.93	113.2%	-
022000700100	Office of the State Accountant- General	410,150,000.00	435,150,000.00	29,398,400.95	242,858,331.05	55.8%	192,291,668.95
022000800100	Board of Internal Revenue	1,148,000,000.00	1,148,000,000.00	50,502,267.99	304,063,534.57	26.5%	843,936,465.43
022001200100	Enugu State Gaming Commission	3,400,000.00	3,400,000.00	806,652.00	2,700,149.59	79.4%	699,850.41
022200000000	Ministry of Commerce and Industry	107,830,000.00	129,330,000.00	15,621,018.63	57,597,410.43	44.5%	71,732,589.57
022200100100	Ministry of Commerce and Industry	40,400,000.00	49,400,000.00	13,101,886.75	29,788,370.50	60.3%	19,611,629.50
022201700100	Enugu State Investment Development Authority	38,630,000.00	51,130,000.00	1,520,958.92	23,434,612.97	45.8%	27,695,387.03
022201800100	Small and Medium Scale Enterprises Promotion	24,900,000.00	24,900,000.00	998,172.96	4,374,426.96	17.6%	20,525,573.04
022201900100	Enugu Marketing Company	3,900,000.00	3,900,000.00	-	-	0.0%	3,900,000.00
022700000000	Ministry of Labour and Productivity	15,800,000.00	25,800,000.00	891,603.20	4,549,350.80	17.6%	21,250,649.20
022700100100	Ministry of Labour and Productivity	15,800,000.00	25,800,000.00	891,603.20	4,549,350.80	17.6%	21,250,649.20
022800000000	Ministry of Science and Technology	83,500,000.00	83,500,000.00	42,283,504.75	53,978,893.50	64.6%	29,521,106.50
022800100100	Ministry of Science and Technology	83,500,000.00	83,500,000.00	42,283,504.75	53,978,893.50	64.6%	29,521,106.50
022900000000	Ministry of Transport	152,180,000.00	152,180,000.00	55,874,600.60	147,005,505.14	96.6%	5,174,494.86
022900100100	Ministry of Transport	87,230,000.00	87,230,000.00	1,921,008.60	29,525,150.14	33.8%	57,704,849.86
022905300100	Enugu State Transport Company ENTRACO	6,700,000.00	6,700,000.00	-	-	0.0%	6,700,000.00
022905300200	Coal City Transport Services	58,250,000.00	58,250,000.00	53,953,592.00	117,480,355.00	201.7%	-
023400000000	Ministry of Works and Infrastructure	1,129,600,000.00	1,129,600,000.00	643,300,269.59	1,316,200,250.88	116.5%	-
023400100100	Ministry of Works and Infrastructure	1,129,600,000.00	1,129,600,000.00	643,300,269.59	1,316,200,250.88	116.5%	-
023600000000	Ministry of Culture and Tourism	75,700,000.00	76,650,000.00	6,526,726.53	15,240,407.03	19.9%	61,409,592.97
023600100100	Ministry of Culture and Tourism	57,150,000.00	57,100,000.00	4,941,673.53	7,188,461.53	12.6%	49,911,538.47
023600400100	Council for Arts and Culture	8,100,000.00	8,100,000.00	755,000.00	1,812,000.00	22.4%	6,288,000.00
023605200100	Tourism Board	10,450,000.00	11,450,000.00	830,053.00	6,239,945.50	54.5%	5,210,054.50
023800000000	State Economic Planning Commission	57,150,000.00	62,150,000.00	2,124,549.25	15,183,548.14	24.4%	46,966,451.86
023800100100	State Economic Planning Commission	46,450,000.00	46,450,000.00	1,822,791.25	7,000,906.14	15.1%	39,449,093.86
023800400100	State Bureau of Statistics	10,700,000.00	15,700,000.00	301,758.00	8,182,642.00	52.1%	7,517,358.00
025200000000	Ministry of Water Resources	140,150,000.00	142,150,000.00	92,240,796.02	186,212,963.32	131.0%	-
025200100100	Ministry of Water Resources	17,500,000.00	17,500,000.00	13,512,289.59	17,040,380.68	97.4%	459,619.32
025210200100	Enugu State Water Corporation	109,150,000.00	109,150,000.00	77,272,203.43	166,101,092.80	152.2%	-
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	9,300,000.00	11,300,000.00	1,456,303.00	3,071,489.84	27.2%	8,228,510.16
025210400100	Small Town Water and Sanitation Agency	4,200,000.00	4,200,000.00	-	-	0.0%	4,200,000.00
025300000000	Ministry of Housing	17,500,000.00	17,500,000.00	899,781.40	2,699,901.80	15.4%	14,800,098.20
025300100100	Ministry of Housing	17,500,000.00	17,500,000.00	899,781.40	2,699,901.80	15.4%	14,800,098.20
025400000000	Ministry of Rural Development	423,400,000.00	438,900,000.00	49,786,048.12	62,298,929.13	14.2%	376,601,070.87
025400100100	Ministry of Rural Development	28,200,000.00	28,200,000.00	1,671,667.10	3,710,833.20	13.2%	24,489,166.80
025400700100	Fire Service Department	30,200,000.00	45,700,000.00	3,016,248.70	9,898,375.11	21.7%	35,801,624.89
025410200100	Community and Social Development Agency	2,850,000.00	2,850,000.00	830,420.50	2,430,089.50	85.3%	419,910.50
025410300100	Rural Electrification Board (REB)	362,150,000.00	362,150,000.00	44,267,711.82	46,259,631.32	12.8%	315,890,368.68
026000000000	Ministry of Lands and Urban Development	30,600,000.00	31,600,000.00	3,100,000.00	5,045,000.00	16.0%	26,555,000.00
026000100100	Ministry of Lands and Urban Development	30,600,000.00	31,600,000.00	3,100,000.00	5,045,000.00	16.0%	26,555,000.00
026400000000	Ministry of Budget and Planning	344,800,000.00	334,800,000.00	90,168,548.25	167,191,505.75	49.9%	167,608,494.25
026400100100	Ministry of Budget and Planning	344,800,000.00	334,800,000.00	90,168,548.25	167,191,505.75	49.9%	167,608,494.25

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
030000000000	Law and Justice Sector	979,443,000.00	1,227,943,000.00	604,166,849.67	1,010,710,135.46	82.3%	217,232,864.54
031800000000	The State Judiciary	668,033,000.00	841,533,000.00	546,698,239.27	795,532,547.49	94.5%	46,000,452.51
031800100100	Judicial Service Commission	126,000,000.00	126,000,000.00	4,575,635.00	7,407,141.75	5.9%	118,592,858.25
031805100100	Enugu State High Court	431,400,000.00	569,900,000.00	514,893,677.21	631,611,306.81	110.8%	- 61,711,306.81
031805200100	Customary Court of Appeal	110,633,000.00	145,633,000.00	27,228,927.06	156,514,098.93	107.5%	- 10,881,098.93
032600000000	Ministry of Justice	311,410,000.00	386,410,000.00	57,468,610.40	215,177,587.97	55.7%	171,232,412.03
032600100100	Ministry of Justice	282,550,000.00	357,550,000.00	53,344,754.45	203,641,675.20	57.0%	153,908,324.80
032600300100	Legal Aids Council	1,500,000.00	1,500,000.00	162,000.00	865,000.00	57.7%	635,000.00
032600700100	Citizens' Rights and Mediation Centre	9,560,000.00	9,560,000.00	892,166.00	2,969,085.50	31.1%	6,590,914.50
032601200100	Administrator-General/Public Trustees	2,450,000.00	2,450,000.00	-	-	0.0%	2,450,000.00
032601300100	Enugu State Justice Reform Team	15,350,000.00	15,350,000.00	3,069,689.95	7,701,827.27	50.2%	7,648,172.73
040000000000	Regional	66,300,000.00	66,300,000.00	2,471,599.01	21,481,428.52	32.4%	44,818,571.48
046500000000	Ministry of Capital Territory Development	66,300,000.00	66,300,000.00	2,471,599.01	21,481,428.52	32.4%	44,818,571.48
046500100100	Enugu Capital Territory Development Authority	66,300,000.00	66,300,000.00	2,471,599.01	21,481,428.52	32.4%	44,818,571.48
050000000000	Social Sector	3,703,010,000.00	3,409,810,000.00	1,188,396,191.21	4,040,597,389.50	118.5%	- 630,787,389.50
051300000000	Ministry of Youth and Sport	908,230,000.00	839,030,000.00	178,842,624.68	503,651,339.51	60.0%	335,378,660.49
051300100100	Ministry of Youth and Sport	296,300,000.00	176,300,000.00	13,867,173.33	41,917,295.73	23.8%	134,382,704.27
051300200100	Rangers Management Corporation	236,000,000.00	286,800,000.00	44,922,856.25	281,587,887.02	98.2%	5,212,112.98
051305600100	National Youth Service Corp (NYSC)	375,930,000.00	375,930,000.00	120,052,595.10	180,146,156.76	47.9%	195,783,843.24
051400000000	Ministry of Gender Affairs and Social Development	223,100,000.00	143,100,000.00	10,554,163.00	63,241,242.00	44.2%	79,858,758.00
051400100100	Ministry of Gender Affairs and Social Development	209,950,000.00	129,950,000.00	10,554,163.00	63,241,242.00	48.7%	66,708,758.00
051400200100	Vocational and Rehabilitation Centre, Emene	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405500100	Remand Home	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405700100	Skills Acquisition Center, Uwani	1,850,000.00	1,850,000.00	-	-	0.0%	1,850,000.00
051405900100	Social Welfare centre, Emene	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
051700000000	Ministry of Education	1,609,980,000.00	1,663,980,000.00	838,978,939.20	2,593,487,028.65	155.9%	- 929,507,028.65
051700100100	Ministry of Education	24,900,000.00	28,900,000.00	727,500.00	11,263,273.00	39.0%	17,636,727.00
051700300100	Enugu State Universal Basic Education Board	160,200,000.00	160,200,000.00	32,525,909.99	170,312,810.41	106.3%	- 10,112,810.41
051700800100	Enugu State Library Board	7,900,000.00	7,900,000.00	4,655,016.56	6,369,449.88	80.6%	1,530,550.12
051700900100	Examinations Development Centre	23,700,000.00	23,700,000.00	259,783,375.30	414,568,757.80	1749.2%	- 390,868,757.80
051701000100	Agency for Mass Literacy	3,500,000.00	3,500,000.00	400,120.00	999,480.00	28.6%	2,500,520.00
051701000200	Special Education Centre, Oji-River	14,000,000.00	14,000,000.00	1,703,421.71	6,996,973.96	50.0%	7,003,026.04
051701000300	Special Education Centre, Ogbete	14,300,000.00	14,300,000.00	2,406,445.52	8,679,268.31	60.7%	5,620,731.69
051701800100	Enugu State Polytechnic Iwollo	161,500,000.00	161,500,000.00	16,152,213.97	37,961,793.75	23.5%	123,538,206.25
051701900100	Enugu State College of Education (Technical)	145,050,000.00	145,050,000.00	28,480,541.81	97,229,758.40	67.0%	47,820,241.60
051702600200	Enugu State University of Science and Technology (ESUT)	214,430,000.00	264,430,000.00	249,892,888.19	815,108,625.03	308.3%	- 550,678,625.03
051703100100	Institute of Management and Technology (IMT)	147,400,000.00	147,400,000.00	175,298,576.04	732,334,538.12	496.8%	- 584,934,538.12
051705100100	Post-Primary Schools Management Board (PPSMB)	47,900,000.00	47,900,000.00	6,509,169.86	21,227,234.02	44.3%	26,672,765.98
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	20,600,000.00	20,600,000.00	7,522,271.00	38,754,945.97	188.1%	- 18,154,945.97
051705600100	Enugu State Scholarship and Education Loans Board	624,600,000.00	624,600,000.00	52,921,489.25	231,680,120.00	37.1%	392,919,880.00
052100000000	Ministry of Health	649,050,000.00	511,050,000.00	98,793,647.48	747,440,492.30	146.3%	- 236,390,492.30
052100100100	Ministry of Health	244,850,000.00	164,850,000.00	10,153,571.79	32,339,324.91	19.6%	132,510,675.09
052100300100	Enugu State Primary Health Care Development Agency	171,550,000.00	113,550,000.00	4,998,322.00	14,820,420.62	13.1%	98,729,579.38
052100200100	Enugu State Agency for Universal Health Coverage	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	186,050,000.00	186,050,000.00	64,552,901.61	631,137,072.18	339.2%	- 445,087,072.18
052102600200	ESUT College of Medicine (Teaching Hospital)	31,300,000.00	31,300,000.00	18,189,184.19	65,016,267.81	207.7%	- 33,716,267.81
052110200100	Enugu State Hospitals Management Board (SHB)	4,500,000.00	4,500,000.00	899,667.89	4,127,406.78	91.7%	372,593.22
053500000000	Ministry of Environment and Mineral Resources	234,250,000.00	174,250,000.00	32,929,225.35	76,473,860.61	43.9%	97,776,139.39
053500100100	Ministry of Environment and Mineral Resources	191,350,000.00	124,350,000.00	25,916,832.15	52,921,503.71	42.6%	71,428,496.29
053505300100	Enugu State Waste Management Authority (ESWAMA)	36,600,000.00	36,600,000.00	5,212,361.20	14,437,260.90	39.4%	22,162,739.10
053505400100	Enugu State Structures for Signage and Advertisement Agency	6,300,000.00	13,300,000.00	1,800,032.00	9,115,096.00	68.5%	4,184,904.00
055100000000	Ministry of Local Government	19,500,000.00	19,500,000.00	-	2,954,750.18	15.2%	16,545,249.82
055100100100	Ministry of Local Government	8,800,000.00	8,800,000.00	-	2,954,750.18	33.6%	5,845,249.82
055100500100	Local Government Pension Board	10,700,000.00	10,700,000.00	-	-	0.0%	10,700,000.00
056200000000	Ministry of Chieftaincy Matters	58,900,000.00	58,900,000.00	28,297,591.50	53,348,676.25	90.6%	5,551,323.75
056200100100	Ministry of Chieftaincy Matters	58,900,000.00	58,900,000.00	28,297,591.50	53,348,676.25	90.6%	5,551,323.75

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	115,157,685,770.00	108,257,685,770.00	11,888,565,328.36	34,116,306,452.47	31.5%	74,141,379,317.53
010000000000	Administration Sector	10,619,615,270.00	11,450,615,270.00	2,486,602,507.18	4,701,792,759.82	41.1%	6,748,822,510.18
011100000000	Governor's Office	3,736,833,120.00	4,236,833,120.00	1,624,359,370.13	2,238,128,317.48	52.8%	1,998,704,802.52
011100100100	Office of the Executive Governor	3,471,800,000.00	3,971,800,000.00	1,624,359,370.13	2,236,623,317.48	56.3%	1,735,176,682.52
011100100200	Office of the Deputy Governor	47,100,000.00	47,100,000.00	-	-	0.0%	47,100,000.00
011100800100	Enugu State Emergency Management Agency	46,552,800.00	46,552,800.00	-	-	0.0%	46,552,800.00
011101000100	Dept of Due Process and Budget Monitoring	22,320,320.00	22,320,320.00	-	1,505,000.00	6.7%	20,815,320.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
011101001000	Project Development and Implementation Dept.	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
011105200100	Performance Improvement Bureau (PIB)/SERVICOM	1,860,000.00	1,860,000.00	-	-	0.0%	1,860,000.00
011105200200	State Focal Office World Bank Development Partner	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
016100000000	Office of the Secretary to the State Government	1,710,302,050.00	2,041,302,050.00	483,347,743.54	1,931,448,014.16	94.6%	109,854,035.84
016100100100	Office of the Secretary to the State Government	1,710,302,050.00	2,041,302,050.00	483,347,743.54	1,931,448,014.16	94.6%	109,854,035.84
011200000000	Enugu State House of Assembly (The Legislature)	3,079,850,000.00	3,039,850,000.00	173,438,837.03	322,295,945.70	10.6%	2,717,554,054.30
011200300100	Enugu State House of Assembly (The Legislature)	2,943,250,000.00	2,903,250,000.00	173,438,837.03	322,295,945.70	11.1%	2,580,954,054.30
011200400100	Enugu State House of Assembly Service Commission	136,600,000.00	136,600,000.00	-	-	0.0%	136,600,000.00
012300000000	Ministry of Information	1,351,705,000.00	1,391,705,000.00	189,572,056.48	189,572,056.48	13.6%	1,202,132,943.52
012300100100	Ministry of Information	374,655,000.00	414,655,000.00	-	-	0.0%	414,655,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS	84,600,000.00	84,600,000.00	-	-	0.0%	84,600,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Pr)	794,000,000.00	794,000,000.00	189,572,056.48	189,572,056.48	23.9%	604,427,943.52
012305500100	Enugu State Printing and Publishing Company (Daily)	98,450,000.00	98,450,000.00	-	-	0.0%	98,450,000.00
012500000000	Office of the Head of State Civil Service	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
012500100100	Office of the Head of State Civil Service	184,000,000.00	184,000,000.00	-	-	0.0%	184,000,000.00
012500500100	Establishment, Pension and Training	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
012500500200	Public Service Department	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
014000000000	Auditor General	123,780,000.00	123,780,000.00	-	-	0.0%	123,780,000.00
014000100100	Office of the State Auditor General	92,180,000.00	92,180,000.00	-	-	0.0%	92,180,000.00
014000200100	Office of the Auditor General for Local Government	31,600,000.00	31,600,000.00	-	-	0.0%	31,600,000.00
014700000000	Civil Service Commission (CSC)	70,240,000.00	70,240,000.00	15,884,500.00	20,348,426.00	29.0%	49,891,574.00
014700100100	Civil Service Commission	70,240,000.00	70,240,000.00	15,884,500.00	20,348,426.00	29.0%	49,891,574.00
014900000000	Local Government Service Commission	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
014900100100	Local Government Service Commission	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
014800000000	Enugu State Independent Electoral Commission	63,504,000.00	63,504,000.00	-	-	0.0%	63,504,000.00
014800100100	Enugu State Independent Electoral Commission	63,504,000.00	63,504,000.00	-	-	0.0%	63,504,000.00
016300000000	Ministry of Inter Ministerial Affairs	149,150,000.00	149,150,000.00	-	-	0.0%	149,150,000.00
016300100100	Ministry of Inter Ministerial Affairs	149,150,000.00	149,150,000.00	-	-	0.0%	149,150,000.00
016600000000	Ministry of Human Capital Development and Poverty Reduction	109,650,000.00	109,650,000.00	-	-	0.0%	109,650,000.00
016600100100	Ministry of Human Capital Development and Poverty Reduction	109,650,000.00	109,650,000.00	-	-	0.0%	109,650,000.00
016700000000	Ministry of Special Duties & Inergovernmental Affairs	26,601,100.00	26,601,100.00	-	-	0.0%	26,601,100.00
016700100100	Ministry of Special Duties & Inergovernmental Affairs	26,601,100.00	26,601,100.00	-	-	0.0%	26,601,100.00
020000000000	Economic Sector	68,587,899,500.00	63,425,899,500.00	5,909,251,420.40	23,402,763,513.68	36.9%	40,023,135,986.32
021500000000	Ministry of Agriculture and Natural Resources	10,801,340,000.00	7,092,340,000.00	172,585,228.66	172,585,228.66	2.4%	6,919,754,771.34
021500100100	Ministry of Agriculture and Natural Resources	8,425,500,000.00	5,925,500,000.00	-	-	0.0%	5,925,500,000.00
021510200100	Enugu State Agricultural Development Programme	-	2,000,000.00	2,000,000.00	2,000,000.00	100.0%	-
021510700100	Enugu State FADAM Project	2,323,680,000.00	1,112,680,000.00	170,585,228.66	170,585,228.66	15.3%	942,094,771.34
021500900100	Forestry Commission	52,160,000.00	52,160,000.00	-	-	0.0%	52,160,000.00

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
022000000000	Ministry of Finance and Economic Development	637,504,000.00	717,504,000.00	-	103,236,660.83	14.4%	614,267,339.17
022000100100	Ministry of Finance and Economic Development	133,000,000.00	199,000,000.00	-	70,339,448.58	35.3%	128,660,551.42
022000700100	Office of the State Accountant- General	325,610,000.00	339,610,000.00	-	32,897,212.25	9.7%	306,712,787.75
022000800100	Board of Internal Revenue	174,004,000.00	174,004,000.00	-	-	0.0%	174,004,000.00
022001200100	Enugu State Gaming Commission	4,890,000.00	4,890,000.00	-	-	0.0%	4,890,000.00
022200000000	Ministry of Commerce and Industry	3,358,555,000.00	3,033,055,000.00	194,813,724.08	208,367,024.08	6.9%	2,824,687,975.92
022200100100	Ministry of Commerce and Industry	1,185,630,000.00	1,185,630,000.00	15,999,100.00	19,999,100.00	1.7%	1,165,630,900.00
022201700100	Enugu State Investment Development Authority	32,200,000.00	32,200,000.00	-	9,553,300.00	29.7%	22,646,700.00
022201800100	Small and Medium Scale Enterprises Promotion	2,095,000,000.00	1,769,500,000.00	151,723,266.08	151,723,266.08	8.6%	1,617,776,733.92
022201900100	Enugu Marketing Company	45,725,000.00	45,725,000.00	27,091,358.00	27,091,358.00	59.2%	18,633,642.00
022700000000	Ministry of Labour and Productivity	32,280,000.00	32,280,000.00	-	-	0.0%	32,280,000.00
022700100100	Ministry of Labour and Productivity	32,280,000.00	32,280,000.00	-	-	0.0%	32,280,000.00
022800000000	Ministry of Science and Technology	570,000,000.00	570,000,000.00	-	53,000,000.00	9.3%	517,000,000.00
022800100100	Ministry of Science and Technology	570,000,000.00	570,000,000.00	-	53,000,000.00	9.3%	517,000,000.00
022900000000	Ministry of Transport	184,750,000.00	184,750,000.00	2,000,000.00	3,346,000.00	1.8%	181,404,000.00
022900100100	Ministry of Transport	144,000,000.00	144,000,000.00	2,000,000.00	3,346,000.00	2.3%	140,654,000.00
022905300200	Coal City Transport Services	40,750,000.00	40,750,000.00	-	-	0.0%	40,750,000.00
023400000000	Ministry of Works and Infrastructure	33,985,000,000.00	35,671,500,000.00	5,015,615,795.40	21,573,794,419.35	60.5%	14,097,705,580.65
023400100100	Ministry of Works and Infrastructure	33,985,000,000.00	35,671,500,000.00	5,015,615,795.40	21,573,794,419.35	60.5%	14,097,705,580.65
023600000000	Ministry of Culture and Tourism	2,174,700,000.00	2,174,700,000.00	-	-	0.0%	2,174,700,000.00
023600100100	Ministry of Culture and Tourism	1,640,500,000.00	1,640,500,000.00	-	-	0.0%	1,640,500,000.00
023600400100	Council for Arts and Culture	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
023605200100	Tourism Board	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
023605200200	Nike Lake Resort Hotel	521,000,000.00	521,000,000.00	-	-	0.0%	521,000,000.00
023800000000	State Economic Planning Commission	521,100,000.00	521,100,000.00	-	-	0.0%	521,100,000.00
023800100100	State Economic Planning Commission	369,000,000.00	369,000,000.00	-	-	0.0%	369,000,000.00
023800400100	State Bureau of Statistics	152,100,000.00	152,100,000.00	-	-	0.0%	152,100,000.00
025200000000	Ministry of Water Resources	9,896,000,000.00	7,346,000,000.00	85,640,820.00	371,832,512.00	5.1%	6,974,167,488.00
025200100100	Ministry of Water Resources	1,139,000,000.00	1,139,000,000.00	23,240,000.00	135,222,630.00	11.9%	1,003,777,370.00
025210200100	Enugu State Water Corporation	8,025,000,000.00	5,475,000,000.00	36,576,020.00	187,466,020.00	3.4%	5,287,533,980.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency	700,000,000.00	700,000,000.00	25,824,800.00	49,143,862.00	7.0%	650,856,138.00
025210400100	Small Town Water and Sanitation Agency	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
025300000000	Ministry of Housing	754,240,000.00	754,240,000.00	-	-	0.0%	754,240,000.00
025300100100	Ministry of Housing	415,200,000.00	415,200,000.00	-	-	0.0%	415,200,000.00
025301000100	Enugu State Housing Development Corporation	339,040,000.00	339,040,000.00	-	-	0.0%	339,040,000.00
025400000000	Ministry of Rural Development	4,329,780,000.00	3,985,780,000.00	438,595,852.26	761,638,721.26	19.1%	3,224,141,278.74
025400100100	Ministry of Rural Development	390,900,000.00	392,900,000.00	7,000,000.00	7,000,000.00	1.8%	385,900,000.00
025400100200	Community Development Council	188,000,000.00	188,000,000.00	-	-	0.0%	188,000,000.00
025400700100	Fire Service Department	554,000,000.00	554,000,000.00	50,318,300.00	122,330,012.00	22.1%	431,669,988.00
025410200100	Community and Social Development Agency	1,334,880,000.00	988,880,000.00	176,691,505.26	176,691,505.26	17.9%	812,188,494.74
025410300100	Rural Electrification Board (REB)	1,862,000,000.00	1,862,000,000.00	204,586,047.00	455,617,204.00	24.5%	1,406,382,796.00
026000000000	Ministry of Lands and Urban Development	686,350,000.00	686,350,000.00	-	154,962,947.50	22.6%	531,387,052.50
026000100100	Ministry of Lands and Urban Development	686,350,000.00	686,350,000.00	-	154,962,947.50	22.6%	531,387,052.50
026400000000	Ministry of Budget and Planning	656,300,500.00	656,300,500.00	-	-	0.0%	656,300,500.00
026400100100	Ministry of Budget and Planning	656,300,500.00	656,300,500.00	-	-	0.0%	656,300,500.00
030000000000	Law and Justice Sector	7,220,462,000.00	7,293,462,000.00	193,299,644.72	631,749,269.95	8.7%	6,661,712,730.05
031800000000	The State Judiciary	6,632,893,000.00	6,705,893,000.00	193,299,644.72	598,533,357.57	8.9%	6,107,359,642.43
031800100100	Judicial Service Commission	471,190,000.00	471,190,000.00	-	33,648,107.85	7.1%	437,541,892.15
031805100100	Enugu State High Court	4,982,935,000.00	5,055,935,000.00	182,592,644.72	473,384,149.72	9.4%	4,582,550,850.28
031805200100	Customary Court of Appeal	1,178,768,000.00	1,178,768,000.00	10,707,000.00	91,501,100.00	7.8%	1,087,266,900.00
032600000000	Ministry of Justice	587,569,000.00	587,569,000.00	-	33,215,912.38	5.7%	554,353,087.62
032600100100	Ministry of Justice	486,749,000.00	486,749,000.00	-	33,215,912.38	6.8%	453,533,087.62
032600700100	Citizens' Rights and Mediation Centre	24,600,000.00	24,600,000.00	-	-	0.0%	24,600,000.00
032601200100	Administrator-General/Public Trustees	6,200,000.00	6,200,000.00	-	-	0.0%	6,200,000.00
032601300100	Enugu State Justice Reform Team	70,020,000.00	70,020,000.00	-	-	0.0%	70,020,000.00
040000000000	Regional	1,221,320,000.00	1,221,320,000.00	-	87,100,000.00	7.1%	1,134,220,000.00
046500000000	Ministry of Capital Territory Development	1,221,320,000.00	1,221,320,000.00	-	87,100,000.00	7.1%	1,134,220,000.00
046500100100	Enugu Capital Territory Development Authority	1,221,320,000.00	1,221,320,000.00	-	87,100,000.00	7.1%	1,134,220,000.00

Code	Adminstrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
050000000000	Social Sector	27,508,389,000.00	24,866,389,000.00	3,299,411,756.06	5,292,900,909.02	21.3%	19,573,488,090.98
051300000000	Ministry of Youth and Sport	3,135,200,000.00	2,189,200,000.00	-	215,145,905.18	9.8%	1,974,054,094.82
051300100100	Ministry of Youth and Sport	3,091,100,000.00	2,145,100,000.00	-	215,145,905.18	10.0%	1,929,954,094.82
051300200100	Rangers Management Corporation	44,100,000.00	44,100,000.00	-	-	0.0%	44,100,000.00
051400000000	Ministry of Gender Affairs and Social Develop	179,400,000.00	179,400,000.00	-	-	0.0%	179,400,000.00
051400100100	Ministry of Gender Affairs and Social Development	179,400,000.00	179,400,000.00	-	-	0.0%	179,400,000.00
051700000000	Ministry of Education	9,354,731,000.00	7,854,731,000.00	1,678,000,000.00	1,907,382,248.54	24.3%	5,947,348,751.46
051700100100	Ministry of Education	386,006,000.00	386,006,000.00	-	-	0.0%	386,006,000.00
051700300100	Enugu State Universal Basic Education Board	6,000,000,000.00	4,500,000,000.00	1,678,000,000.00	1,697,382,248.54	37.7%	2,802,617,751.46
051700800100	Enugu State Library Board	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
051700900100	Examinations Development Centre	6,800,000.00	6,800,000.00	-	-	0.0%	6,800,000.00
051701000100	Agency for Mass Literacy	19,560,000.00	19,560,000.00	-	-	0.0%	19,560,000.00
051701800100	Enugu State Polytechnic Iwollo	980,500,000.00	980,500,000.00	-	10,000,000.00	1.0%	970,500,000.00
051701900100	Enugu State College of Education (Technical)	108,345,000.00	108,345,000.00	-	-	0.0%	108,345,000.00
051702600200	Enugu State University of Science and Technology	391,200,000.00	391,200,000.00	-	100,000,000.00	25.6%	291,200,000.00
051703100100	Institute of Management and Techonology (IMT)	410,760,000.00	410,760,000.00	-	100,000,000.00	24.3%	310,760,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	508,560,000.00	508,560,000.00	-	-	0.0%	508,560,000.00
051705400100	Enugu State Science Technical and Vocational Sch.	238,000,000.00	238,000,000.00	-	-	0.0%	238,000,000.00
051705600100	Enugu State Scholarship and Education Loans Boar	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
052100000000	Ministry of Health	13,025,158,000.00	12,829,158,000.00	1,223,207,756.06	1,943,510,037.49	15.1%	10,885,647,962.51
052100100100	Ministry of Health	1,982,400,000.00	1,982,400,000.00	145,008,234.19	598,647,913.87	30.2%	1,383,752,086.13
052100300100	Enugu State Primary Health Care Development Age	1,579,150,000.00	1,383,150,000.00	20,394,150.87	84,970,002.62	6.1%	1,298,179,997.38
052100200100	Enugu State Agency for Universal Health Coverage	39,608,000.00	39,608,000.00	-	-	0.0%	39,608,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	818,000,000.00	818,000,000.00	-	-	0.0%	818,000,000.00
052102600200	ESUT College of Medicine (Teaching Hospital)	7,850,000,000.00	7,850,000,000.00	1,057,805,371.00	1,256,892,121.00	16.0%	6,593,107,879.00
052110200100	Enugu State Hospitals Management Board (SHB)	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
052110300100	Enugu State College of Health Technology, Oji Rive	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
052110300200	Enugu State College of Public Health Nursing/Health	86,000,000.00	86,000,000.00	-	3,000,000.00	3.5%	83,000,000.00
053500000000	Ministry of Environment and Mineral Resourc	1,748,500,000.00	1,748,500,000.00	378,204,000.00	1,206,862,717.81	69.0%	541,637,282.19
053500100100	Ministry of Environment and Mineral Resources	1,201,000,000.00	1,301,000,000.00	378,204,000.00	1,149,081,053.75	88.3%	151,918,946.25
053505300100	Enugu State Waste Management Authority (ESWAN)	547,500,000.00	447,500,000.00	-	57,781,664.06	12.9%	389,718,335.94
055100000000	Ministry of Local Government	12,900,000.00	12,900,000.00	-	-	0.0%	12,900,000.00
055100100100	Ministry of Local Government	12,900,000.00	12,900,000.00	-	-	0.0%	12,900,000.00
056200000000	Ministry of Chieftaincy Matters	52,500,000.00	52,500,000.00	20,000,000.00	20,000,000.00	38.1%	32,500,000.00
056200100100	Ministry of Chieftaincy Matters	52,500,000.00	52,500,000.00	20,000,000.00	20,000,000.00	38.1%	32,500,000.00

Table 8: Other Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2022 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	<i>Total Other Expenditure</i>	<i>5,300,000,000.00</i>	<i>9,732,500,000.00</i>	<i>1,470,892,477.80</i>	<i>6,210,150,031.41</i>	<i>63.8%</i>	<i>3,522,349,968.59</i>
020000000000	Economic Sector	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
022000000000	Ministry of Finance and Economic Development	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
022000700100	Office of the State Accountant- General	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59

2.E Expenditure by Economic Classification

Table 9 Tptal Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2022 Q4 - Total Expenditure by Economic Classification

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
2	EXPENDITURES	186,635,135,582.00	186,635,135,582.00	30,350,872,897.19	102,651,501,901.00	55.0%	83,983,633,681.00
21	PERSONNEL COST	40,673,396,812.00	40,819,896,812.00	10,181,043,786.23	40,611,247,464.61	99.5%	208,649,347.39
2101	SALARY	21,956,021,861.00	22,156,021,861.00	5,580,772,492.37	24,761,780,621.13	111.8%	- 2,605,758,760.13
210101	SALARIES AND WAGES	21,956,021,861.00	22,156,021,861.00	5,580,772,492.37	24,761,780,621.13	111.8%	- 2,605,758,760.13
21010101	SALARY	21,492,890,136.00	20,892,890,136.00	5,446,261,234.24	24,496,960,874.48	117.3%	- 3,604,070,738.48
21010102	OVER TIME PAYMENTS	41,459,835.00	41,459,835.00	7,506,788.64	26,189,218.32	63.2%	15,270,616.68
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	421,671,890.00	1,221,671,890.00	127,004,469.49	238,630,528.33	19.5%	983,041,361.67
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,304,574,951.00	10,251,074,951.00	1,871,216,957.92	7,861,181,134.51	76.7%	2,389,893,816.49
210201	ALLOWANCES	10,304,574,951.00	10,251,074,951.00	1,871,216,957.92	7,861,181,134.51	76.7%	2,389,893,816.49
21020101	Housing/Rent Allowance	3,137,807,162.00	3,147,814,422.00	566,527,494.20	2,574,557,332.49	81.8%	573,257,089.51
21020102	Transport Allowance	999,314,131.00	964,314,131.00	115,098,853.29	411,380,503.62	42.7%	552,933,627.38
21020103	Meal Subsidy	480,471,512.00	480,471,512.00	46,223,142.92	205,262,261.64	42.7%	275,209,250.36
21020104	Utility Allowance	465,316,027.00	436,808,767.00	53,256,371.87	221,709,527.66	50.8%	215,099,239.34
21020105	Entertainment Allowance	150,379,576.00	150,379,576.00	6,948,860.60	28,863,383.89	19.2%	121,516,192.11
21020106	Leave allowances	1,086,554,195.00	1,086,554,195.00	1,860,401.89	113,130,552.16	10.4%	973,423,642.84
21020107	Domestic Staff Allowance	1,699,935,107.00	1,699,935,107.00	602,507,618.99	2,560,822,067.04	150.6%	- 860,886,960.04
21020108	Shift Duty Allowance	76,925,575.00	76,925,575.00	24,790,595.30	102,504,268.23	133.3%	- 25,578,693.23
21020109	Call Duties Allowances	132,836,241.00	132,836,241.00	44,532,525.73	167,536,870.19	126.1%	- 34,700,629.19
21020110	Clinical Duty Allowance	1,328,363.00	1,328,363.00	267,747.39	919,521.39	69.2%	408,841.61
21020111	Hazard Allowance	103,913,035.00	103,913,035.00	49,655,804.28	251,564,146.08	242.1%	- 147,651,111.08
21020112	Rural Posting Allowance	1,574,911.00	1,574,911.00	4,809,774.81	6,372,277.01	404.6%	- 4,797,366.01
21020113	Teaching Allowance	874,747,213.00	874,747,213.00	283,979,673.14	913,376,657.89	104.4%	- 38,629,444.89
21020114	Admin Allowance	41,121,697.00	41,121,697.00	5,130,175.81	41,167,601.45	100.1%	- 45,904.45
21020115	Arrears Allowances	862,418,628.00	862,418,628.00	30,050,548.91	74,614,886.17	8.7%	787,803,741.83
21020116	Secretarial Allowance	1,080.00	1,080.00	180.00	2,858.67	264.7%	- 1,778.67
21020117	Professional Allowance	319,110.00	319,110.00	-	101,564.80	31.8%	217,545.20
21020123	Newspaper Allowance	22,750.00	22,750.00	-	22,190.00	97.5%	560.00
21020125	Inducement Allowance	2,841,016.00	2,841,016.00	699,247.59	3,010,410.36	106.0%	- 169,394.36
21020126	Other Allowances	186,747,622.00	186,747,622.00	34,877,941.20	184,262,253.77	98.7%	2,485,368.23
2103	SOCIAL BENEFITS	8,412,800,000.00	8,412,800,000.00	2,729,054,335.94	7,988,285,708.97	95.0%	424,514,291.03
210301	SOCIAL BENEFITS	8,412,800,000.00	8,412,800,000.00	2,729,054,335.94	7,988,285,708.97	95.0%	424,514,291.03
21030101	GRATUITY	1,144,000,000.00	1,144,000,000.00	32,660,719.96	140,355,268.00	12.3%	1,003,644,732.00
21030102	PENSION	7,229,000,000.00	7,229,000,000.00	2,696,393,615.98	7,847,930,440.97	108.6%	- 618,930,440.97
21030103	DEATH BENEFITS	39,800,000.00	39,800,000.00	-	-	0.0%	39,800,000.00

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
22	OTHER RECURRENT COSTS	30,804,053,000.00	37,557,553,000.00	8,281,263,782.60	27,923,947,983.92	74.3%	9,633,605,016.08
2202	OVERHEAD COST	25,504,053,000.00	27,825,053,000.00	6,810,371,304.80	21,713,797,952.51	78.0%	6,111,255,047.49
220201	TRAVEL & TRANSPORT - GENERAL	3,093,400,000.00	4,989,400,000.00	935,107,340.86	3,294,526,497.24	66.0%	1,694,873,502.76
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	568,400,000.00	533,400,000.00	237,850,332.30	392,910,063.73	73.7%	140,489,936.27
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	949,200,000.00	1,322,200,000.00	333,597,676.00	920,602,873.46	69.6%	401,597,126.54
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	725,000,000.00	835,000,000.00	46,692,592.50	791,513,025.80	94.8%	43,486,974.20
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	338,500,000.00	1,786,500,000.00	216,074,303.36	836,156,877.61	46.8%	950,343,122.39
22020105	Hotel Accommodation	512,300,000.00	512,300,000.00	100,892,436.70	353,343,656.64	69.0%	158,956,343.36
220202	UTILITIES - GENERAL	1,378,610,000.00	1,366,610,000.00	236,222,680.56	739,815,723.73	54.1%	626,794,276.27
22020201	ELECTRICITY CHARGES	1,165,600,000.00	1,110,600,000.00	160,698,558.90	469,997,266.61	42.3%	640,602,733.39
22020202	TELEPHONE CHARGES	52,610,000.00	38,610,000.00	9,835,970.95	40,918,583.70	106.0%	- 2,308,583.70
22020203	INTERNET ACCESS CHARGES	40,700,000.00	55,700,000.00	26,573,305.98	84,828,785.88	152.3%	- 29,128,785.88
22020204	SATELLITE BROADCASTING ACCESS CHARGES	33,800,000.00	50,800,000.00	7,346,800.00	17,538,663.81	34.5%	33,261,336.19
22020205	WATER RATES	35,950,000.00	35,950,000.00	20,962,294.73	77,752,498.73	216.3%	- 41,802,498.73
22020206	SEWERAGE CHARGES	20,050,000.00	30,050,000.00	9,030,800.00	14,293,744.60	47.6%	15,756,255.40
22020207	LEASED COMMUNICATION LINES(S)	20,000,000.00	35,000,000.00	1,674,950.00	33,325,050.00	4.8%	33,325,050.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	9,900,000.00	9,900,000.00	100,000.00	32,811,230.40	331.4%	- 22,911,230.40
220203	MATERIALS & SUPPLIES - GENERAL	1,730,880,000.00	1,884,480,000.00	651,453,329.28	1,971,928,229.62	104.6%	- 87,448,229.62
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	771,750,000.00	859,750,000.00	874,364,975.74	874,364,975.74	101.7%	- 14,614,431.89
22020302	BOOKS	46,100,000.00	31,750,000.00	148,803,620.00	288,351,560.48	908.2%	- 256,601,560.48
22020303	NEWSPAPERS	23,650,000.00	23,650,000.00	2,449,516.12	21,728,620.49	91.9%	1,921,379.51
22020304	MAGAZINES & PERIODICALS	16,080,000.00	16,080,000.00	1,509,800.00	9,600,692.60	59.7%	6,479,307.40
22020305	PRINTING OF NON SECURITY DOCUMENTS	202,850,000.00	265,850,000.00	66,484,195.80	264,645,795.80	99.5%	1,204,204.20
22020306	PRINTING OF SECURITY DOCUMENTS	58,500,000.00	83,500,000.00	21,569,458.00	55,758,055.00	66.8%	27,741,945.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	56,200,000.00	60,200,000.00	2,032,550.00	49,172,283.32	81.7%	11,027,716.68
22020308	FIELD & CAMPING MATERIALS SUPPLIES	64,550,000.00	65,500,000.00	973,000.00	20,137,500.00	30.7%	45,362,500.00
22020309	UNIFORMS & OTHER CLOTHING	123,000,000.00	110,000,000.00	40,007,403.75	58,866,903.75	53.5%	51,133,096.25
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	48,200,000.00	48,200,000.00	9,440,091.61	41,258,019.61	85.6%	6,941,980.39
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	320,000,000.00	320,000,000.00	74,019,718.26	288,044,366.68	90.0%	31,955,633.32
220204	MAINTENANCE SERVICES - GENERAL	1,295,460,000.00	1,391,260,000.00	452,856,872.92	1,520,663,182.44	109.3%	- 129,403,182.44
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	509,900,000.00	630,900,000.00	160,231,008.11	467,438,162.89	74.1%	163,461,837.11
22020402	MAINTENANCE OF OFFICE FURNITURE	84,810,000.00	84,810,000.00	27,499,364.06	71,531,103.58	84.3%	13,278,896.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	112,400,000.00	106,200,000.00	36,648,216.25	185,068,756.25	174.3%	- 78,868,756.25
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	82,600,000.00	82,600,000.00	34,679,104.04	191,767,718.16	232.2%	- 109,167,718.16
22020405	MAINTENANCE OF PLANTS/GENERATORS	87,800,000.00	102,800,000.00	45,369,316.99	84,637,638.99	82.3%	18,162,361.01
22020406	OTHER MAINTENANCE SERVICES	227,650,000.00	191,650,000.00	92,383,721.77	453,760,010.87	236.8%	- 262,110,010.87
22020410	MAINTENANCE OF STREET LIGHTINGS	172,000,000.00	172,000,000.00	41,600,000.00	49,923,650.00	29.0%	122,076,350.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6,500,000.00	16,500,000.00	12,779,841.70	14,869,841.70	90.1%	1,630,158.30
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100.0%	-
22020413	MINOR ROAD MAINTENANCE	10,300,000.00	2,300,000.00	166,300.00	166,300.00	7.2%	2,133,700.00
220205	TRAINING - GENERAL	532,600,000.00	563,600,000.00	140,337,067.78	475,458,596.85	84.4%	88,141,403.15
22020501	LOCAL TRAINING	474,100,000.00	515,100,000.00	116,033,067.78	447,673,096.85	86.9%	67,426,903.15
22020502	INTERNATIONAL TRAINING	58,500,000.00	48,500,000.00	24,304,000.00	27,785,500.00	57.3%	20,714,500.00
220206	OTHER SERVICES - GENERAL	7,857,680,000.00	7,799,180,000.00	1,668,923,682.06	5,976,444,307.43	76.6%	1,822,735,692.57
22020601	SECURITY SERVICES	291,950,000.00	195,950,000.00	74,886,077.57	270,325,941.29	138.0%	- 74,375,941.29
22020602	OFFICE RENT	60,000,000.00	40,000,000.00	900,000.00	30,117,000.00	75.3%	9,883,000.00
22020603	RESIDENTIAL RENT	97,800,000.00	132,800,000.00	41,508,190.00	91,713,024.02	69.1%	41,086,975.98
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,200,800,000.00	7,200,800,000.00	1,257,194,800.00	4,858,103,800.00	67.5%	2,342,696,200.00
22020605	CLEANING & FUMIGATION SERVICES	207,130,000.00	229,630,000.00	294,434,614.49	726,184,542.12	316.2%	- 496,554,542.12
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,605,000,000.00	1,733,000,000.00	122,765,248.24	749,580,098.18	43.3%	983,419,901.82
22020701	FINANCIAL CONSULTING	1,177,500,000.00	1,144,000,000.00	43,419,650.00	279,955,489.21	24.5%	864,044,510.79
22020702	INFORMATION TECHNOLOGY CONSULTING	39,800,000.00	36,300,000.00	14,027,626.00	104,770,114.85	288.6%	- 68,470,114.85
22020703	LEGAL SERVICES	268,000,000.00	413,000,000.00	15,967,711.00	282,005,876.72	68.3%	130,994,123.28
22020704	ENGINEERING SERVICES	11,500,000.00	11,500,000.00	5,900,680.00	10,058,470.00	87.5%	1,441,530.00
22020705	ARCHITECTURAL SERVICES	6,300,000.00	6,300,000.00	6,127.00	1,506,127.00	23.9%	4,793,873.00
22020706	SURVEYING SERVICES	54,900,000.00	54,900,000.00	34,671,454.24	56,405,639.24	102.7%	- 1,505,639.24
22020707	AGRICULTURAL CONSULTING	37,000,000.00	37,000,000.00	5,122,000.00	10,228,381.16	27.6%	26,771,618.84
22020708	MEDICAL CONSULTING	10,000,000.00	30,000,000.00	3,650,000.00	4,650,000.00	15.5%	25,350,000.00

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
220208	FUEL & LUBRICANTS - GENERAL	1,985,600,000.00	2,132,600,000.00	1,134,849,721.53	2,261,856,060.67	106.1%	- 129,256,060.67
22020801	MOTOR VEHICLE FUEL COST	560,550,000.00	687,550,000.00	396,608,000.40	756,132,939.79	110.0%	- 68,582,939.79
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,051,900,000.00	1,051,900,000.00	630,313,200.00	1,229,110,515.98	116.8%	- 177,210,515.98
22020803	PLANT / GENERATOR FUEL COST	330,150,000.00	330,150,000.00	99,143,521.13	242,792,604.90	73.5%	- 87,357,395.10
22020806	COOKING GAS/FUEL COST	43,000,000.00	63,000,000.00	8,785,000.00	33,820,000.00	53.7%	- 29,180,000.00
220209	FINANCIAL CHARGES - GENERAL	131,843,000.00	123,343,000.00	115,474,739.35	264,519,793.00	214.5%	- 141,176,793.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,773,000.00	31,273,000.00	22,115,703.25	129,165,220.37	413.0%	- 97,892,220.37
22020902	INSURANCE PREMIUM	95,000,000.00	91,000,000.00	93,358,217.10	135,175,318.13	148.5%	- 44,175,318.13
22020904	OTHER CRF BANK CHARGES	1,070,000.00	1,070,000.00	819.00	179,254.50	16.8%	- 890,745.50
220210	MISCELLANEOUS EXPENSES GENERAL	5,892,980,000.00	5,841,580,000.00	1,352,380,622.22	4,459,005,463.35	76.3%	1,382,574,536.65
22021001	REFRESHMENT & MEALS	339,650,000.00	296,650,000.00	144,804,318.80	345,316,778.44	116.4%	- 48,666,778.44
22021002	HONORARIUM & SITTING ALLOWANCE	714,200,000.00	709,200,000.00	301,203,678.00	1,132,542,624.54	159.7%	- 423,342,624.54
22021003	PUBLICITY & ADVERTISEMENTS	547,550,000.00	756,550,000.00	138,744,201.31	540,509,955.83	71.4%	- 216,040,044.17
22021004	MEDICAL EXPENSES-LOCAL	330,400,000.00	230,400,000.00	21,643,605.00	65,561,605.00	28.5%	- 164,838,395.00
22021006	POSTAGES & COURIER SERVICES	18,750,000.00	18,750,000.00	9,035,689.20	86,692,181.53	462.4%	- 67,942,181.53
22021007	WELFARE PACKAGES	414,950,000.00	375,450,000.00	183,079,566.75	397,826,092.42	106.0%	- 22,376,092.42
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	42,800,000.00	32,800,000.00	3,864,490.00	72,664,425.00	221.5%	- 39,864,425.00
22021009	SPORTING ACTIVITIES	298,500,000.00	253,500,000.00	60,317,684.08	310,567,276.14	122.5%	- 57,067,276.14
22021010	DIRECT TEACHING & LABORATORY COST	38,500,000.00	38,500,000.00	1,520,250.00	5,520,250.00	14.3%	- 32,979,750.00
22021011	Recruitment and Appointment (Service wide)	51,600,000.00	61,600,000.00	1,970,000.00	6,411,500.00	10.4%	- 55,188,500.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	700,000.00	700,000.00	-	-	0.0%	- 700,000.00
22021013	PROMOTION (SERVICE WIDE)	15,300,000.00	20,300,000.00	5,892,000.00	10,892,000.00	53.7%	- 9,408,000.00
22021014	Annual Budget Defence Expenses & Administration	73,250,000.00	73,350,000.00	29,918,137.06	61,307,021.39	83.6%	- 12,042,978.61
22021016	Servicom	18,550,000.00	18,550,000.00	3,756,765.00	8,157,286.02	44.0%	- 10,392,713.98
22021019	MEDICAL EXPENSES-INTERNATIONAL	92,000,000.00	85,000,000.00	41,000,000.00	72,170,000.00	84.9%	- 12,830,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	500,180,000.00	500,180,000.00	47,205,000.00	205,249,700.00	41.0%	- 294,930,300.00
22021021	SPECIAL DAYS/CELEBRATIONS	278,600,000.00	247,600,000.00	55,112,770.00	168,508,640.00	68.1%	- 79,091,360.00
22021022	Donations	1,520,000,000.00	1,520,000,000.00	282,040,467.02	796,542,802.00	52.4%	- 723,457,198.00
22021026	Common services (Committee/Commissions)	577,500,000.00	582,500,000.00	21,272,000.00	172,565,325.04	29.6%	- 409,934,674.96
22021027	Cost of IGR Collection	20,000,000.00	20,000,000.00	-	-	0.0%	- 20,000,000.00
2206	PUBLIC DEBT CHARGES	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
220601	FOREIGN INTEREST / DISCOUNT	300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00	100.0%	-
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL/LONG TERM BORROWING	300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00	100.0%	-
220602	DOMESTIC INTEREST / DISCOUNT	2,000,000,000.00	6,432,500,000.00	1,164,380,417.16	2,919,898,605.67	45.4%	3,512,601,394.33
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL/LONG TERM BORROWING	2,000,000,000.00	6,432,500,000.00	1,164,380,417.16	2,919,898,605.67	45.4%	- 3,512,601,394.33
220603	FOREIGN PRINCIPAL	1,000,000,000.00	1,000,000,000.00	6,512,060.64	990,251,425.74	99.0%	9,748,574.26
22060301	FOREIGN PRINCIPAL - TREASURY BILL/LONG TERM BORROWING	1,000,000,000.00	1,000,000,000.00	6,512,060.64	990,251,425.74	99.0%	- 9,748,574.26
220604	DOMESTIC PRINCIPAL	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	100.0%	-
22060401	DOMESTIC PRINCIPAL - TREASURY BILL/LONG TERM BORROWING	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	100.0%	-
23	Capital Expenditure	115,157,685,770.00	108,257,685,770.00	11,888,565,328.36	34,116,306,452.47	31.5%	74,141,379,317.53
2301	FIXED ASSETS PURCHASED	18,196,532,530.00	16,132,532,530.00	840,989,992.60	3,539,621,911.85	21.9%	12,592,910,618.15
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,196,532,530.00	16,132,532,530.00	840,989,992.60	3,539,621,911.85	21.9%	12,592,910,618.15
23010101	PURCHASE / ACQUISITION OF LAND	70,000,000.00	100,000,000.00	-	56,540,000.00	56.5%	- 43,460,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	600,000,000.00	-	-	-	-	-
23010104	PURCHASE MOTOR CYCLES	56,915,000.00	56,915,000.00	-	-	0.0%	- 56,915,000.00
23010105	PURCHASE OF MOTOR VEHICLES	4,301,000,000.00	4,561,000,000.00	474,627,743.54	1,896,445,974.16	41.6%	- 2,664,554,025.84
23010106	PURCHASE OF VANS	238,000,000.00	188,000,000.00	-	-	0.0%	- 188,000,000.00
23010107	PURCHASE OF TRUCKS	887,100,000.00	787,100,000.00	6,633,200.00	6,633,200.00	0.8%	- 780,466,800.00
23010108	PURCHASE OF BUSES	35,000,000.00	35,000,000.00	-	-	0.0%	- 35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,634,157,970.00	3,773,157,970.00	228,558,612.53	1,070,947,384.10	28.4%	- 2,702,210,585.90
23010113	PURCHASE OF COMPUTERS	249,246,000.00	254,246,000.00	-	22,067,000.00	8.7%	- 232,179,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	95,152,800.00	95,152,800.00	-	-	0.0%	- 95,152,800.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	20,999,000.00	20,999,000.00	-	1,047,625.00	5.0%	- 19,951,375.00
23010117	PURCHASE OF SHREDDING MACHINES	1,050,000.00	1,050,000.00	-	-	0.0%	- 1,050,000.00
23010118	PURCHASE OF SCANNERS	400,000.00	400,000.00	-	-	0.0%	- 400,000.00
23010119	PURCHASE OF POWER GENERATING SET	202,460,000.00	298,460,000.00	6,900,000.00	61,876,887.00	20.7%	- 236,583,113.00
23010120	PURCHASE OF Canteen / Kitchen Equipment	54,500,000.00	54,500,000.00	1,816,500.00	5,572,800.00	10.2%	- 48,927,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,968,190,000.00	1,968,190,000.00	81,200,936.53	110,882,177.53	5.6%	- 1,857,307,822.47
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	53,465,000.00	73,465,000.00	28,044,000.00	51,568,000.00	70.2%	- 21,897,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,037,898,760.00	1,137,898,760.00	-	103,000,000.00	9.1%	- 1,034,898,760.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	164,768,000.00	164,768,000.00	-	-	0.0%	- 164,768,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	87,500,000.00	87,500,000.00	-	-	0.0%	- 87,500,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	516,000,000.00	516,000,000.00	-	10,000,000.00	1.9%	- 506,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,088,680,000.00	1,096,680,000.00	-	50,791,700.00	4.6%	- 1,045,888,300.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	769,250,000.00	797,250,000.00	13,209,000.00	92,249,164.06	11.6%	- 705,000,835.94
23010130	PURCHASE OF RECREATIONAL FACILITIES	10,500,000.00	10,500,000.00	-	-	0.0%	- 10,500,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	54,300,000.00	54,300,000.00	-	-	0.0%	- 54,300,000.00

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
2302	CONSTRUCTION / PROVISION	64,890,060,240.00	60,384,160,240.00	5,624,660,583.00	19,761,908,347.21	32.7%	40,622,251,892.79
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,890,060,240.00	60,384,160,240.00	5,624,660,583.00	19,761,908,347.21	32.7%	40,622,251,892.79
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,247,500,000.00	6,888,500,000.00	691,220,218.02	1,416,276,377.99	20.6%	5,472,223,622.01
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,267,000,000.00	1,097,000,000.00	-	178,295,747.08	16.3%	918,704,252.92
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,658,900,000.00	1,658,900,000.00	33,131,947.00	184,771,869.00	11.1%	1,474,128,131.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	62,900,000.00	62,900,000.00	-	-	0.0%	62,900,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,233,940,000.00	5,233,940,000.00	87,886,671.00	310,292,483.00	5.9%	4,923,647,517.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,528,000,000.00	8,533,600,000.00	1,093,013,949.12	4,221,769,619.79	49.5%	4,311,830,380.21
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,211,400,240.00	4,111,400,240.00	386,806,419.06	1,174,153,368.59	28.6%	2,937,246,871.41
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	2,897,100,000.00	1,951,100,000.00	-	205,490,905.18	10.5%	1,745,609,094.82
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,001,680,000.00	1,790,680,000.00	170,585,228.66	170,585,228.66	9.5%	1,620,094,771.34
23020114	CONSTRUCTION / PROVISION OF ROADS	16,950,000,000.00	15,825,000,000.00	2,979,896,662.43	8,143,922,038.51	51.5%	7,681,077,961.49
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,316,295,000.00	11,713,795,000.00	37,802,599.63	3,513,556,254.08	30.0%	8,200,238,745.92
23020122	CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS	2,000,000.00	4,000,000.00	3,244,388.08	3,244,388.08	81.1%	755,611.92
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	633,000,000.00	633,000,000.00	141,072,500.00	225,911,480.00	35.7%	407,088,520.00
23020124	CONSTRUCTION OF MARKETS/PARKS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	610,345,000.00	610,345,000.00	-	13,638,587.25	2.2%	596,706,412.75
2303	REHABILITATION / REPAIRS	12,770,335,000.00	11,751,335,000.00	1,971,257,306.94	4,242,868,951.80	36.1%	7,508,466,048.20
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,770,335,000.00	11,751,335,000.00	1,971,257,306.94	4,242,868,951.80	36.1%	7,508,466,048.20
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	300,000,000.00	270,000,000.00	-	33,648,107.85	12.5%	236,351,892.15
23030102	REHABILITATION / REPAIRS - ELECTRICITY	200,000,000.00	200,000,000.00	23,748,400.00	38,300,655.00	19.2%	161,699,345.00
23030103	REHABILITATION / REPAIRS - HOUSING	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,222,000,000.00	2,672,000,000.00	63,212,420.00	307,603,750.00	11.5%	2,364,396,250.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,336,520,000.00	2,836,520,000.00	1,678,000,000.00	1,678,000,000.00	59.2%	1,158,520,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5,000,000.00	50,000,000.00	-	1,845,500.00	3.7%	48,154,500.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	191,000,000.00	191,000,000.00	-	9,655,000.00	5.1%	181,345,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	627,500,000.00	627,500,000.00	74,301,500.00	74,301,500.00	11.8%	553,198,500.00
23030113	REHABILITATION / REPAIRS - ROADS	2,055,000,000.00	2,055,000,000.00	89,019,128.94	1,945,001,580.95	94.6%	109,998,419.05
23030115	REHABILITATION / REPAIRS - WATER-WAY	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,490,000,000.00	1,490,000,000.00	-	-	0.0%	1,490,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,109,315,000.00	1,125,315,000.00	42,975,858.00	147,311,958.00	13.1%	978,003,042.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	12,000,000.00	12,000,000.00	-	7,200,900.00	60.0%	4,799,100.00
2304	PRESERVATION OF THE ENVIRONMENT	2,563,160,000.00	3,605,060,000.00	1,344,083,853.60	2,857,553,374.63	79.3%	747,506,625.37
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,563,160,000.00	3,605,060,000.00	1,344,083,853.60	2,857,553,374.63	79.3%	747,506,625.37
23040101	TREE PLANTING	251,160,000.00	251,160,000.00	57,832,960.00	57,832,960.00	23.0%	193,327,040.00
23040102	EROSION & FLOOD CONTROL	1,307,000,000.00	2,158,900,000.00	908,046,893.60	1,650,639,360.88	76.5%	508,260,639.12
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	1,005,000,000.00	1,195,000,000.00	378,204,000.00	1,149,081,053.75	96.2%	45,918,946.25
2305	OTHER CAPITAL PROJECTS	16,737,598,000.00	16,384,598,000.00	2,107,573,592.22	3,714,353,866.98	22.7%	12,670,244,133.02
230501	ACQUISITION OF NON TANGIBLE ASSETS	16,737,598,000.00	16,384,598,000.00	2,107,573,592.22	3,714,353,866.98	22.7%	12,670,244,133.02
23050101	RESEARCH AND DEVELOPMENT	15,468,962,000.00	15,115,962,000.00	2,107,573,592.22	3,672,862,118.44	24.3%	11,443,099,881.56
23050102	COMPUTER SOFTWARE ACQUISITION	471,936,000.00	471,936,000.00	-	690,000.00	0.1%	471,246,000.00
23050103	MONITORING AND EVALUATION	796,700,000.00	796,700,000.00	-	40,801,748.54	5.1%	755,898,251.46

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Enugu State Government Budget Performance Report 2022 Q4 - Total Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Expenditure	186,635,135,582.00	186,635,135,582.00	30,350,872,897.19	102,651,501,901.00	55.0%	83,983,633,681.00
701	General Public Service	40,188,817,862.00	46,792,467,862.00	8,697,400,361.12	28,160,822,556.44	60.2%	18,631,645,305.56
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	25,991,872,300.00	27,149,022,300.00	5,376,006,400.79	16,157,925,531.77	59.5%	10,991,096,768.23
70111	Executive Organ and Legislative Organs	22,221,055,700.00	23,273,205,700.00	4,908,991,849.85	14,605,510,041.39	62.8%	8,667,695,658.61
70112	Financial and Fiscal Affairs	3,770,816,600.00	3,875,816,600.00	467,014,550.94	1,552,415,490.38	40.1%	2,323,401,109.62
7012	Foreign and Economic Aid	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
70121	Economic Aid to Developing Countries and Countries in Transition	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
7013	General Services	8,751,425,237.00	9,765,425,237.00	1,798,968,170.51	5,505,031,611.43	56.4%	4,260,393,625.57
70131	General Personnel Services	2,235,181,065.00	2,411,681,065.00	478,975,298.46	1,844,204,799.32	76.5%	567,476,265.68
70132	Overall Planning and Statistical Services	1,680,196,687.00	1,675,196,687.00	119,319,329.12	287,848,359.63	17.2%	1,387,348,327.37
70133	Other General Services	4,836,047,485.00	5,678,547,485.00	1,200,673,542.93	3,372,978,452.48	59.4%	2,305,569,032.52
7016	General Public Services N.E.C	138,320,325.00	138,320,325.00	51,533,312.02	287,715,381.83	208.0%	-
70161	General Public Services N.E.C	138,320,325.00	138,320,325.00	51,533,312.02	287,715,381.83	208.0%	-
7017	Public Debt Transactions	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
70171	Public Debt Transactions	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
703	Public Order and Safety	11,724,505,516.00	12,061,505,516.00	1,299,875,929.72	3,530,052,426.24	29.3%	8,531,453,089.76
7032	Fire Protection Services	584,200,000.00	599,700,000.00	53,334,548.70	132,228,387.11	22.0%	467,471,612.89
70321	Fire Protection Services	584,200,000.00	599,700,000.00	53,334,548.70	132,228,387.11	22.0%	467,471,612.89
7033	Law Courts	11,140,305,516.00	11,461,805,516.00	1,246,541,381.02	3,397,824,039.13	29.6%	8,063,981,476.87
70331	Law Courts	11,140,305,516.00	11,461,805,516.00	1,246,541,381.02	3,397,824,039.13	29.6%	8,063,981,476.87
704	Economic Affairs	53,797,268,679.00	51,479,868,679.00	6,630,169,707.46	25,595,334,477.91	49.7%	25,884,534,201.09
7041	General Economic, Commercial and Labour Affairs	4,426,606,306.00	4,130,706,306.00	281,646,123.66	563,468,674.42	13.6%	3,567,237,631.58
70411	General Economic and Commercial Affairs	4,303,627,935.00	4,006,627,935.00	255,111,441.61	499,520,930.16	12.5%	3,507,107,004.84
70412	General Labour Affairs	122,978,371.00	124,078,371.00	26,534,682.05	63,947,744.26	51.5%	60,130,626.74
7042	Agriculture, Forestry, Fishing and Hunting	11,203,979,290.00	7,494,979,290.00	287,947,029.58	625,250,971.78	8.3%	6,869,728,318.22
70421	Agriculture	11,203,979,290.00	7,494,979,290.00	287,947,029.58	625,250,971.78	8.3%	6,869,728,318.22
7043	Fuel and Energy	2,258,362,172.00	2,258,362,172.00	248,853,758.82	530,690,700.74	23.5%	1,727,671,471.26
70435	Electricity	2,258,362,172.00	2,258,362,172.00	248,853,758.82	530,690,700.74	23.5%	1,727,671,471.26
7044	Mining, Manufacturing and Construction	35,335,656,978.00	37,022,156,978.00	5,705,441,886.45	23,072,852,625.30	62.3%	13,949,304,352.70
70443	Construction	35,335,656,978.00	37,022,156,978.00	5,705,441,886.45	23,072,852,625.30	62.3%	13,949,304,352.70
7045	Transport	553,412,449.00	553,412,449.00	101,100,956.99	783,747,733.48	141.6%	-
70451	Road Transport	553,412,449.00	553,412,449.00	101,100,956.99	783,747,733.48	141.6%	-
7047	Other Industries	15,751,484.00	16,751,484.00	5,179,951.96	19,323,772.19	115.4%	-
70473	Tourism	15,751,484.00	16,751,484.00	5,179,951.96	19,323,772.19	115.4%	-
7049	Economic Affairs N. E. C	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
70491	Economic Affairs N. E. C	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
705	Environmental Protection	12,220,069,026.00	9,603,069,026.00	569,833,076.63	1,902,496,731.53	19.8%	7,700,572,294.47
7051	Waste Management	636,487,280.00	536,487,280.00	5,212,361.20	123,740,404.96	23.1%	412,746,875.04
70511	Waste Management	636,487,280.00	536,487,280.00	5,212,361.20	123,740,404.96	23.1%	412,746,875.04
7052	Waste Water Management	9,896,000,000.00	7,346,000,000.00	85,640,820.00	371,832,512.00	5.1%	6,974,167,488.00
70521	Waste Water Management	9,896,000,000.00	7,346,000,000.00	85,640,820.00	371,832,512.00	5.1%	6,974,167,488.00
7056	Environmental Protection N.E.C.	1,687,581,746.00	1,720,581,746.00	478,979,895.43	1,406,923,814.57	81.8%	313,657,931.43
70561	Environmental Protection N.E.C.	1,687,581,746.00	1,720,581,746.00	478,979,895.43	1,406,923,814.57	81.8%	313,657,931.43

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
706	Housing and Community Amenities	5,643,056,176.00	5,302,056,176.00	464,119,651.44	1,461,074,958.33	27.6%	3,840,981,217.67
7061	Housing Development	827,134,807.00	828,134,807.00	11,527,152.46	36,566,841.81	4.4%	791,567,965.19
70611	Housing Development	827,134,807.00	828,134,807.00	11,527,152.46	36,566,841.81	4.4%	791,567,965.19
7062	Community Development	4,076,787,025.00	3,732,787,025.00	257,382,769.35	656,510,307.38	17.6%	3,076,276,717.62
70621	Community Development	4,076,787,025.00	3,732,787,025.00	257,382,769.35	656,510,307.38	17.6%	3,076,276,717.62
7063	Water Supply	370,429,632.00	372,429,632.00	104,105,217.20	369,648,813.91	99.3%	2,780,818.09
70631	Water Supply	370,429,632.00	372,429,632.00	104,105,217.20	369,648,813.91	99.3%	2,780,818.09
7066	Housing and Community Amenities N. E. C	368,704,712.00	368,704,712.00	91,104,512.43	398,348,995.23	108.0%	-
70661	Housing and Community Amenities N. E. C	368,704,712.00	368,704,712.00	91,104,512.43	398,348,995.23	108.0%	-
707	Health	19,869,441,709.00	19,535,441,709.00	3,285,489,474.37	10,433,459,367.97	53.4%	9,101,982,341.03
7071	Medical Products, Appliances and Equipment	40,000,000.00	40,000,000.00	-	6,951,191.00	17.4%	33,048,809.00
70713	Therapeutic Appliances and Equipment	40,000,000.00	40,000,000.00	-	6,951,191.00	17.4%	33,048,809.00
7073	Hospital Services	15,198,132,656.00	15,140,132,656.00	2,876,734,914.34	8,780,861,975.87	58.0%	6,359,270,680.13
70731	General Hospital Services	3,140,023,636.00	3,082,023,636.00	582,577,006.74	2,835,022,737.85	92.0%	247,000,898.15
70732	Specialized Hospital Services	12,058,109,020.00	12,058,109,020.00	2,294,157,907.60	5,945,839,238.02	49.3%	6,112,269,781.98
7074	Public Health Services	1,798,408,000.00	1,602,408,000.00	25,785,583.43	118,319,750.43	7.4%	1,484,088,249.57
70741	Public Health Services	1,798,408,000.00	1,602,408,000.00	25,785,583.43	118,319,750.43	7.4%	1,484,088,249.57
7076	Health N. E. C	2,832,901,053.00	2,752,901,053.00	382,968,976.60	1,527,326,450.67	55.5%	1,225,574,602.33
70761	Health N. E. C	2,832,901,053.00	2,752,901,053.00	382,968,976.60	1,527,326,450.67	55.5%	1,225,574,602.33
708	Recreation, Culture and Religion	6,730,604,446.00	6,925,354,446.00	246,383,107.21	1,695,361,634.64	24.5%	5,229,992,811.36
7081	Recreational and Sporting Services	4,392,988,741.00	3,377,788,741.00	80,244,533.81	780,364,892.62	23.1%	2,597,423,848.38
70811	Recreational and Sporting Services	4,392,988,741.00	3,377,788,741.00	80,244,533.81	780,364,892.62	23.1%	2,597,423,848.38
7082	Cultural Services	135,857,122.00	135,857,122.00	29,263,375.47	101,213,423.01	74.5%	34,643,698.99
70821	Cultural Services	135,857,122.00	135,857,122.00	29,263,375.47	101,213,423.01	74.5%	34,643,698.99
7083	Broadcasting and Publishing Services	364,358,583.00	364,358,583.00	111,933,524.40	363,672,242.48	99.8%	686,340.52
70831	Broadcasting and Publishing Services	364,358,583.00	364,358,583.00	111,933,524.40	363,672,242.48	99.8%	686,340.52
7084	Religious and Other Community Services	139,750,000.00	1,349,750,000.00	20,000,000.00	442,922,615.00	32.8%	906,827,385.00
70841	Religious and Other Community Services	139,750,000.00	1,349,750,000.00	20,000,000.00	442,922,615.00	32.8%	906,827,385.00
7086	Recreation, Culture and Religion N. E. C	1,697,650,000.00	1,697,600,000.00	4,941,673.53	7,188,461.53	0.4%	1,690,411,538.47
70861	Recreation, Culture and Religion N. E. C	1,697,650,000.00	1,697,600,000.00	4,941,673.53	7,188,461.53	0.4%	1,690,411,538.47
709	Education	27,103,256,668.00	25,657,256,668.00	6,258,520,962.89	21,523,889,759.75	83.9%	4,133,366,908.25
7091	Pre-Primary and Primary Education	6,301,772,963.00	4,801,772,963.00	1,741,246,673.94	2,062,349,759.82	42.9%	2,739,423,203.18
70912	Primary Education	6,301,772,963.00	4,801,772,963.00	1,741,246,673.94	2,062,349,759.82	42.9%	2,739,423,203.18
7092	Secondary Education	13,146,573,683.00	13,146,573,683.00	3,052,186,398.25	11,336,501,982.72	86.2%	1,810,071,700.28
70921	Junior Secondary	71,600,000.00	71,600,000.00	266,292,545.16	435,795,991.82	608.7%	-
70922	Senior Secondary	13,074,973,683.00	13,074,973,683.00	2,785,893,853.09	10,900,705,990.90	83.4%	2,174,267,692.10
7094	Tertiary Education	5,887,312,223.00	5,937,312,223.00	1,284,977,488.04	7,569,777,843.78	127.5%	-
70941	First Stage of Tertiary Education	3,542,849,921.00	3,542,849,921.00	843,633,809.84	3,015,282,198.13	85.1%	527,567,722.87
70942	Second Stage of Tertiary Education	2,344,462,302.00	2,394,462,302.00	441,343,678.20	4,554,495,645.65	190.2%	-
7095	Education Not Definable by Level	347,860,000.00	347,860,000.00	4,109,867.23	15,676,242.27	4.5%	332,183,757.73
70951	Education Not Definable by Level	347,860,000.00	347,860,000.00	4,109,867.23	15,676,242.27	4.5%	332,183,757.73
7096	Subsidiary Services to Education	654,717,630.00	654,717,630.00	59,304,544.40	258,686,843.51	39.5%	396,030,786.49
70961	Subsidiary Services to Education	654,717,630.00	654,717,630.00	59,304,544.40	258,686,843.51	39.5%	396,030,786.49
7097	R&D Education	49,044,113.00	49,044,113.00	25,773,566.99	27,488,000.31	56.0%	21,556,112.69
70971	R&D Education	49,044,113.00	49,044,113.00	25,773,566.99	27,488,000.31	56.0%	21,556,112.69
7098	Education N. E. C	715,976,056.00	719,976,056.00	90,922,424.04	253,409,087.34	35.2%	466,566,968.66
70981	Education N. E. C	715,976,056.00	719,976,056.00	90,922,424.04	253,409,087.34	35.2%	466,566,968.66
710	Social Protection	9,358,115,500.00	9,278,115,500.00	2,899,080,626.35	8,349,009,988.19	90.0%	929,105,511.81
7101	Sickness and Disability	5,800,000.00	5,800,000.00	-	-	0.0%	5,800,000.00
71011	Sickness	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
71012	Disability	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
7102	Old Age	8,381,700,000.00	8,381,700,000.00	2,729,054,335.94	7,988,285,708.97	95.3%	393,414,291.03
71021	Old Age	8,381,700,000.00	8,381,700,000.00	2,729,054,335.94	7,988,285,708.97	95.3%	393,414,291.03
7103	Survivors	39,800,000.00	39,800,000.00	-	-	0.0%	39,800,000.00
71031	Survivors	39,800,000.00	39,800,000.00	-	-	0.0%	39,800,000.00
7104	Family and Children	452,335,500.00	372,335,500.00	30,151,276.31	140,751,542.91	37.8%	231,583,957.09
71041	Family and Children	452,335,500.00	372,335,500.00	30,151,276.31	140,751,542.91	37.8%	231,583,957.09
7105	Unemployment	380,780,000.00	380,780,000.00	120,852,595.10	184,671,156.76	48.5%	196,108,843.24
71051	Unemployment	380,780,000.00	380,780,000.00	120,852,595.10	184,671,156.76	48.5%	196,108,843.24
7109	Social Protection N. E. C	97,700,000.00	97,700,000.00	19,022,419.00	35,301,579.55	36.1%	62,398,420.45
71091	Social Protection N. E. C	97,700,000.00	97,700,000.00	19,022,419.00	35,301,579.55	36.1%	62,398,420.45

Table 11: Personnel Expenditure by Function

Enugu State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	40,673,396,812.00	40,819,896,812.00	10,181,043,786.23	40,611,247,464.61	99.5%	208,649,347.39
701	General Public Service	4,372,438,092.00	4,518,938,092.00	758,530,519.00	3,064,561,154.08	67.8%	1,454,376,937.92
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	1,754,705,500.00	1,754,705,500.00	252,918,604.38	1,025,516,595.11	58.4%	729,188,904.89
70111	Executive Organ and Legislative Organs	544,702,900.00	544,702,900.00	117,271,386.11	471,060,976.00	86.5%	73,641,924.00
70112	Financial and Fiscal Affairs	1,210,002,600.00	1,210,002,600.00	135,647,218.27	554,455,619.11	45.8%	655,546,980.89
7013	General Services	2,521,312,267.00	2,667,812,267.00	485,645,909.60	1,958,784,170.28	73.4%	709,028,096.72
70131	General Personnel Services	1,834,451,065.00	1,980,951,065.00	414,246,389.49	1,571,086,189.12	79.3%	409,864,875.88
70132	Overall Planning and Statistical Services	100,846,187.00	100,846,187.00	27,026,231.62	105,473,305.74	104.6%	- 4,627,118.74
70133	Other General Services	586,015,015.00	586,015,015.00	44,373,288.49	282,224,675.42	48.2%	303,790,339.58
7016	General Public Services N.E.C	96,420,325.00	96,420,325.00	19,966,005.02	80,260,388.69	83.2%	16,159,936.31
70161	General Public Services N.E.C	96,420,325.00	96,420,325.00	19,966,005.02	80,260,388.69	83.2%	16,159,936.31
703	Public Order and Safety	2,940,400,516.00	2,940,400,516.00	449,074,886.63	1,755,364,633.72	59.7%	1,185,035,882.28
7033	Law Courts	2,940,400,516.00	2,940,400,516.00	449,074,886.63	1,755,364,633.72	59.7%	1,185,035,882.28
70331	Law Courts	2,940,400,516.00	2,940,400,516.00	449,074,886.63	1,755,364,633.72	59.7%	1,185,035,882.28
704	Economic Affairs	1,163,643,679.00	1,163,643,679.00	259,983,873.18	1,514,656,857.68	130.2%	- 351,013,178.68
7041	General Economic, Commercial and Labour Affairs	268,591,306.00	268,591,306.00	53,294,280.25	211,748,254.02	78.8%	56,843,051.98
70411	General Economic and Commercial Affairs	228,042,935.00	228,042,935.00	42,070,014.90	168,741,250.06	74.0%	59,301,684.94
70412	General Labour Affairs	40,548,371.00	40,548,371.00	11,224,265.35	43,007,003.96	106.1%	- 2,458,632.96
7042	Agriculture, Forestry, Fishing and Hunting	417,999,290.00	417,999,290.00	112,587,516.12	444,756,728.14	106.4%	- 26,757,438.14
70421	Agriculture	417,999,290.00	417,999,290.00	112,587,516.12	444,756,728.14	106.4%	- 26,757,438.14
7043	Fuel and Energy	34,212,172.00	34,212,172.00	-	28,813,865.42	84.2%	5,398,306.58
70435	Electricity	34,212,172.00	34,212,172.00	-	28,813,865.42	84.2%	5,398,306.58
7044	Mining, Manufacturing and Construction	221,056,978.00	221,056,978.00	46,525,821.46	182,857,955.07	82.7%	38,199,022.93
70443	Construction	221,056,978.00	221,056,978.00	46,525,821.46	182,857,955.07	82.7%	38,199,022.93
7045	Transport	216,482,449.00	216,482,449.00	43,226,356.39	633,396,228.34	292.6%	- 416,913,779.34
70451	Road Transport	216,482,449.00	216,482,449.00	43,226,356.39	633,396,228.34	292.6%	- 416,913,779.34
7047	Other Industries	5,301,484.00	5,301,484.00	4,349,898.96	13,083,826.69	246.8%	- 7,782,342.69
70473	Tourism	5,301,484.00	5,301,484.00	4,349,898.96	13,083,826.69	246.8%	- 7,782,342.69
705	Environmental Protection	291,259,026.00	291,259,026.00	73,458,124.28	253,841,352.11	87.2%	37,417,673.89
7051	Waste Management	52,387,280.00	52,387,280.00	-	51,521,480.00	98.3%	865,800.00
70511	Waste Management	52,387,280.00	52,387,280.00	-	51,521,480.00	98.3%	865,800.00
7056	Environmental Protection N.E.C.	238,871,746.00	238,871,746.00	73,458,124.28	202,319,872.11	84.7%	36,551,873.89
70561	Environmental Protection N.E.C.	238,871,746.00	238,871,746.00	73,458,124.28	202,319,872.11	84.7%	36,551,873.89
706	Housing and Community Amenities	714,066,176.00	714,066,176.00	150,916,290.65	757,436,862.80	106.1%	- 43,370,686.80
7061	Housing Development	24,794,807.00	24,794,807.00	7,527,371.06	28,821,940.01	116.2%	- 4,027,133.01
70611	Housing Development	24,794,807.00	24,794,807.00	7,527,371.06	28,821,940.01	116.2%	- 4,027,133.01
7062	Community Development	156,587,025.00	156,587,025.00	42,891,584.99	168,311,505.49	107.5%	- 11,724,480.49
70621	Community Development	156,587,025.00	156,587,025.00	42,891,584.99	168,311,505.49	107.5%	- 11,724,480.49
7063	Water Supply	230,279,632.00	230,279,632.00	11,864,421.18	183,435,850.59	79.7%	46,843,781.41
70631	Water Supply	230,279,632.00	230,279,632.00	11,864,421.18	183,435,850.59	79.7%	46,843,781.41
7066	Housing and Community Amenities N. E. C	302,404,712.00	302,404,712.00	88,632,913.42	376,867,566.71	124.6%	- 74,462,854.71
70661	Housing and Community Amenities N. E. C	302,404,712.00	302,404,712.00	88,632,913.42	376,867,566.71	124.6%	- 74,462,854.71

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
707	Health	6,148,783,709.00	6,148,783,709.00	1,958,997,238.27	7,707,183,299.37	125.3%	- 1,558,399,590.37
7073	Hospital Services	5,543,132,656.00	5,543,132,656.00	1,731,190,067.65	6,810,844,087.48	122.9%	- 1,267,711,431.48
70731	General Hospital Services	1,366,323,636.00	1,366,323,636.00	513,026,715.24	2,186,913,238.27	160.1%	- 820,589,602.27
70732	Specialized Hospital Services	4,176,809,020.00	4,176,809,020.00	1,218,163,352.41	4,623,930,849.21	110.7%	- 447,121,829.21
7076	Health N. E. C	605,651,053.00	605,651,053.00	227,807,170.62	896,339,211.89	148.0%	- 290,688,158.89
70761	Health N. E. C	605,651,053.00	605,651,053.00	227,807,170.62	896,339,211.89	148.0%	- 290,688,158.89
708	Recreation, Culture and Religion	516,874,446.00	516,874,446.00	82,172,886.03	523,365,705.91	101.3%	- 6,491,259.91
7081	Recreational and Sporting Services	198,488,741.00	198,488,741.00	21,454,504.23	241,713,804.69	121.8%	- 43,225,063.69
70811	Recreational and Sporting Services	198,488,741.00	198,488,741.00	21,454,504.23	241,713,804.69	121.8%	- 43,225,063.69
7082	Cultural Services	120,557,122.00	120,557,122.00	28,508,375.47	99,401,423.01	82.5%	21,155,698.99
70821	Cultural Services	120,557,122.00	120,557,122.00	28,508,375.47	99,401,423.01	82.5%	21,155,698.99
7083	Broadcasting and Publishing Services	197,828,583.00	197,828,583.00	32,210,006.33	182,250,478.21	92.1%	15,578,104.79
70831	Broadcasting and Publishing Services	197,828,583.00	197,828,583.00	32,210,006.33	182,250,478.21	92.1%	15,578,104.79
709	Education	16,055,045,668.00	16,055,045,668.00	3,699,258,518.94	16,969,041,589.06	105.7%	- 913,995,921.06
7091	Pre-Primary and Primary Education	141,572,963.00	141,572,963.00	30,720,763.95	194,654,700.87	137.5%	- 53,081,737.87
70912	Primary Education	141,572,963.00	141,572,963.00	30,720,763.95	194,654,700.87	137.5%	- 53,081,737.87
7092	Secondary Education	12,307,813,683.00	12,307,813,683.00	2,778,371,582.09	10,861,951,044.93	88.3%	1,445,862,638.07
70922	Senior Secondary	12,307,813,683.00	12,307,813,683.00	2,778,371,582.09	10,861,951,044.93	88.3%	1,445,862,638.07
7094	Tertiary Education	3,328,127,223.00	3,328,127,223.00	815,153,268.03	5,677,143,128.48	170.6%	- 2,349,015,905.48
70941	First Stage of Tertiary Education	1,898,194,921.00	1,898,194,921.00	815,153,268.03	2,808,052,439.73	147.9%	- 909,857,518.73
70942	Second Stage of Tertiary Education	1,429,932,302.00	1,429,932,302.00	-	2,869,090,688.75	200.6%	- 1,439,158,386.75
7096	Subsidiary Services to Education	25,117,630.00	25,117,630.00	6,383,055.15	27,006,723.51	107.5%	- 1,889,093.51
70961	Subsidiary Services to Education	25,117,630.00	25,117,630.00	6,383,055.15	27,006,723.51	107.5%	- 1,889,093.51
7097	R&D Education	41,144,113.00	41,144,113.00	21,118,550.43	21,118,550.43	51.3%	20,025,562.57
70971	R&D Education	41,144,113.00	41,144,113.00	21,118,550.43	21,118,550.43	51.3%	20,025,562.57
7098	Education N. E. C	211,270,056.00	211,270,056.00	47,511,299.29	187,167,440.84	88.6%	24,102,615.16
70981	Education N. E. C	211,270,056.00	211,270,056.00	47,511,299.29	187,167,440.84	88.6%	24,102,615.16
710	Social Protection	8,470,885,500.00	8,470,885,500.00	2,748,651,449.25	8,065,796,009.88	95.2%	405,089,490.12
7102	Old Age	8,371,000,000.00	8,371,000,000.00	2,729,054,335.94	7,988,285,708.97	95.4%	382,714,291.03
71021	Old Age	8,371,000,000.00	8,371,000,000.00	2,729,054,335.94	7,988,285,708.97	95.4%	382,714,291.03
7103	Survivors	39,800,000.00	39,800,000.00	-	-	0.0%	39,800,000.00
71031	Survivors	39,800,000.00	39,800,000.00	-	-	0.0%	39,800,000.00
7104	Family and Children	60,085,500.00	60,085,500.00	19,597,113.31	77,510,300.91	129.0%	- 17,424,800.91
71041	Family and Children	60,085,500.00	60,085,500.00	19,597,113.31	77,510,300.91	129.0%	- 17,424,800.91

Table 12: Overhead Expenditure by Function

Enugu State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	25,504,053,000.00	27,825,053,000.00	6,810,371,304.80	21,713,797,952.51	78.0%	6,111,255,047.49
701	General Public Service	18,108,960,000.00	19,222,610,000.00	3,981,374,857.14	14,088,033,141.30	73.3%	5,134,576,858.70
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	16,994,360,000.00	17,611,510,000.00	3,325,289,589.25	12,477,204,203.65	70.8%	5,134,305,796.35
70111	Executive Organ and Legislative Organs	15,071,050,000.00	15,663,200,000.00	2,993,922,256.58	11,582,480,993.21	73.9%	4,080,719,006.79
70112	Financial and Fiscal Affairs	1,923,310,000.00	1,948,310,000.00	331,367,332.67	894,723,210.44	45.9%	1,053,586,789.56
7013	General Services	1,072,700,000.00	1,569,200,000.00	624,517,960.89	1,403,373,944.51	89.4%	165,826,055.49
70131	General Personnel Services	138,630,000.00	168,630,000.00	48,844,408.97	252,770,184.20	149.9%	- 84,140,184.20
70132	Overall Planning and Statistical Services	401,950,000.00	396,950,000.00	92,293,097.50	182,375,053.89	45.9%	214,574,946.11
70133	Other General Services	532,120,000.00	1,003,620,000.00	483,380,454.42	968,228,706.42	96.5%	35,391,293.58
7016	General Public Services N.E.C	41,900,000.00	41,900,000.00	31,567,307.00	207,454,993.14	495.1%	- 165,554,993.14
70161	General Public Services N.E.C	41,900,000.00	41,900,000.00	31,567,307.00	207,454,993.14	495.1%	- 165,554,993.14
703	Public Order and Safety	1,009,643,000.00	1,273,643,000.00	607,183,098.37	1,020,608,510.57	80.1%	253,034,489.43
7032	Fire Protection Services	30,200,000.00	45,700,000.00	3,016,248.70	9,898,375.11	21.7%	35,801,624.89
70321	Fire Protection Services	30,200,000.00	45,700,000.00	3,016,248.70	9,898,375.11	21.7%	35,801,624.89
7033	Law Courts	979,443,000.00	1,227,943,000.00	604,166,849.67	1,010,710,135.46	82.3%	217,232,864.54
70331	Law Courts	979,443,000.00	1,227,943,000.00	604,166,849.67	1,010,710,135.46	82.3%	217,232,864.54
704	Economic Affairs	1,891,860,000.00	1,922,460,000.00	780,585,039.14	1,613,967,744.14	84.0%	308,492,255.86
7041	General Economic, Commercial and Labour Affairs	197,180,000.00	226,780,000.00	33,538,119.33	90,353,396.32	39.8%	136,426,603.68
70411	General Economic and Commercial Affairs	147,030,000.00	175,530,000.00	18,227,702.63	69,412,656.02	39.5%	106,117,343.98
70412	General Labour Affairs	50,150,000.00	51,250,000.00	15,310,416.70	20,940,740.30	40.9%	30,309,259.70
7042	Agriculture, Forestry, Fishing and Hunting	36,800,000.00	36,800,000.00	2,774,284.80	7,909,014.98	21.5%	28,890,985.02
70421	Agriculture	36,800,000.00	36,800,000.00	2,774,284.80	7,909,014.98	21.5%	28,890,985.02
7043	Fuel and Energy	362,150,000.00	362,150,000.00	44,267,711.82	46,259,631.32	12.8%	315,890,368.68
70435	Electricity	362,150,000.00	362,150,000.00	44,267,711.82	46,259,631.32	12.8%	315,890,368.68
7044	Mining, Manufacturing and Construction	1,129,600,000.00	1,129,600,000.00	643,300,269.59	1,316,200,250.88	116.5%	- 186,600,250.88
70443	Construction	1,129,600,000.00	1,129,600,000.00	643,300,269.59	1,316,200,250.88	116.5%	- 186,600,250.88
7045	Transport	152,180,000.00	152,180,000.00	55,874,600.60	147,005,505.14	96.6%	5,174,494.86
70451	Road Transport	152,180,000.00	152,180,000.00	55,874,600.60	147,005,505.14	96.6%	5,174,494.86
7047	Other Industries	10,450,000.00	11,450,000.00	830,053.00	6,239,945.50	54.5%	5,210,054.50
70473	Tourism	10,450,000.00	11,450,000.00	830,053.00	6,239,945.50	54.5%	5,210,054.50
7049	Economic Affairs N. E. C	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
70491	Economic Affairs N. E. C	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
705	Environmental Protection	232,150,000.00	165,150,000.00	32,530,132.35	69,960,149.61	42.4%	95,189,850.39
7051	Waste Management	36,600,000.00	36,600,000.00	5,212,361.20	14,437,260.90	39.4%	22,162,739.10
70511	Waste Management	36,600,000.00	36,600,000.00	5,212,361.20	14,437,260.90	39.4%	22,162,739.10
7056	Environmental Protection N.E.C.	195,550,000.00	128,550,000.00	27,317,771.15	55,522,888.71	43.2%	73,027,111.29
70561	Environmental Protection N.E.C.	195,550,000.00	128,550,000.00	27,317,771.15	55,522,888.71	43.2%	73,027,111.29
706	Housing and Community Amenities	353,300,000.00	356,300,000.00	129,511,855.53	277,883,642.77	78.0%	78,416,357.23
7061	Housing Development	48,100,000.00	49,100,000.00	3,999,781.40	7,744,901.80	15.8%	41,355,098.20
70611	Housing Development	48,100,000.00	49,100,000.00	3,999,781.40	7,744,901.80	15.8%	41,355,098.20
7062	Community Development	98,750,000.00	98,750,000.00	30,799,679.10	62,444,349.13	63.2%	36,305,650.87
70621	Community Development	98,750,000.00	98,750,000.00	30,799,679.10	62,444,349.13	63.2%	36,305,650.87
7063	Water Supply	140,150,000.00	142,150,000.00	92,240,796.02	186,212,963.32	131.0%	- 44,062,963.32
70631	Water Supply	140,150,000.00	142,150,000.00	92,240,796.02	186,212,963.32	131.0%	- 44,062,963.32
7066	Housing and Community Amenities N. E. C	66,300,000.00	66,300,000.00	2,471,599.01	21,481,428.52	32.4%	44,818,571.48
70661	Housing and Community Amenities N. E. C	66,300,000.00	66,300,000.00	2,471,599.01	21,481,428.52	32.4%	44,818,571.48

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
707	Health	655,500,000.00	517,500,000.00	103,284,480.04	775,814,840.11	149.9%	- 258,314,840.11
7073	Hospital Services	387,000,000.00	329,000,000.00	87,739,475.69	713,125,767.39	216.8%	- 384,125,767.39
70731	General Hospital Services	355,700,000.00	297,700,000.00	69,550,291.50	648,109,499.58	217.7%	- 350,409,499.58
70732	Specialized Hospital Services	31,300,000.00	31,300,000.00	18,189,184.19	65,016,267.81	207.7%	- 33,716,267.81
7074	Public Health Services	23,650,000.00	23,650,000.00	5,391,432.56	30,349,747.81	128.3%	- 6,699,747.81
70741	Public Health Services	23,650,000.00	23,650,000.00	5,391,432.56	30,349,747.81	128.3%	- 6,699,747.81
7076	Health N. E. C	244,850,000.00	164,850,000.00	10,153,571.79	32,339,324.91	19.6%	132,510,675.09
70761	Health N. E. C	244,850,000.00	164,850,000.00	10,153,571.79	32,339,324.91	19.6%	132,510,675.09
708	Recreation, Culture and Religion	851,330,000.00	1,992,080,000.00	144,210,221.18	936,850,023.55	47.0%	1,055,229,976.45
7081	Recreational and Sporting Services	532,300,000.00	463,100,000.00	58,790,029.58	323,505,182.75	69.9%	139,594,817.25
70811	Recreational and Sporting Services	532,300,000.00	463,100,000.00	58,790,029.58	323,505,182.75	69.9%	139,594,817.25
7082	Cultural Services	8,100,000.00	8,100,000.00	755,000.00	1,812,000.00	22.4%	6,288,000.00
70821	Cultural Services	8,100,000.00	8,100,000.00	755,000.00	1,812,000.00	22.4%	6,288,000.00
7083	Broadcasting and Publishing Services	166,530,000.00	166,530,000.00	79,723,518.07	181,421,764.27	108.9%	- 14,891,764.27
70831	Broadcasting and Publishing Services	166,530,000.00	166,530,000.00	79,723,518.07	181,421,764.27	108.9%	- 14,891,764.27
7084	Religious and Other Community Services	87,250,000.00	1,297,250,000.00	-	422,922,615.00	32.6%	874,327,385.00
70841	Religious and Other Community Services	87,250,000.00	1,297,250,000.00	-	422,922,615.00	32.6%	874,327,385.00
7086	Recreation, Culture and Religion N. E. C	57,150,000.00	57,100,000.00	4,941,673.53	7,188,461.53	12.6%	49,911,538.47
70861	Recreation, Culture and Religion N. E. C	57,150,000.00	57,100,000.00	4,941,673.53	7,188,461.53	12.6%	49,911,538.47
709	Education	1,693,480,000.00	1,747,480,000.00	881,262,443.95	2,647,465,922.15	151.5%	- 899,985,922.15
7091	Pre-Primary and Primary Education	160,200,000.00	160,200,000.00	32,525,909.99	170,312,810.41	106.3%	- 10,112,810.41
70912	Primary Education	160,200,000.00	160,200,000.00	32,525,909.99	170,312,810.41	106.3%	- 10,112,810.41
7092	Secondary Education	92,200,000.00	92,200,000.00	273,814,816.16	474,550,937.79	514.7%	- 382,350,937.79
70921	Junior Secondary	71,600,000.00	71,600,000.00	266,292,545.16	435,795,991.82	608.7%	- 364,195,991.82
70922	Senior Secondary	20,600,000.00	20,600,000.00	7,522,271.00	38,754,945.97	188.1%	- 18,154,945.97
7094	Tertiary Education	668,380,000.00	718,380,000.00	469,824,220.01	1,682,634,715.30	234.2%	- 964,254,715.30
70941	First Stage of Tertiary Education	145,050,000.00	145,050,000.00	28,480,541.81	97,229,758.40	67.0%	- 47,820,241.60
70942	Second Stage of Tertiary Education	523,330,000.00	573,330,000.00	441,343,678.20	1,585,404,956.90	276.5%	- 1,012,074,956.90
7095	Education Not Definable by Level	28,300,000.00	28,300,000.00	4,109,867.23	15,676,242.27	55.4%	12,623,757.73
70951	Education Not Definable by Level	28,300,000.00	28,300,000.00	4,109,867.23	15,676,242.27	55.4%	12,623,757.73
7096	Subsidiary Services to Education	624,600,000.00	624,600,000.00	52,921,489.25	231,680,120.00	37.1%	392,919,880.00
70961	Subsidiary Services to Education	624,600,000.00	624,600,000.00	52,921,489.25	231,680,120.00	37.1%	392,919,880.00
7097	R&D Education	7,900,000.00	7,900,000.00	4,655,016.56	6,369,449.88	80.6%	1,530,550.12
70971	R&D Education	7,900,000.00	7,900,000.00	4,655,016.56	6,369,449.88	80.6%	1,530,550.12
7098	Education N. E. C	111,900,000.00	115,900,000.00	43,411,124.75	66,241,646.50	57.2%	49,658,353.50
70981	Education N. E. C	111,900,000.00	115,900,000.00	43,411,124.75	66,241,646.50	57.2%	49,658,353.50
710	Social Protection	707,830,000.00	627,830,000.00	150,429,177.10	283,213,978.31	45.1%	344,616,021.69
7101	Sickness and Disability	5,800,000.00	5,800,000.00	-	-	0.0%	5,800,000.00
71011	Sickness	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
71012	Disability	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
7102	Old Age	10,700,000.00	10,700,000.00	-	-	0.0%	10,700,000.00
71021	Old Age	10,700,000.00	10,700,000.00	-	-	0.0%	10,700,000.00
7104	Family and Children	212,850,000.00	132,850,000.00	10,554,163.00	63,241,242.00	47.6%	69,608,758.00
71041	Family and Children	212,850,000.00	132,850,000.00	10,554,163.00	63,241,242.00	47.6%	69,608,758.00
7105	Unemployment	380,780,000.00	380,780,000.00	120,852,595.10	184,671,156.76	48.5%	196,108,843.24
71051	Unemployment	380,780,000.00	380,780,000.00	120,852,595.10	184,671,156.76	48.5%	196,108,843.24
7109	Social Protection N. E. C	97,700,000.00	97,700,000.00	19,022,419.00	35,301,579.55	36.1%	62,398,420.45
71091	Social Protection N. E. C	97,700,000.00	97,700,000.00	19,022,419.00	35,301,579.55	36.1%	62,398,420.45

Table 13: Capital Expenditure by Function

Enugu State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	115,157,685,770.00	108,257,685,770.00	11,888,565,328.36	34,116,306,452.47	29.6%	74,141,379,317.53
701	General Public Service	12,407,419,770.00	13,318,419,770.00	2,486,602,507.18	4,798,078,229.65	38.7%	8,520,341,540.35
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	7,242,806,800.00	7,782,806,800.00	1,797,798,207.16	2,655,204,733.01	36.7%	5,127,602,066.99
70111	Executive Organ and Legislative Organs	6,605,302,800.00	7,065,302,800.00	1,797,798,207.16	2,551,968,072.18	38.6%	4,513,334,727.82
70112	Financial and Fiscal Affairs	637,504,000.00	717,504,000.00	-	103,236,660.83	16.2%	614,267,339.17
7012	Foreign and Economic Aid	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
70121	Economic Aid to Developing Countries and Countries in Transition	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
7013	General Services	5,157,412,970.00	5,528,412,970.00	688,804,300.02	2,142,873,496.64	41.5%	3,385,539,473.36
70131	General Personnel Services	262,100,000.00	262,100,000.00	15,884,500.00	20,348,426.00	7.8%	241,751,574.00
70132	Overall Planning and Statistical Services	1,177,400,500.00	1,177,400,500.00	-	-	0.0%	1,177,400,500.00
70133	Other General Services	3,717,912,470.00	4,088,912,470.00	672,919,800.02	2,122,525,070.64	57.1%	1,966,387,399.36
703	Public Order and Safety	7,774,462,000.00	7,847,462,000.00	243,617,944.72	754,079,281.95	9.7%	7,093,382,718.05
7032	Fire Protection Services	554,000,000.00	554,000,000.00	50,318,300.00	122,330,012.00	22.1%	431,669,988.00
70321	Fire Protection Services	554,000,000.00	554,000,000.00	50,318,300.00	122,330,012.00	22.1%	431,669,988.00
7033	Law Courts	7,220,462,000.00	7,293,462,000.00	193,299,644.72	631,749,269.95	8.7%	6,661,712,730.05
70331	Law Courts	7,220,462,000.00	7,293,462,000.00	193,299,644.72	631,749,269.95	8.7%	6,661,712,730.05
704	Economic Affairs	50,741,765,000.00	48,393,765,000.00	5,589,600,795.14	22,466,709,876.09	44.3%	25,927,055,123.91
7041	General Economic, Commercial and Labour Affairs	3,960,835,000.00	3,635,335,000.00	194,813,724.08	261,367,024.08	6.6%	3,373,967,975.92
70411	General Economic and Commercial Affairs	3,928,555,000.00	3,603,055,000.00	194,813,724.08	261,367,024.08	6.7%	3,341,687,975.92
70412	General Labour Affairs	32,280,000.00	32,280,000.00	-	-	0.0%	32,280,000.00
7042	Agriculture, Forestry, Fishing and Hunting	10,749,180,000.00	7,040,180,000.00	172,585,228.66	172,585,228.66	1.6%	6,867,594,771.34
70421	Agriculture	10,749,180,000.00	7,040,180,000.00	172,585,228.66	172,585,228.66	1.6%	6,867,594,771.34
7043	Fuel and Energy	1,862,000,000.00	1,862,000,000.00	204,586,047.00	455,617,204.00	24.5%	1,406,382,796.00
70435	Electricity	1,862,000,000.00	1,862,000,000.00	204,586,047.00	455,617,204.00	24.5%	1,406,382,796.00
7044	Mining, Manufacturing and Construction	33,985,000,000.00	35,671,500,000.00	5,015,615,795.40	21,573,794,419.35	63.5%	14,097,705,580.65
70443	Construction	33,985,000,000.00	35,671,500,000.00	5,015,615,795.40	21,573,794,419.35	63.5%	14,097,705,580.65
7045	Transport	184,750,000.00	184,750,000.00	2,000,000.00	3,346,000.00	1.8%	181,404,000.00
70451	Road Transport	184,750,000.00	184,750,000.00	2,000,000.00	3,346,000.00	1.8%	181,404,000.00
705	Environmental Protection	11,696,660,000.00	9,146,660,000.00	463,844,820.00	1,578,695,229.81	13.5%	7,567,964,770.19
7051	Waste Management	547,500,000.00	447,500,000.00	-	57,781,664.06	10.6%	389,718,335.94
70511	Waste Management	547,500,000.00	447,500,000.00	-	57,781,664.06	10.6%	389,718,335.94
7052	Waste Water Management	9,896,000,000.00	7,346,000,000.00	85,640,820.00	371,832,512.00	3.8%	6,974,167,488.00
70521	Waste Water Management	9,896,000,000.00	7,346,000,000.00	85,640,820.00	371,832,512.00	3.8%	6,974,167,488.00
7056	Environmental Protection N.E.C.	1,253,160,000.00	1,353,160,000.00	378,204,000.00	1,149,081,053.75	91.7%	204,078,946.25
70561	Environmental Protection N.E.C.	1,253,160,000.00	1,353,160,000.00	378,204,000.00	1,149,081,053.75	91.7%	204,078,946.25
706	Housing and Community Amenities	4,575,690,000.00	4,231,690,000.00	183,691,505.26	425,754,452.76	9.3%	3,805,935,547.24
7061	Housing Development	754,240,000.00	754,240,000.00	-	-	0.0%	754,240,000.00
70611	Housing Development	754,240,000.00	754,240,000.00	-	-	0.0%	754,240,000.00
7062	Community Development	3,821,450,000.00	3,477,450,000.00	183,691,505.26	425,754,452.76	11.1%	3,051,695,547.24
70621	Community Development	3,821,450,000.00	3,477,450,000.00	183,691,505.26	425,754,452.76	11.1%	3,051,695,547.24

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
707	Health	13,065,158,000.00	12,869,158,000.00	1,223,207,756.06	1,950,461,228.49	14.9%	10,918,696,771.51
7071	Medical Products, Appliances and Equipment	40,000,000.00	40,000,000.00	-	6,951,191.00	17.4%	33,048,809.00
70713	Therapeutic Appliances and Equipment	40,000,000.00	40,000,000.00	-	6,951,191.00	17.4%	33,048,809.00
7073	Hospital Services	9,268,000,000.00	9,268,000,000.00	1,057,805,371.00	1,256,892,121.00	13.6%	8,011,107,879.00
70731	General Hospital Services	1,418,000,000.00	1,418,000,000.00	-	-	0.0%	1,418,000,000.00
70732	Specialized Hospital Services	7,850,000,000.00	7,850,000,000.00	1,057,805,371.00	1,256,892,121.00	16.0%	6,593,107,879.00
7074	Public Health Services	1,774,758,000.00	1,578,758,000.00	20,394,150.87	87,970,002.62	5.0%	1,490,787,997.38
70741	Public Health Services	1,774,758,000.00	1,578,758,000.00	20,394,150.87	87,970,002.62	5.0%	1,490,787,997.38
7076	Health N. E. C	1,982,400,000.00	1,982,400,000.00	145,008,234.19	598,647,913.87	30.2%	1,383,752,086.13
70761	Health N. E. C	1,982,400,000.00	1,982,400,000.00	145,008,234.19	598,647,913.87	30.2%	1,383,752,086.13
708	Recreation, Culture and Religion	5,362,400,000.00	4,416,400,000.00	20,000,000.00	235,145,905.18	4.4%	4,181,254,094.82
7081	Recreational and Sporting Services	3,662,200,000.00	2,716,200,000.00	-	215,145,905.18	5.9%	2,501,054,094.82
70811	Recreational and Sporting Services	3,662,200,000.00	2,716,200,000.00	-	215,145,905.18	5.9%	2,501,054,094.82
7082	Cultural Services	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
70821	Cultural Services	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
7084	Religious and Other Community Services	52,500,000.00	52,500,000.00	20,000,000.00	20,000,000.00	38.1%	32,500,000.00
70841	Religious and Other Community Services	52,500,000.00	52,500,000.00	20,000,000.00	20,000,000.00	38.1%	32,500,000.00
7086	Recreation, Culture and Religion N. E. C	1,640,500,000.00	1,640,500,000.00	-	-	0.0%	1,640,500,000.00
70861	Recreation, Culture and Religion N. E. C	1,640,500,000.00	1,640,500,000.00	-	-	0.0%	1,640,500,000.00
709	Education	9,354,731,000.00	7,854,731,000.00	1,678,000,000.00	1,907,382,248.54	20.4%	5,947,348,751.46
7091	Pre-Primary and Primary Education	6,000,000,000.00	4,500,000,000.00	1,678,000,000.00	1,697,382,248.54	28.3%	2,802,617,751.46
70912	Primary Education	6,000,000,000.00	4,500,000,000.00	1,678,000,000.00	1,697,382,248.54	28.3%	2,802,617,751.46
7092	Secondary Education	746,560,000.00	746,560,000.00	-	-	0.0%	746,560,000.00
70922	Senior Secondary	746,560,000.00	746,560,000.00	-	-	0.0%	746,560,000.00
7094	Tertiary Education	1,890,805,000.00	1,890,805,000.00	-	210,000,000.00	11.1%	1,680,805,000.00
70941	First Stage of Tertiary Education	1,499,605,000.00	1,499,605,000.00	-	110,000,000.00	7.3%	1,389,605,000.00
70942	Second Stage of Tertiary Education	391,200,000.00	391,200,000.00	-	100,000,000.00	25.6%	291,200,000.00
7095	Education Not Definable by Level	319,560,000.00	319,560,000.00	-	-	0.0%	319,560,000.00
70951	Education Not Definable by Level	319,560,000.00	319,560,000.00	-	-	0.0%	319,560,000.00
7096	Subsidiary Services to Education	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70961	Subsidiary Services to Education	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7098	Education N. E. C	392,806,000.00	392,806,000.00	-	-	0.0%	392,806,000.00
70981	Education N. E. C	392,806,000.00	392,806,000.00	-	-	0.0%	392,806,000.00
710	Social Protection	179,400,000.00	179,400,000.00	-	-	0.0%	179,400,000.00
7104	Family and Children	179,400,000.00	179,400,000.00	-	-	0.0%	179,400,000.00
71041	Family and Children	179,400,000.00	179,400,000.00	-	-	0.0%	179,400,000.00

Table 14: Other Expenditure by Function

Enugu State Government Budget Performance Report 2022 Q4 - Other Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	<i>Total Other Expenditure</i>	<i>5,300,000,000.00</i>	<i>9,732,500,000.00</i>	<i>1,470,892,477.80</i>	<i>6,210,150,031.41</i>	<i>63.8%</i>	<i>3,522,349,968.59</i>
701	General Public Service	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
7017	Public Debt Transactions	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59
70171	Public Debt Transactions	5,300,000,000.00	9,732,500,000.00	1,470,892,477.80	6,210,150,031.41	63.8%	3,522,349,968.59

Projects



REHABILITATED NUJ BUILDING, ENUGU



MOPOL 76 SQUADRON EKWEGBE, IGBO-ETITI LGA



NNAMDI AZIKIWE CENTER, ENUGU



FIRE SERVICE HQRTS ENUGU

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