



# 3RD QUARTER BUDGET PERFORMANCE *Report*

Prepared by Ministry of Budget and Planning

Block B State Secretariat Complex  
Enugu State, Nigeria

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## **PREFACE**

This 2023 3rd Quarter Budget Performance Report (BPR) stands as evidence of the new administration's commitment to transparency, accountability and prudent governance to Ndi Enugu.

This report, prepared on the basis of the actuals of revenue and expenditure from the 2023 3<sup>rd</sup> quarter, serves as a comprehensive evaluation of the revenue and expenditure against the backdrop of the 2023 Supplementary Budget. The significance of this exercise lies in its ability to provide insights into our fiscal performance, enabling us to make informed decisions that resonate with the needs and aspirations of our citizens.

This document is not a mere compilation of numbers; rather, it is a reflection of our strategic decisions and resource allocations of public fund. It is my hope that this document serves as a bridge between the government and Ndi Enugu, fostering a relationship built on trust and open communication.

The Budget Performance Report is prepared quarterly by the Ministry of Budget and Planning with actual inflows and outflows compiled in conjunction with the Office of the Accountant General. This report can be accessed online on [www.enugustate.gov.ng](http://www.enugustate.gov.ng) and [www.mbp.en.gov.ng](http://www.mbp.en.gov.ng).



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# 1 Summary of Performance

## 1.A Introduction

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

This report includes the supplementary budget appropriated for the year 2023 against each organizational unit for each of the core economic expenditure classifications (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q<sub>3</sub>, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. This Q<sub>3</sub> report is assessed against the 2023 revised budget which comprised the original budget plus supplementary provisions.

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

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

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

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

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

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

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

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

On capital receipt, N19,271,194,688.00 (Nineteen Billion, Two Hundred and Seventy One Million, One Hundred and Ninety Four Thousand, Six Hundred and Eighty Eight Naira) is expected from internal and external aids/grants while budget bridge financing amounts to N52,447,611,458.00 (Fifty Two Billion, Four Hundred and Forty Seven Million, Six Hundred and Eleven Thousand, Four Hundred and Fifty Eight Naira)

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

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

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

## **1.B Revenue Performance**

The 2023 inflows performance Year to Date (Q1, Q2 and Q3) including opening balance was N112,505,633,543.52 (One Hundred and Twelve Billion, Five Hundred and Five Million, Six Hundred and Thirty Three Thousand, Five Hundred and Forty Three Naira, Fifty Two Kobo) which represent 50.0% of the supplementary budget. The recurrent revenue was N90,215,166,646.02 (Ninety Billion, Two Hundred and Fifteen Million, One Hundred and Sixty Six Thousand, Six Hundred and Forty Six Naira, Two Kobo) which represent 70.2% of supplementary budget. Revenue from the Federation Account accounted for N63,366,097,714.16 (Sixty Three Billion, Three Hundred and Sixty Six Million, Ninety Seven Thousand, Seven Hundred and Fourteen Naira, Sixteen Kobo) representing 68.6%; Independent revenue contributed N26,849,068,931.86 (Twenty Six Billion, Eight Hundred and Forty Nine Million, Sixty Eight Thousand, Nine Hundred and Thirty One Naira, Eighty Six Kobo) represented 74.3% while other capital receipts recorded the sum N1,705,968,600.00 (One Billion, Seven Hundred and Five Million, Nine Hundred and Sixty Eight Thousand, Six Hundred Naira) representing 2.1% performance against supplementary budget.

During the 3rd Quarter (July - September) of 2023, a total sum of N32,555,334,119.25 (Thirty-Two Billion, Five Hundred and Fifty Five Million, Three Hundred and Thirty Four Thousand, One Hundred and Nineteen Naira, Twenty Five Kobo) was received as inflows from Recurrent Revenue. Out of which, N23,137,203,453.44 (Twenty Three Billion, One Hundred and Thirty Seven Million, Two Hundred and Three Thousand, Four Hundred and Fifty Three Naira, Forty Four Kobo) was received as allocations from Federation Account while the sum of N9,418,130,665.81 (Nine Billion, Four Hundred

and Eighteen Million, One Hundred and Thirty Thousand, Six Hundred and Sixty Five Naira, Eighty One Kobo) was so far recorded as independent revenue (IGR).

Under Capital Receipts, no grants, loans and other sources of capital receipts was received in the period under review.

### **1.C Recurrent Expenditure Performance**

The 2023 Year to Date (Q1, Q2 and Q3) Recurrent Expenditure performance stood at N48,507,599,128.66 (Forty Eight Billion, Five Hundred and Seven Million, Five Hundred and Ninety Nine Thousand, One Hundred and Twenty Eight Naira, Sixty Six Kobo) representing 54.5% against the supplementary budget. The Personnel Cost, Overhead Cost and Other Recurrent (2203–2208) recorded N29,505,956,322.54 (Twenty Nine Billion, Five Hundred and Five Million, Nine Hundred and Fifty Six Thousand, Three Hundred and Twenty Two Naira, Fifty Four Kobo); N13,681,526,760.84 (Thirteen Billion, Six Hundred and Eighty One Million, Five Hundred and Twenty Six Thousand, Seven Hundred and Sixty Naira, Eighty Four Kobo) and N5,320,116,045.28.28 (Five Billion, Three Hundred and Twenty Million, One Hundred and Sixteen Thousand, Forty Five Naira, Twenty Eight Kobo) respectively as at September 2023 (January - September, 2023).

The third quarter of 2023 recorded an aggregate recurrent expenditure of N18,537,304,225.54 (Eighteen Billion, Five Hundred and Thirty Seven Million, Three Hundred and Four Thousand, Two Hundred and Twenty Five Naira, Fifty Four Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of N12,448,001,774.36 (Twelve Billion, Four Hundred and Forty Eight Million, One Thousand, Seven Hundred and Seventy Four Naira, Thirty Six Kobo).

Overhead Cost: Overhead cost amounted to the sum of N4,723,152,661.50 (Four Billion, Seven Hundred and Twenty Three Million, One Hundred and Fifty Two Thousand, Six Hundred and Sixty One Naira, Fifty 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 N1,366,149,789.68 (One Billion, Three Hundred and Sixty Six Million, One Hundred and Forty Nine Thousand, Seven Hundred and Eighty Nine Naira, Sixty Eight Kobo).

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

The cumulative 2023 Performance Year to Date (Q1, Q2 and Q3) for capital expenditure stood at N17,989,273,560.79 (Seventeen Billion, Nine Hundred and Eighty Nine Million, Two Hundred and Seventy Three Thousand, Five Hundred and Sixty Naira, Seventy Nine Kobo) representing 13.3% performance against

supplementary budget. However, during the quarter (3rd quarter) under review, the sum of N6,958,209,140.14 (Six Billion, Nine Hundred and Fifty Eight Million, Two Hundred and Nine Thousand, One Hundred and Forty Naira, Fourteen Kobo) was so far recorded as capital expenditure.

NOTE: As at the time this report is being concluded, some of the revenues received and expenditures paid for have not been recorded and as such will be captured in the 2023 4th quarter budget performance report.

## **1.E Conclusions**

The third quarter Budget Performance Report of 2023 reflects both the inflow and actual expenditure of the State Government, the 2023 budget objectives and targets expected performance during quarter under review was yet to be fully realized as at the time of this report. Thus, the percentage performance during period under review indicates recurrent revenue stood at 70.2% and total revenue (including opening balance) stood at 50.0%. On the other hand, recurrent and capital expenditure performance stood at 54.5% and 13.3% respectively, while total expenditure stood at 29.6% performance against supplementary budget.

## 2 Budget Reports

### 2.A Summary

**Table 1: Budget Summary**

#### Enugu State Government 2023 Q3 Budget Performance Report - Summary

| Item   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>Opening Balance</b>                                 | <b>15,000,000,000.00</b>  | <b>15,000,000,000.00</b>  | <b>-</b>                 | <b>20,584,498,297.50</b>              | <b>137.2%</b>  | <b>- 5,584,498,297.50</b>        |
| <b>Recurrent Revenue</b>                               | <b>100,000,000,000.00</b> | <b>128,517,592,917.00</b> | <b>32,555,334,119.25</b> | <b>90,215,166,646.02</b>              | <b>70.2%</b>   | <b>38,302,426,270.98</b>         |
| 11 - GOVERNMENT SHARE OF FAAC                          | 69,800,000,000.00         | 92,400,000,000.00         | 23,137,203,453.44        | 63,366,097,714.16                     | 68.6%  | 29,033,902,285.84                |
| 12 - INDEPENDENT REVENUE                               | 30,200,000,000.00         | 36,117,592,917.00         | 9,418,130,665.81         | 26,849,068,931.86                     | 74.3%  | 9,268,523,985.14                 |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Recurrent Expenditure</b>                           | <b>81,903,799,370.00</b>  | <b>88,982,799,370.00</b>  | <b>18,537,304,225.54</b> | <b>48,507,599,128.66</b>              | <b>54.5%</b>   | <b>40,475,200,241.34</b>         |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 42,937,329,720.00         | 42,937,329,720.00         | 12,448,001,774.36        | 29,505,956,322.54                     | 68.7%  | 13,431,373,397.46                |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201)            | 38,966,469,650.00         | 46,045,469,650.00         | 6,089,302,451.18         | 19,001,642,806.12                     | 41.3%  | 27,043,826,843.88                |
| <i>Breakdown of Other Recurrent Costs</i>              |                           |                           |                          |                                       |  |                                  |
| 2202 - OVERHEAD COST                                   | 33,368,069,650.00         | 40,047,069,650.00         | 4,723,152,661.50         | 13,681,526,760.84                     | 34.2%  | 26,365,542,889.16                |
| OTHER RECURRENT (2203-2208)                            | 5,598,400,000.00          | 5,998,400,000.00          | 1,366,149,789.68         | 5,320,116,045.28                      | 88.7%  | 678,283,954.72                   |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Transfer to Capital Account</b>                     | <b>33,096,200,630.00</b>  | <b>54,534,793,547.00</b>  | <b>14,018,029,893.71</b> | <b>62,292,065,814.86</b>              | <b>114.2%</b>  | <b>- 7,757,272,267.86</b>        |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Other Receipts</b>                                  | <b>51,602,416,770.00</b>  | <b>81,180,306,146.00</b>  | <b>-</b>                 | <b>1,705,968,600.00</b>               | <b>2.1%</b>  | <b>79,474,337,546.00</b>         |
| 13 - AID AND GRANTS                                    | 7,778,000,000.00          | 22,371,194,688.00         | -                        | 1,705,968,600.00                      | 7.6%   | 20,665,226,088.00                |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS           | 43,824,416,770.00         | 58,809,111,458.00         | -                        | -                                     | 0.0%   | 58,809,111,458.00                |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Capital Expenditure</b>                             | <b>84,698,617,400.00</b>  | <b>135,715,099,693.00</b> | <b>6,958,209,140.14</b>  | <b>17,989,273,560.79</b>              | <b>13.3%</b>   | <b>117,725,826,132.21</b>        |
| 23 - Capital Expenditure                               | 84,698,617,400.00         | 135,715,099,693.00        | 6,958,209,140.14         | 17,989,273,560.79                     | 13.3%  | 117,725,826,132.21               |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Total Revenue (including OB)</b>                    | <b>166,602,416,770.00</b> | <b>224,697,899,063.00</b> | <b>32,555,334,119.25</b> | <b>112,505,633,543.52</b>             | <b>50.1%</b>   | <b>112,192,265,519.48</b>        |
| <b>Total Expenditure</b>                               | <b>166,602,416,770.00</b> | <b>224,697,899,063.00</b> | <b>25,495,513,365.68</b> | <b>66,496,872,689.45</b>              | <b>29.6%</b>   | <b>158,201,026,373.55</b>        |

## 2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

### Enugu State Government Budget Performance Report 2023 Q3 - Total Revenue by Administrative Classification

| Code         | Administrative Unit  | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|              | <b>Total Revenue</b>   | <b>151,602,416,770.00</b> | <b>209,697,899,063.00</b> | <b>32,555,334,119.25</b> | <b>91,921,135,246.02</b>              | <b>43.8%</b>   | <b>117,776,763,816.98</b>        |
| 010000000000 | <b>Administration Sector</b>                                       | <b>184,993,000.00</b>     | <b>198,493,000.00</b>     | <b>16,137,121.67</b>     | <b>28,094,468.46</b>                  | <b>14.2%</b>   | <b>170,398,531.54</b>            |
| 011100000000 | <b>Governor's Office</b>   | <b>4,130,000.00</b>       | <b>4,130,000.00</b>       | <b>2,370,973.00</b>      | <b>2,426,193.00</b>                   | <b>58.7%</b>   | <b>1,703,807.00</b>              |
| 011100100100 | Office of the Executive Governor                                   | 4,130,000.00              | 4,130,000.00              | 2,370,973.00             | 2,426,193.00                          | 58.7%  | 1,703,807.00                     |
| 016100000000 | <b>Office of the Secretary to the State Government</b>             | <b>59,270,000.00</b>      | <b>59,270,000.00</b>      | <b>425,000.00</b>        | <b>2,086,800.00</b>                   | <b>3.5%</b>  | <b>57,183,200.00</b>             |
| 016100100100 | Office of the Secretary to the State Government                    | 59,270,000.00             | 59,270,000.00             | 425,000.00               | 2,086,800.00                          | 3.5%   | 57,183,200.00                    |
| 012300000000 | <b>Ministry of Information</b>                                     | <b>107,723,000.00</b>     | <b>107,723,000.00</b>     | <b>2,780,782.59</b>      | <b>8,480,131.75</b>                   | <b>7.9%</b>  | <b>99,242,868.25</b>             |
| 012300100100 | Ministry of Information  | 520,000.00                | 520,000.00                | 46,000.00                | 46,000.00                             | 8.8%   | 474,000.00                       |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV                | 101,400,000.00            | 101,400,000.00            | 2,581,982.59             | 8,281,331.75                          | 8.2%   | 93,118,668.25                    |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press)             | 500,000.00                | 500,000.00                | 10,000.00                | 10,000.00                             | 2.0%   | 490,000.00                       |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star)           | 5,303,000.00              | 5,303,000.00              | 142,800.00               | 142,800.00                            | 2.7%   | 5,160,200.00                     |
| 014000000000 | <b>Auditor General</b>   | <b>6,390,000.00</b>       | <b>7,890,000.00</b>       | <b>3,924,915.26</b>      | <b>4,965,925.76</b>                   | <b>62.9%</b>   | <b>2,924,074.24</b>              |
| 014000100100 | Office of the State Auditor General                                | 4,380,000.00              | 5,880,000.00              | 3,824,915.26             | 4,860,925.76                          | 82.7%  | 1,019,074.24                     |
| 014000200100 | Office of the Auditor General for Local Government                 | 2,010,000.00              | 2,010,000.00              | 100,000.00               | 105,000.00                            | 5.2%   | 1,905,000.00                     |
| 014700000000 | <b>Civil Service Commission (CSC)</b>                              | <b>1,820,000.00</b>       | <b>1,820,000.00</b>       | <b>-</b>                 | <b>313,000.00</b>                     | <b>17.2%</b>   | <b>1,507,000.00</b>              |
| 014700100100 | Civil Service Commission   | 1,820,000.00              | 1,820,000.00              | -                        | 313,000.00                            | 17.2%  | 1,507,000.00                     |
| 014900000000 | <b>Local Government Service Commission</b>                         | <b>1,000,000.00</b>       | <b>1,000,000.00</b>       | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>1,000,000.00</b>              |
| 014900100100 | Local Government Service Commission                                | 1,000,000.00              | 1,000,000.00              | -                        | -                                     | 0.0%   | 1,000,000.00                     |
| 014800000000 | <b>Enugu State Independent Electoral Commission</b>                | <b>1,300,000.00</b>       | <b>13,300,000.00</b>      | <b>5,203,700.82</b>      | <b>8,005,917.95</b>                   | <b>60.2%</b>   | <b>5,294,082.05</b>              |
| 014800100100 | Enugu State Independent Electoral Commission                       | 1,300,000.00              | 13,300,000.00             | 5,203,700.82             | 8,005,917.95                          | 60.2%  | 5,294,082.05                     |
| 016600000000 | <b>Ministry of Human Capital Development and Poverty Reduction</b> | <b>3,360,000.00</b>       | <b>3,360,000.00</b>       | <b>1,431,750.00</b>      | <b>1,816,500.00</b>                   | <b>54.1%</b>   | <b>1,543,500.00</b>              |
| 016600100100 | Ministry of Human Capital Development and Poverty Reduction        | 3,360,000.00              | 3,360,000.00              | 1,431,750.00             | 1,816,500.00                          | 54.1%  | 1,543,500.00                     |
| 020000000000 | <b>Economic Sector</b>   | <b>139,048,884,270.00</b> | <b>187,950,866,563.00</b> | <b>29,802,521,914.91</b> | <b>84,390,291,435.70</b>              | <b>44.9%</b>   | <b>103,560,575,127.30</b>        |
| 021500000000 | <b>Ministry of Agriculture and Natural Resources</b>               | <b>4,606,362,000.00</b>   | <b>9,606,362,000.00</b>   | <b>2,425,600.00</b>      | <b>7,801,200.00</b>                   | <b>0.1%</b>  | <b>9,598,560,800.00</b>          |
| 021500100100 | Ministry of Agriculture and Natural Resources                      | 1,014,862,000.00          | 6,014,862,000.00          | 2,425,600.00             | 7,801,200.00                          | 0.1%   | 6,007,060,800.00                 |
| 021510200100 | Enugu State Agricultural Development Programme (ENADEP)            | 3,591,500,000.00          | 3,591,500,000.00          | -                        | -                                     | 0.0%   | 3,591,500,000.00                 |
| 022000000000 | <b>Ministry of Finance and Economic Development</b>                | <b>122,688,766,770.00</b> | <b>166,688,154,375.00</b> | <b>29,057,572,936.06</b> | <b>83,251,861,812.56</b>              | <b>49.9%</b>   | <b>83,436,292,562.44</b>         |
| 022000100100 | Ministry of Finance and Economic Development                       | 37,647,916,770.00         | 52,632,611,458.00         | 91,388,941.00            | 111,332,431.00                        | 0.2%   | 52,521,279,027.00                |
| 022000700100 | Office of the State Accountant- General                            | 69,800,000,000.00         | 97,718,592,917.00         | 23,319,695,105.27        | 70,046,817,341.08                     | 71.7%  | 27,671,775,575.92                |
| 022000800100 | Board of Internal Revenue  | 15,200,000,000.00         | 16,200,000,000.00         | 5,590,963,889.79         | 13,005,463,840.48                     | 80.3%  | 3,194,536,159.52                 |
| 022001200100 | Enugu State Gaming Commission                                      | 40,850,000.00             | 136,950,000.00            | 55,525,000.00            | 88,248,200.00                         | 64.4%  | 48,701,800.00                    |
| 022200000000 | <b>Ministry of Commerce and Industry</b>                           | <b>2,181,000,000.00</b>   | <b>2,563,000,000.00</b>   | <b>37,020,000.00</b>     | <b>69,595,800.00</b>                  | <b>2.7%</b>  | <b>2,493,404,200.00</b>          |
| 022200100100 | Ministry of Commerce and Industry                                  | 160,500,000.00            | 160,500,000.00            | 37,020,000.00            | 69,595,800.00                         | 43.4%  | 90,904,200.00                    |
| 022201700100 | Enugu State Investment Development Authority                       | 2,020,500,000.00          | 2,402,500,000.00          | -                        | -                                     | 0.0%   | 2,402,500,000.00                 |
| 022800000000 | <b>Ministry of Science and Technology</b>                          | <b>200,000.00</b>         | <b>17,200,000.00</b>      | <b>-</b>                 | <b>16,250,000.00</b>                  | <b>94.5%</b>   | <b>950,000.00</b>                |
| 022800100100 | Ministry of Science and Technology                                 | 200,000.00                | 17,200,000.00             | -                        | 16,250,000.00                         | 94.5%  | 950,000.00                       |
| 022900000000 | <b>Ministry of Transport</b>                                       | <b>222,300,000.00</b>     | <b>206,800,000.00</b>     | <b>18,403,250.00</b>     | <b>25,242,560.00</b>                  | <b>12.2%</b>   | <b>181,557,440.00</b>            |
| 022900100100 | Ministry of Transport  | 146,300,000.00            | 130,800,000.00            | 17,320,800.00            | 21,709,000.00                         | 16.6%  | 109,091,000.00                   |
| 022905300100 | Enugu State Transport Company ENTRACO                              | 66,000,000.00             | 66,000,000.00             | -                        | 1,346,110.00                          | 2.0%   | 64,653,890.00                    |
| 022905300200 | Coal City Transport Services                                       | 10,000,000.00             | 10,000,000.00             | 1,082,450.00             | 2,187,450.00                          | 21.9%  | 7,812,550.00                     |
| 023400000000 | <b>Ministry of Works and Infrastructure</b>                        | <b>233,000,000.00</b>     | <b>234,000,000.00</b>     | <b>29,340,910.00</b>     | <b>33,360,910.00</b>                  | <b>14.3%</b>   | <b>200,639,090.00</b>            |
| 023400100100 | Ministry of Works and Infrastructure                               | 33,000,000.00             | 34,000,000.00             | 29,340,910.00            | 33,360,910.00                         | 98.1%  | 639,090.00                       |
| 023410200100 | Rural Access Mobility Project (RAMP)                               | 200,000,000.00            | 200,000,000.00            | -                        | -                                     | 0.0%   | 200,000,000.00                   |
| 023600000000 | <b>Ministry of Culture and Tourism</b>                             | <b>14,850,000.00</b>      | <b>14,850,000.00</b>      | <b>2,736,000.00</b>      | <b>3,036,000.00</b>                   | <b>20.4%</b>   | <b>11,814,000.00</b>             |
| 023600100100 | Ministry of Culture and Tourism                                    | 1,800,000.00              | 1,800,000.00              | 1,192,000.00             | 1,492,000.00                          | 82.9%  | 308,000.00                       |
| 023605200100 | Tourism Board  | 13,050,000.00             | 13,050,000.00             | 1,544,000.00             | 1,544,000.00                          | 11.8%  | 11,506,000.00                    |

| Code                | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>023800000000</b> | <b>State Economic Planning Commission</b>                           | <b>850,000,000.00</b>    | <b>1,700,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,700,000,000.00</b>          |
| 023800100100        | State Economic Planning Commission                                  | 850,000,000.00           | 1,700,000,000.00         | -                       | -                                     | 0.0%   | 1,700,000,000.00                 |
| <b>025200000000</b> | <b>Ministry of Water Resources</b>                                  | <b>3,310,030,000.00</b>  | <b>3,310,030,000.00</b>  | <b>31,749,590.77</b>    | <b>60,811,272.51</b>                  | <b>1.8%</b>  | <b>3,249,218,727.49</b>          |
| 025200100100        | Ministry of Water Resources   | 102,850,000.00           | 102,850,000.00           | 485,000.00              | 600,000.00                            | 0.6%   | 102,250,000.00                   |
| 025210200100        | Enugu State Water Corporation                                       | 3,207,180,000.00         | 3,207,180,000.00         | 31,264,590.77           | 60,211,272.51                         | 1.9%   | 3,146,968,727.49                 |
| <b>025300000000</b> | <b>Ministry of Housing</b>  | <b>2,353,735,500.00</b>  | <b>1,057,635,500.00</b>  | <b>165,732,289.50</b>   | <b>237,631,029.10</b>                 | <b>22.5%</b>   | <b>820,004,470.90</b>            |
| 025300100100        | Ministry of Housing   | 34,650,000.00            | 34,650,000.00            | -                       | -                                     | 0.0%   | 34,650,000.00                    |
| 025301000100        | Enugu State Housing Development Corporation                         | 2,319,085,500.00         | 1,022,985,500.00         | 165,732,289.50          | 237,631,029.10                        | 23.2%  | 785,354,470.90                   |
| <b>025400000000</b> | <b>Ministry of Rural Development</b>                                | <b>38,550,000.00</b>     | <b>41,550,000.00</b>     | <b>4,005,500.00</b>     | <b>6,082,415.16</b>                   | <b>14.6%</b>   | <b>35,467,584.84</b>             |
| 025400100100        | Ministry of Rural Development                                       | 4,000,000.00             | 7,000,000.00             | 4,005,500.00            | 5,274,500.00                          | 75.4%  | 1,725,500.00                     |
| 025400700100        | Fire Service Department   | 34,550,000.00            | 34,550,000.00            | -                       | 807,915.16                            | 2.3%   | 33,742,084.84                    |
| <b>026000000000</b> | <b>Ministry of Lands and Urban Development</b>                      | <b>2,400,090,000.00</b>  | <b>2,000,090,000.00</b>  | <b>453,535,838.58</b>   | <b>678,618,436.37</b>                 | <b>33.9%</b>   | <b>1,321,471,563.63</b>          |
| 026000100100        | Ministry of Lands and Urban Development                             | 2,377,390,000.00         | 1,977,390,000.00         | 453,535,838.58          | 678,618,436.37                        | 34.3%  | 1,298,771,563.63                 |
| 026000100200        | Office of the Surveyor General                                      | 22,700,000.00            | 22,700,000.00            | -                       | -                                     | 0.0%   | 22,700,000.00                    |
| <b>026400000000</b> | <b>Ministry of Budget and Planning</b>                              | <b>150,000,000.00</b>    | <b>511,194,688.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>511,194,688.00</b>            |
| 026400100100        | Ministry of Budget and Planning                                     | 150,000,000.00           | 511,194,688.00           | -                       | -                                     | 0.0%   | 511,194,688.00                   |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                       | <b>512,625,000.00</b>    | <b>362,625,000.00</b>    | <b>130,289,868.88</b>   | <b>213,673,670.39</b>                 | <b>58.9%</b>   | <b>148,951,329.61</b>            |
| <b>031800000000</b> | <b>The State Judiciary</b>  | <b>504,050,000.00</b>    | <b>354,050,000.00</b>    | <b>127,075,477.88</b>   | <b>207,718,051.89</b>                 | <b>58.7%</b>   | <b>146,331,948.11</b>            |
| 031805100100        | Enugu State High Court  | 450,050,000.00           | 300,050,000.00           | 119,241,871.74          | 196,388,493.74                        | 65.5%  | 103,661,506.26                   |
| 031805100200        | Enugu State Multi Door House  | 9,000,000.00             | 9,000,000.00             | 2,592,910.00            | 4,280,012.00                          | 47.6%  | 4,719,988.00                     |
| 031805200100        | Customary Court of Appeal   | 45,000,000.00            | 45,000,000.00            | 5,240,696.14            | 7,049,546.15                          | 15.7%  | 37,950,453.85                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>  | <b>8,575,000.00</b>      | <b>8,575,000.00</b>      | <b>3,214,391.00</b>     | <b>5,955,618.50</b>                   | <b>69.5%</b>   | <b>2,619,381.50</b>              |
| 032600100100        | Ministry of Justice   | 8,240,000.00             | 8,240,000.00             | 3,166,391.00            | 5,873,518.50                          | 71.3%  | 2,366,481.50                     |
| 032600700100        | Citizens' Rights and Mediation Centre                               | 335,000.00               | 335,000.00               | 48,000.00               | 82,100.00                             | 24.5%  | 252,900.00                       |
| <b>040000000000</b> | <b>Regional</b>   | <b>204,300,000.00</b>    | <b>204,300,000.00</b>    | <b>88,040,684.00</b>    | <b>124,416,343.00</b>                 | <b>60.9%</b>   | <b>79,883,657.00</b>             |
| <b>043700000000</b> | <b>Ministry of Capital Territory Development</b>                    | <b>204,300,000.00</b>    | <b>204,300,000.00</b>    | <b>88,040,684.00</b>    | <b>124,416,343.00</b>                 | <b>60.9%</b>   | <b>79,883,657.00</b>             |
| 043700100100        | Enugu Capital Territory Development Authority                       | 204,300,000.00           | 204,300,000.00           | 88,040,684.00           | 124,416,343.00                        | 60.9%  | 79,883,657.00                    |
| <b>050000000000</b> | <b>Social Sector</b>  | <b>11,651,614,500.00</b> | <b>20,981,614,500.00</b> | <b>2,518,344,529.79</b> | <b>7,164,659,328.47</b>               | <b>34.1%</b>   | <b>13,816,955,171.53</b>         |
| <b>051300000000</b> | <b>Ministry of Youth and Sport</b>                                  | <b>380,250,000.00</b>    | <b>110,250,000.00</b>    | <b>3,510,000.00</b>     | <b>5,295,000.00</b>                   | <b>4.8%</b>  | <b>104,955,000.00</b>            |
| 051300100100        | Ministry of Youth and Sport   | 10,250,000.00            | 10,250,000.00            | 3,510,000.00            | 5,295,000.00                          | 51.7%  | 4,955,000.00                     |
| 051300200100        | Rangers Management Corporation                                      | 370,000,000.00           | 100,000,000.00           | -                       | -                                     | 0.0%   | 100,000,000.00                   |
| <b>051400000000</b> | <b>Ministry of Gender Affairs and Social Development</b>            | <b>6,350,000.00</b>      | <b>6,350,000.00</b>      | <b>3,341,600.00</b>     | <b>4,462,600.00</b>                   | <b>70.3%</b>   | <b>1,887,400.00</b>              |
| 051400100100        | Ministry of Gender Affairs and Social Development                   | 6,350,000.00             | 6,350,000.00             | 3,341,600.00            | 4,462,600.00                          | 70.3%  | 1,887,400.00                     |
| <b>051700000000</b> | <b>Ministry of Education</b>  | <b>8,468,007,000.00</b>  | <b>14,068,007,000.00</b> | <b>2,105,921,950.56</b> | <b>6,497,666,244.49</b>               | <b>46.2%</b>   | <b>7,570,340,755.51</b>          |
| 051700100100        | Ministry of Education   | 58,760,000.00            | 58,760,000.00            | 7,908,000.00            | 40,784,500.00                         | 69.4%  | 17,975,500.00                    |
| 051700300100        | Enugu State Universal Basic Education Board                         | 2,165,000,000.00         | 6,165,000,000.00         | -                       | 20,000.00                             | 0.0%   | 6,164,980,000.00                 |
| 051700800100        | Enugu State Library Board   | 1,295,000.00             | 1,295,000.00             | -                       | 60,000.00                             | 4.6%   | 1,235,000.00                     |
| 051700900100        | Examinations Development Centre                                     | 565,130,000.00           | 565,130,000.00           | 19,842,910.00           | 468,122,920.00                        | 82.8%  | 97,007,080.00                    |
| 051701000100        | Agency for Mass Literacy  | 300,000.00               | 300,000.00               | 20,000.00               | 20,000.00                             | 6.7%   | 280,000.00                       |
| 051701800100        | Enugu State Polytechnic Iwollo                                      | 48,750,000.00            | 48,750,000.00            | 3,819,211.02            | 7,255,681.02                          | 14.9%  | 41,494,318.98                    |
| 051701900100        | Enugu State College of Education (Technical)                        | 131,750,000.00           | 131,750,000.00           | 21,100,500.00           | 21,176,100.00                         | 16.1%  | 110,573,900.00                   |
| 051702600200        | Enugu State University of Science and Technology (ESUT)             | 2,528,166,000.00         | 4,128,166,000.00         | 1,301,858,921.54        | 3,628,240,924.54                      | 87.9%  | 499,925,075.46                   |
| 051702700200        | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS) | 215,300,000.00           | 215,300,000.00           | -                       | -                                     | 0.0%   | 215,300,000.00                   |
| 051703100100        | Institute of Management and Technology (IMT)                        | 2,077,356,000.00         | 2,077,356,000.00         | 298,884,358.00          | 1,867,460,168.93                      | 89.9%  | 209,895,831.07                   |
| 051705100100        | Post-Primary Schools Management Board (PPSMB)                       | 621,000,000.00           | 621,000,000.00           | 426,268,900.00          | 427,678,100.00                        | 68.9%  | 193,321,900.00                   |
| 051705400100        | Enugu State Science Technical and Vocational Sch. Mgt. Board        | 55,200,000.00            | 55,200,000.00            | 26,219,150.00           | 36,847,850.00                         | 66.8%  | 18,352,150.00                    |
| <b>052100000000</b> | <b>Ministry of Health</b>   | <b>2,460,211,500.00</b>  | <b>6,460,211,500.00</b>  | <b>276,509,387.23</b>   | <b>465,002,730.23</b>                 | <b>7.2%</b>  | <b>5,995,208,769.77</b>          |
| 052100100100        | Ministry of Health  | 1,061,265,000.00         | 5,061,265,000.00         | 13,142,500.00           | 37,488,400.00                         | 0.7%   | 5,023,776,600.00                 |
| 052102600100        | ESUT Teaching Hospital ParkLane, Enugu                              | 1,264,666,500.00         | 1,264,666,500.00         | 224,917,180.00          | 351,553,555.00                        | 27.8%  | 913,112,945.00                   |
| 052102600200        | ESUT College of Medicine (Teaching Hospital)                        | 34,615,000.00            | 34,615,000.00            | 2,000.00                | 30,476,000.00                         | 88.0%  | 4,139,000.00                     |
| 052110200100        | Enugu State Hospitals Management Board (SHB)                        | 31,000,000.00            | 31,000,000.00            | 11,289,630.00           | 18,326,698.00                         | 59.1%  | 12,673,302.00                    |
| 052110300100        | Enugu State College of Health Technology, Oji River                 | 43,750,000.00            | 43,750,000.00            | 27,158,077.23           | 27,158,077.23                         | 62.1%  | 16,591,922.77                    |

| Code                | Administrative Unit  | 2023 Original Budget  | 2023 Revised Budget   | 2023 Q3 Performance  | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|-----------------------|-----------------------|----------------------|---------------------------------------|--|----------------------------------|
| 052110300200        | Enugu State College of Public Health Nursing/Health Technology, Nsukka | 24,915,000.00         | 24,915,000.00         | -                    | -                                     | 0.0%   | 24,915,000.00                    |
| <b>053500000000</b> | <b>Ministry of Environment and Mineral Resources</b>                   | <b>265,496,000.00</b> | <b>265,496,000.00</b> | <b>78,647,592.00</b> | <b>127,395,387.75</b>                 | <b>48.0%</b>   | <b>138,100,612.25</b>            |
| 053500100100        | Ministry of Environment and Mineral Resources                          | 97,936,000.00         | 97,936,000.00         | 17,859,000.00        | 38,957,300.00                         | 39.8%  | 58,978,700.00                    |
| 053505300100        | Enugu State Waste Management Authority (ESWAMA)                        | 141,560,000.00        | 141,560,000.00        | 60,778,592.00        | 83,594,992.00                         | 59.1%  | 57,965,008.00                    |
| 053505300200        | Forestry Commission  | 2,000,000.00          | 2,000,000.00          | 10,000.00            | 35,000.00                             | 1.8%   | 1,965,000.00                     |
| 053505400100        | Enugu State Structures for Signage and Advertisement Agency            | 24,000,000.00         | 24,000,000.00         | -                    | 4,808,095.75                          | 20.0%  | 19,191,904.25                    |
| <b>055100000000</b> | <b>Ministry of Local Government</b>                                    | <b>1,500,000.00</b>   | <b>1,500,000.00</b>   | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>  | <b>1,500,000.00</b>              |
| 055100100100        | Ministry of Local Government   | 1,500,000.00          | 1,500,000.00          | -                    | -                                     | 0.0%   | 1,500,000.00                     |
| <b>056200000000</b> | <b>Ministry of Chieftaincy Matters</b>                                 | <b>69,800,000.00</b>  | <b>69,800,000.00</b>  | <b>50,414,000.00</b> | <b>64,837,366.00</b>                  | <b>92.9%</b>   | <b>4,962,634.00</b>              |
| 056200100100        | Ministry of Chieftaincy Matters  | 69,800,000.00         | 69,800,000.00         | 50,414,000.00        | 64,837,366.00                         | 92.9%  | 4,962,634.00                     |

## 2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

### Enugu State Government Budget Performance Report 2023 Q3 - Total Revenue by Economic Classification

| Code          | Economic   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>1</b>      | <b>REVENUE</b>                                       | <b>151,602,416,770.00</b> | <b>209,697,899,063.00</b> | <b>32,555,334,119.25</b> | <b>91,921,135,246.02</b>              | <b>43.8%</b>   | <b>117,776,763,816.98</b>        |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>69,800,000,000.00</b>  | <b>92,400,000,000.00</b>  | <b>23,137,203,453.44</b> | <b>63,366,097,714.16</b>              | <b>68.6%</b>   | <b>29,033,902,285.84</b>         |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                      | <b>69,800,000,000.00</b>  | <b>92,400,000,000.00</b>  | <b>23,137,203,453.44</b> | <b>63,366,097,714.16</b>              | <b>68.6%</b>   | <b>29,033,902,285.84</b>         |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>  | <b>39,000,000,000.00</b>  | <b>39,000,000,000.00</b>  | <b>7,364,716,368.32</b>  | <b>25,635,425,172.02</b>              | <b>65.7%</b>   | <b>13,364,574,827.98</b>         |
| 11010101      | STATUTORY ALLOCATION                                 | 39,000,000,000.00         | 39,000,000,000.00         | 7,364,716,368.32         | 25,635,425,172.02                     | 65.7%  | 13,364,574,827.98                |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                 | <b>26,000,000,000.00</b>  | <b>34,000,000,000.00</b>  | <b>9,460,298,727.56</b>  | <b>25,070,940,474.91</b>              | <b>73.7%</b>   | <b>8,929,059,525.09</b>          |
| 11010201      | SHARE OF VAT   | 26,000,000,000.00         | 34,000,000,000.00         | 9,460,298,727.56         | 25,070,940,474.91                     | 73.7%  | 8,929,059,525.09                 |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b> | <b>4,800,000,000.00</b>   | <b>19,400,000,000.00</b>  | <b>6,312,188,357.56</b>  | <b>12,659,732,067.23</b>              | <b>65.3%</b>   | <b>6,740,267,932.77</b>          |
| 11010301      | EXCESS CRUDE   | 400,000,000.00            | 1,100,000,000.00          | -                        | 682,302,963.14                        | 62.0%  | 417,697,036.86                   |
| 11010313      | Exchange Rate Difference                             | 500,000,000.00            | 12,500,000,000.00         | 5,091,084,680.87         | 8,168,969,166.95                      | 65.4%  | 4,331,030,833.05                 |
| 11010315      | Non Oil Revenue                                      | 3,500,000,000.00          | 3,500,000,000.00          | 1,221,103,676.69         | 2,076,121,137.08                      | 59.3%  | 1,423,878,862.92                 |
| 11010318      | Excess Bank Charges Recovered                        | 200,000,000.00            | 900,000,000.00            | -                        | 643,570,597.85                        | 71.5%  | 256,429,402.15                   |
| 11010319      | Forex Equalization                                   | 200,000,000.00            | 1,400,000,000.00          | -                        | 1,088,768,202.21                      | 77.8%  | 311,231,797.79                   |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                           | <b>30,200,000,000.00</b>  | <b>36,117,592,917.00</b>  | <b>9,418,130,665.81</b>  | <b>26,849,068,931.86</b>              | <b>74.3%</b>   | <b>9,268,523,985.14</b>          |
| <b>1201</b>   | <b>TAX REVENUE</b>                                   | <b>12,682,730,000.00</b>  | <b>12,441,130,000.00</b>  | <b>5,039,423,325.35</b>  | <b>9,159,826,361.24</b>               | <b>73.6%</b>   | <b>3,281,303,638.76</b>          |
| <b>120101</b> | <b>PERSONAL TAXES</b>                                | <b>9,930,000,000.00</b>   | <b>9,930,000,000.00</b>   | <b>4,307,348,313.89</b>  | <b>7,769,904,699.77</b>               | <b>78.2%</b>   | <b>2,160,095,300.23</b>          |
| 12010101      | Capital Gains Tax                                    | 30,000,000.00             | 30,000,000.00             | 25,445,060.50            | 29,087,213.69                         | 97.0%  | 912,786.31                       |
| 12010102      | Direct Assessment Tax (Current)                      | 150,000,000.00            | 150,000,000.00            | 132,362,553.32           | 150,000,000.00                        | 100.0%   | -                                |
| 12010103      | Direct Assessment Tax (Arrears/Late)                 | 50,000,000.00             | 50,000,000.00             | 46,580,034.00            | 50,000,000.00                         | 100.0%   | -                                |
| 12010104      | Pay As You Earn (PAYE) - Federal                     | 4,000,000,000.00          | 4,000,000,000.00          | 1,000,380,356.54         | 3,041,209,006.12                      | 76.0%  | 958,790,993.88                   |
| 12010105      | Pay As You Earn (PAYE) - State (Adjustment Voucher)  | 700,000,000.00            | 700,000,000.00            | 590,038,813.19           | 657,610,796.66                        | 93.9%  | 42,389,203.34                    |
| 12010106      | Pay As You Earn (PAYE) - Local Government            | 200,000,000.00            | 200,000,000.00            | 42,645,911.69            | 106,790,952.42                        | 53.4%  | 93,209,047.58                    |
| 12010107      | Pay As You Earn (PAYE) - Companies                   | 4,200,000,000.00          | 4,200,000,000.00          | 2,194,001,311.68         | 3,435,206,730.88                      | 81.8%  | 764,793,269.12                   |
| 12010108      | Pay as You Earn (PAYE) - (Arrears)                   | 300,000,000.00            | 300,000,000.00            | 275,894,272.97           | 300,000,000.00                        | 100.0%   | -                                |
| 12010109      | Penalties Tax  | 300,000,000.00            | 300,000,000.00            | -                        | -                                     | 0.0%   | 300,000,000.00                   |
| <b>120103</b> | <b>OTHER TAXES</b>                                   | <b>2,752,730,000.00</b>   | <b>2,511,130,000.00</b>   | <b>732,075,011.46</b>    | <b>1,389,921,661.47</b>               | <b>55.4%</b>   | <b>1,121,208,338.53</b>          |
| 12010301      | Pools Betting Tax (Current)                          | 1,040,000.00              | 3,540,000.00              | 2,520,000.00             | 2,535,000.00                          | 71.6%  | 1,005,000.00                     |
| 12010303      | 5% Withholding Tax on Payment to Contractors         | 451,000,000.00            | 463,000,000.00            | 230,895,310.69           | 457,755,917.95                        | 98.9%  | 5,244,082.05                     |
| 12010304      | 10% Withholding Tax on Dividends                     | 222,300,000.00            | 222,300,000.00            | 180,947,270.60           | 200,021,323.89                        | 90.0%  | 22,278,676.11                    |
| 12010305      | 10% Withholding Tax on Bank Interest                 | 350,000,000.00            | 350,000,000.00            | 7,864,612.57             | 301,748,166.63                        | 86.2%  | 48,251,833.37                    |
| 12010306      | 10% Withholding Tax on Rent                          | 10,000,000.00             | 10,000,000.00             | -                        | 7,266,588.22                          | 72.7%  | 2,733,411.78                     |
| 12010307      | 10% Withholding Tax on Royalty                       | 1,000,000.00              | 1,000,000.00              | 126,507.50               | 885,370.66                            | 88.5%  | 114,629.34                       |
| 12010308      | 10% Withholding Tax on Director's Fees               | 13,000,000.00             | 13,000,000.00             | 4,360,696.01             | 7,967,996.01                          | 61.3%  | 5,032,003.99                     |
| 12010309      | Tax Collection Agent Debit/Rural Tax                 | 30,000.00                 | 30,000.00                 | -                        | 5,700.00                              | 19.0%  | 24,300.00                        |
| 12010310      | Education Development Levy                           | 400,000.00                | 400,000.00                | 4,150.00                 | 79,750.00                             | 19.9%  | 320,250.00                       |
| 12010312      | Enugu State Property and Land Use Tax                | 265,000,000.00            | 265,000,000.00            | 210,179,813.06           | 224,392,718.08                        | 84.7%  | 40,607,281.92                    |
| 12010314      | Mortuary Levy  | 270,000.00                | 270,000.00                | 2,350.00                 | 5,067.00                              | 1.9%   | 264,933.00                       |
| 12010315      | Infrastructural Development Levy                     | 424,490,000.00            | 328,390,000.00            | 1,394,150.00             | 3,741,400.00                          | 1.1%   | 324,648,600.00                   |
| 12010316      | 10% Withholding Tax on Consultancy                   | 1,000,000.00              | 1,000,000.00              | -                        | -                                     | 0.0%   | 1,000,000.00                     |
| 12010317      | Sports Betting Proprietors Lucky Tax                 | 9,000,000.00              | 9,000,000.00              | -                        | 9,000,000.00                          | 100.0%   | -                                |
| 12010318      | Loto Proprietors Weekly Tax                          | 4,200,000.00              | 44,200,000.00             | 22,725,000.00            | 25,725,000.00                         | 58.2%  | 18,475,000.00                    |
| 12010319      | DEVELOPMENT LEVIES                                   | 1,000,000,000.00          | 800,000,000.00            | 71,055,151.03            | 148,791,663.03                        | 18.6%  | 651,208,336.97                   |

| Code          | Economic   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                                   | <b>17,517,270,000.00</b> | <b>23,676,462,917.00</b> | <b>4,378,707,340.46</b> | <b>17,689,242,570.62</b>              | <b>74.7%</b>   | <b>5,987,220,346.38</b>          |
| <b>120201</b> | <b>LICENCES - GENERAL</b>                                | <b>440,226,000.00</b>    | <b>454,426,000.00</b>    | <b>32,351,589.00</b>    | <b>52,267,893.74</b>                  | <b>11.5%</b>   | <b>402,158,106.26</b>            |
| 12020122      | HUNTING PERMITS  | 50,000.00                | 50,000.00                | -                       | 25,000.00                             | 50.0%  | 25,000.00                        |
| 12020132      | MOTOR VEHICLE LICENSES                                   | 300,000,000.00           | 300,000,000.00           | 165,000.00              | 165,000.00                            | 0.1%   | 299,835,000.00                   |
| 12020133      | DRIVERS' LICENSES  | 105,000,000.00           | 105,000,000.00           | 19,801,589.00           | 19,961,693.74                         | 19.0%  | 85,038,306.26                    |
| 12020138      | Forestry Licenses  | 900,000.00               | 900,000.00               | -                       | -                                     | 0.0%   | 900,000.00                       |
| 12020145      | Pools Agents Licenses (Current)                          | 240,000.00               | 1,340,000.00             | 760,000.00              | 848,200.00                            | 63.3%  | 491,800.00                       |
| 12020150      | Pools Proprietor Licenses                                | 300,000.00               | 300,000.00               | -                       | 300,000.00                            | 100.0%   | -                                |
| 12020180      | Tricycle Licenses  | 6,000,000.00             | 6,000,000.00             | 840,000.00              | 1,002,000.00                          | 16.7%  | 4,998,000.00                     |
| 12020181      | License for Water Producing Companies                    | 300,000.00               | 300,000.00               | 255,000.00              | 300,000.00                            | 100.0%   | -                                |
| 12020189      | Renewal of License for Water Producing Companies         | 2,550,000.00             | 2,550,000.00             | 230,000.00              | 300,000.00                            | 11.8%  | 2,250,000.00                     |
| 12020190      | Renewal of License for Commercial/Private Water Borehole | 980,000.00               | 980,000.00               | -                       | -                                     | 0.0%   | 980,000.00                       |
| 12020191      | Loto Proprietors License                                 | 2,100,000.00             | 3,200,000.00             | 600,000.00              | 2,600,000.00                          | 81.3%  | 600,000.00                       |
| 12020192      | Loto Ageat License                                       | 2,170,000.00             | 8,170,000.00             | 3,700,000.00            | 5,700,000.00                          | 69.8%  | 2,470,000.00                     |
| 12020193      | Sport Betting Proprietor s License                       | 15,000,000.00            | 19,000,000.00            | 5,000,000.00            | 16,000,000.00                         | 84.2%  | 3,000,000.00                     |
| 12020194      | Sport Betting Agent License                              | 4,400,000.00             | 6,400,000.00             | 1,000,000.00            | 5,000,000.00                          | 78.1%  | 1,400,000.00                     |
| 12020195      | Permit Licences and Concession                           | 236,000.00               | 236,000.00               | -                       | 66,000.00                             | 28.0%  | 170,000.00                       |
| <b>120204</b> | <b>FEES - GENERAL</b>                                    | <b>9,650,247,000.00</b>  | <b>9,686,247,000.00</b>  | <b>1,748,708,838.86</b> | <b>6,831,874,817.64</b>               | <b>70.5%</b>   | <b>2,854,372,182.36</b>          |
| 12020401      | COURT FEES   | 135,000,000.00           | 135,000,000.00           | 49,840,698.87           | 80,745,922.88                         | 59.8%  | 54,254,077.12                    |
| 12020404      | TRADE UNION FEES   | 2,000,000.00             | 5,000,000.00             | 3,081,000.00            | 3,274,500.00                          | 65.5%  | 1,725,500.00                     |
| 12020412      | RESEARCH TESTING FEES                                    | 2,000,000.00             | 2,000,000.00             | 2,000,000.00            | 2,000,000.00                          | 100.0%   | -                                |
| 12020417      | CONTRACTOR REGISTRATION FEES                             | 9,265,000.00             | 26,265,000.00            | 5,542,100.00            | 22,792,150.00                         | 86.8%  | 3,472,850.00                     |
| 12020424      | ACCREDITATION FEES                                       | 1,700,000.00             | 1,700,000.00             | -                       | -                                     | 0.0%   | 1,700,000.00                     |
| 12020426      | COURT SUMMONS FEES                                       | 1,000,000.00             | 1,000,000.00             | 304,500.00              | 314,700.00                            | 31.5%  | 685,300.00                       |
| 12020427      | TENDER FEES  | 20,359,000.00            | 20,359,000.00            | 5,031,000.00            | 11,280,250.00                         | 55.4%  | 9,078,750.00                     |
| 12020428      | FIRE SAFETY CERTIFICATE FEES                             | 1,700,000.00             | 1,700,000.00             | -                       | -                                     | 0.0%   | 1,700,000.00                     |
| 12020430      | PROFESSIONAL REGISTRATION FEES                           | 1,500,000.00             | 1,500,000.00             | -                       | -                                     | 0.0%   | 1,500,000.00                     |
| 12020431      | ENVIRONMENTAL IMPACT ASSESSMENT FEES                     | 7,000,000.00             | 7,000,000.00             | 3,037,000.00            | 4,398,000.00                          | 62.8%  | 2,602,000.00                     |
| 12020436      | BILL BOARD ADVERTISEMENT FEES                            | 24,500,000.00            | 24,500,000.00            | -                       | 5,158,095.75                          | 21.1%  | 19,341,904.25                    |
| 12020437      | DEEDS REGISTRATION FEES                                  | 135,000,000.00           | 135,000,000.00           | 99,952,721.90           | 129,010,555.17                        | 95.6%  | 5,989,444.83                     |
| 12020438      | SURVEY/ PLANNING/ BUILDING FEES                          | 331,000,000.00           | 331,000,000.00           | 90,132,615.00           | 186,053,036.50                        | 56.2%  | 144,946,963.50                   |
| 12020441      | LABORATORY FEES  | 108,106,000.00           | 108,106,000.00           | 66,007,000.00           | 101,118,760.00                        | 93.5%  | 6,987,240.00                     |
| 12020442      | ASSOCIATION FEES   | 2,003,000.00             | 2,003,000.00             | 924,500.00              | 2,001,000.00                          | 99.9%  | 2,000.00                         |
| 12020446      | AGRICULTURAL/VETINARY SERVICES FEES                      | 2,150,000.00             | 2,150,000.00             | 60,000.00               | 2,130,200.00                          | 99.1%  | 19,800.00                        |
| 12020447      | LAND USE FEES  | 40,000,000.00            | 40,000,000.00            | 927,370.00              | 26,318,237.52                         | 65.8%  | 13,681,762.48                    |
| 12020449      | BUSINESS/TRADE OPERATING FEES                            | 118,000,000.00           | 118,000,000.00           | 37,020,000.00           | 64,132,315.16                         | 54.3%  | 53,867,684.84                    |
| 12020450      | INSPECTION FEES  | 122,540,000.00           | 107,040,000.00           | 322,700.00              | 8,462,233.00                          | 7.9%   | 98,577,767.00                    |
| 12020452      | SCHOOL/ TUITION/ EXAMINATION FEES                        | 202,250,000.00           | 202,250,000.00           | -                       | -                                     | 0.0%   | 202,250,000.00                   |
| 12020453      | APPLICATIONS FEES  | 36,275,000.00            | 36,275,000.00            | 2,566,596.00            | 18,646,157.00                         | 51.4%  | 17,628,843.00                    |
| 12020454      | PARKING FEES   | 4,000,000.00             | 4,000,000.00             | 2,412,319.00            | 3,791,978.00                          | 94.8%  | 208,022.00                       |
| 12020455      | Registration of Motor Vehicles Fees                      | 134,000,000.00           | 134,000,000.00           | 36,759,075.00           | 84,077,162.88                         | 62.7%  | 49,922,837.12                    |
| 12020456      | Road Traffic Exam Fees                                   | 150,000,000.00           | 150,000,000.00           | -                       | 150,000,000.00                        | 100.0%   | -                                |
| 12020464      | Fees for Registration of Non Formal Learning Center      | 100,000.00               | 100,000.00               | -                       | -                                     | 0.0%   | 100,000.00                       |
| 12020465      | Renewal of Non Formal Learning Center                    | 100,000.00               | 100,000.00               | 20,000.00               | 20,000.00                             | 20.0%  | 80,000.00                        |
| 12020468      | Legacy Estate Development Fee                            | 1,150,000.00             | 1,150,000.00             | 9,762.50                | 500,000.00                            | 43.5%  | 650,000.00                       |
| 12020470      | Survey Fee   | 78,655,000.00            | 78,655,000.00            | -                       | 49,709,728.60                         | 63.2%  | 28,945,271.40                    |
| 12020471      | Computerization Fee                                      | 11,485,000.00            | 11,485,000.00            | 4,325,150.00            | 10,883,070.00                         | 94.8%  | 601,930.00                       |
| 12020475      | Registration of Private School                           | 6,000,000.00             | 6,000,000.00             | 6,000.00                | 5,762,000.00                          | 96.0%  | 238,000.00                       |
| 12020476      | Renewal of Registration of Private School                | 35,000,000.00            | 35,000,000.00            | 7,482,000.00            | 32,685,500.00                         | 93.4%  | 2,314,500.00                     |
| 12020477      | Application Form Fees from Private School                | 100,000.00               | 100,000.00               | -                       | 100,000.00                            | 100.0%   | -                                |
| 12020483      | Registration of Youth Clubs and Organisations            | 200,000.00               | 200,000.00               | -                       | -                                     | 0.0%   | 200,000.00                       |
| 12020484      | Renewal of Youth Clubs and Organisations                 | 50,000.00                | 50,000.00                | -                       | -                                     | 0.0%   | 50,000.00                        |
| 12020487      | Registration Fees of Hospital                            | 31,100,000.00            | 31,100,000.00            | 9,171,910.00            | 14,509,238.00                         | 46.7%  | 16,590,762.00                    |
| 12020488      | Renewal Registration Fees of Hospital                    | 30,000,000.00            | 30,000,000.00            | 12,667,500.00           | 23,466,000.00                         | 78.2%  | 6,534,000.00                     |
| 12020491      | Tuition Fees   | 2,913,926,200.00         | 2,983,926,200.00         | 78,025,427.23           | 2,682,749,097.23                      | 89.9%  | 301,177,102.77                   |
| 12020492      | Examination Fees   | 984,806,000.00           | 984,806,000.00           | 384,657,460.00          | 843,357,070.00                        | 85.6%  | 141,448,930.00                   |

| Code          | Economic  | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance   | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| 12020494      | Pre-qualification/Processing Fees                       | 3,768,000.00            | 3,768,000.00            | 1,000,000.00          | 1,326,000.00                          | 35.2%  | 2,442,000.00                     |
| 12020495      | Certificate of Recognition Fees                         | 5,000,000.00            | 5,000,000.00            | 4,030,000.00          | 4,437,000.00                          | 88.7%  | 563,000.00                       |
| 12020496      | Clearance Fees for Ofala Festivals                      | 1,000,000.00            | 1,000,000.00            | 1,000,000.00          | 1,000,000.00                          | 100.0%   | -                                |
| 12020497      | Medical Ward Fees                                       | 73,903,000.00           | 73,903,000.00           | 10,000.00             | 38,391,410.00                         | 51.9%  | 35,511,590.00                    |
| 12020498      | Right of Way Permit Fees/Cutting of Road                | 40,000,000.00           | 40,000,000.00           | 20,000,000.00         | 26,276,400.00                         | 65.7%  | 13,723,600.00                    |
| 12020499      | Other Fees  | 3,842,555,800.00        | 3,804,055,800.00        | 820,382,433.36        | 2,190,997,049.95                      | 57.6%  | 1,613,058,750.05                 |
| <b>120205</b> | <b>FINES - GENERAL</b>                                  | <b>89,820,000.00</b>    | <b>91,820,000.00</b>    | <b>7,419,860.00</b>   | <b>13,105,166.00</b>                  | <b>14.3%</b>   | <b>78,714,834.00</b>             |
| 12020501      | Penalty for Offences - General                          | 42,645,000.00           | 43,645,000.00           | 602,050.00            | 974,650.00                            | 2.2%   | 42,670,350.00                    |
| 12020502      | Court Fines   | 8,000,000.00            | 8,000,000.00            | 802,000.00            | 5,797,706.00                          | 72.5%  | 2,202,294.00                     |
| 12020503      | Travelers Manifest Offence Fines                        | 4,000,000.00            | 4,000,000.00            | 1,571,000.00          | 1,771,000.00                          | 44.3%  | 2,229,000.00                     |
| 12020504      | Traffic Offences Fines                                  | 15,000,000.00           | 15,000,000.00           | 2,597,400.00          | 2,682,400.00                          | 17.9%  | 12,317,600.00                    |
| 12020505      | Sewerage Control Fines                                  | 500,000.00              | 500,000.00              | 476,500.00            | 476,500.00                            | 95.3%  | 23,500.00                        |
| 12020506      | Conservation Offences Fines                             | 85,000.00               | 85,000.00               | -                     | -                                     | 0.0%   | 85,000.00                        |
| 12020509      | Sanitation Offences Fines                               | 120,000.00              | 120,000.00              | -                     | 2,000.00                              | 1.7%   | 118,000.00                       |
| 12020512      | Damage to Public Property (Roads, Electric Fixture etc) | 1,000,000.00            | 2,000,000.00            | 1,360,910.00          | 1,360,910.00                          | 68.0%  | 639,090.00                       |
| 12020520      | Contravention Fines                                     | 5,270,000.00            | 5,270,000.00            | -                     | -                                     | 0.0%   | 5,270,000.00                     |
| 12020531      | Forest Offences Fines                                   | 500,000.00              | 500,000.00              | 10,000.00             | 10,000.00                             | 2.0%   | 490,000.00                       |
| 12020546      | Fines from Non Compliance on Plan Approval              | 2,600,000.00            | 2,600,000.00            | -                     | 30,000.00                             | 1.2%   | 2,570,000.00                     |
| 12020547      | Fines from Unauthorized Installation                    | 10,100,000.00           | 10,100,000.00           | -                     | -                                     | 0.0%   | 10,100,000.00                    |
| <b>120206</b> | <b>SALES - GENERAL</b>                                  | <b>2,030,007,000.00</b> | <b>1,048,407,000.00</b> | <b>185,165,084.79</b> | <b>360,590,439.88</b>                 | <b>34.4%</b>   | <b>687,816,560.12</b>            |
| 12020601      | Sales of Journal & Publications                         | 103,489,000.00          | 107,489,000.00          | 24,418,700.00         | 98,633,990.00                         | 91.8%  | 8,855,010.00                     |
| 12020604      | SALES OF ID CARDS                                       | 31,247,000.00           | 31,247,000.00           | 11,064,508.00         | 28,526,108.00                         | 91.3%  | 2,720,892.00                     |
| 12020605      | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS               | 4,398,000.00            | 4,398,000.00            | 302,250.00            | 4,031,550.00                          | 91.7%  | 366,450.00                       |
| 12020610      | PROCEEDS FROM SALES OF FARM PRODUCE                     | 1,800,000.00            | 1,800,000.00            | 187,211.02            | 639,051.02                            | 35.5%  | 1,160,948.98                     |
| 12020612      | PROCEEDS FROM SALES OF GOVT. VEHICLES                   | 25,000,000.00           | 25,000,000.00           | -                     | 17,417,250.00                         | 69.7%  | 7,582,750.00                     |
| 12020616      | Sale of Old Newspapers                                  | 2,000,000.00            | 2,000,000.00            | 142,800.00            | 142,800.00                            | 7.1%   | 1,857,200.00                     |
| 12020619      | Sale of Photographs                                     | 50,000.00               | 50,000.00               | -                     | -                                     | 0.0%   | 50,000.00                        |
| 12020623      | Sale of form for Housing Loan to Civil Servants         | 1,195,970,000.00        | 195,970,000.00          | -                     | 300,050.00                            | 0.2%   | 195,669,950.00                   |
| 12020653      | Sale of Registration Forms                              | 2,500,000.00            | 2,500,000.00            | -                     | -                                     | 0.0%   | 2,500,000.00                     |
| 12020654      | Sale of Application Forms for Casino Licences           | 4,000,000.00            | 4,000,000.00            | -                     | -                                     | 0.0%   | 4,000,000.00                     |
| 12020662      | Sales of Enugu State Law Books                          | 1,600,000.00            | 1,600,000.00            | 1,200,000.00          | 1,501,500.00                          | 93.8%  | 98,500.00                        |
| 12020665      | Sale of Forest Produce                                  | 500,000.00              | 500,000.00              | -                     | -                                     | 0.0%   | 500,000.00                       |
| 12020683      | Sale of Motor Tickets                                   | 42,000,000.00           | 42,000,000.00           | 532,450.00            | 982,450.00                            | 2.3%   | 41,017,550.00                    |
| 12020688      | Sale of Livestock Products                              | 10,000.00               | 10,000.00               | -                     | 3,000.00                              | 30.0%  | 7,000.00                         |
| 12020690      | Sale of Planting Materials (Food Crop)                  | 1,600,000.00            | 1,600,000.00            | 1,272,900.00          | 1,322,900.00                          | 82.7%  | 277,100.00                       |
| 12020694      | Sale of Motor Plates                                    | 300,000,000.00          | 300,000,000.00          | 86,984,875.00         | 110,337,988.35                        | 36.8%  | 189,662,011.65                   |
| 12020699      | Others Sales  | 313,843,000.00          | 328,243,000.00          | 59,059,390.77         | 96,751,802.51                         | 29.5%  | 231,491,197.49                   |
| <b>120207</b> | <b>EARNINGS - GENERAL</b>                               | <b>498,824,000.00</b>   | <b>263,824,000.00</b>   | <b>39,937,446.00</b>  | <b>99,995,258.50</b>                  | <b>37.9%</b>   | <b>163,828,741.50</b>            |
| 12020701      | Earnings from Consultancy Services                      | 1,566,000.00            | 1,566,000.00            | -                     | 1,556,000.00                          | 99.4%  | 10,000.00                        |
| 12020703      | Earnings from Hire of Plants and Equipment              | 20,866,000.00           | 20,866,000.00           | 4,812,996.00          | 20,324,996.00                         | 97.4%  | 541,004.00                       |
| 12020704      | Earnings from the Use of Govt. Vehicle                  | 500,000.00              | 500,000.00              | 270,000.00            | 270,000.00                            | 54.0%  | 230,000.00                       |
| 12020705      | Earnings from the Use of Govt. Halls                    | 7,779,000.00            | 7,779,000.00            | -                     | 850,500.00                            | 10.9%  | 6,928,500.00                     |
| 12020707      | Earnings from Government House Clinic                   | 1,350,000.00            | 1,350,000.00            | 1,350,000.00          | 1,350,000.00                          | 100.0%   | -                                |
| 12020710      | Earnings from Guest Houses                              | 556,000.00              | 556,000.00              | -                     | 5,000.00                              | 0.9%   | 551,000.00                       |
| 12020711      | Earnings from Commercial Activities                     | 293,535,000.00          | 58,535,000.00           | 9,136,000.00          | 45,535,000.00                         | 77.8%  | 13,000,000.00                    |
| 12020788      | Earnings from Cards and Lucky Games (Lottery)           | 40,000.00               | 40,000.00               | -                     | 40,000.00                             | 100.0%   | -                                |
| 12020790      | Earnings from State Cultural Troupes                    | 1,500,000.00            | 1,500,000.00            | 1,192,000.00          | 1,192,000.00                          | 79.5%  | 308,000.00                       |
| 12020791      | Earnings from Polo Park                                 | 2,000,000.00            | 2,000,000.00            | -                     | -                                     | 0.0%   | 2,000,000.00                     |
| 12020799      | Other Earnings  | 169,132,000.00          | 169,132,000.00          | 23,176,450.00         | 28,871,762.50                         | 17.1%  | 140,260,237.50                   |

| Code          | Economic   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>                      | <b>102,116,000.00</b>    | <b>104,116,000.00</b>    | <b>11,810,600.00</b>    | <b>16,645,400.00</b>                  | <b>16.0%</b>   | <b>87,470,600.00</b>             |
| 12020803      | Rent on Govt. Buildings  | 101,796,000.00           | 103,796,000.00           | 11,762,600.00           | 16,543,400.00                         | 15.9%  | 87,252,600.00                    |
| 12020806      | Rent on Senior Staff Quarters                                      | 150,000.00               | 150,000.00               | 8,000.00                | 32,000.00                             | 21.3%  | 118,000.00                       |
| 12020822      | Rent on Canteens   | 170,000.00               | 170,000.00               | 40,000.00               | 70,000.00                             | 41.2%  | 100,000.00                       |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>                         | <b>1,483,405,000.00</b>  | <b>1,083,405,000.00</b>  | <b>356,575,494.15</b>   | <b>356,620,494.15</b>                 | <b>32.9%</b>   | <b>726,784,505.85</b>            |
| 12020903      | Rents & Premium on the Allocation of Land                          | 907,000,000.00           | 707,000,000.00           | 265,551,064.10          | 265,596,064.10                        | 37.6%  | 441,403,935.90                   |
| 12020907      | Current (Ground Rent)  | 565,105,000.00           | 365,105,000.00           | 91,024,430.05           | 91,024,430.05                         | 24.9%  | 274,080,569.95                   |
| 12020908      | Arrears (Ground Rent)  | 11,000,000.00            | 11,000,000.00            | -                       | -                                     | 0.0%   | 11,000,000.00                    |
| 12020909      | Penalties (Ground Rent)  | 300,000.00               | 300,000.00               | -                       | -                                     | 0.0%   | 300,000.00                       |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>  | <b>3,070,838,000.00</b>  | <b>9,389,430,917.00</b>  | <b>696,454,579.12</b>   | <b>8,657,218,252.17</b>               | <b>92.2%</b>   | <b>732,212,664.83</b>            |
| 12021005      | Other Refunds  | 70,838,000.00            | 5,389,430,917.00         | 182,491,651.83          | 4,974,751,026.92                      | 92.3%  | 414,679,890.08                   |
| 12021014      | Recovery from back duty assessment                                 | 3,000,000,000.00         | 4,000,000,000.00         | 513,962,927.29          | 3,682,467,225.25                      | 92.1%  | 317,532,774.75                   |
| <b>120211</b> | <b>INVESTMENT INCOME</b>   | <b>150,737,000.00</b>    | <b>1,553,737,000.00</b>  | <b>1,300,283,848.54</b> | <b>1,300,891,848.54</b>               | <b>83.7%</b>   | <b>252,845,151.46</b>            |
| 12021102      | Dividend Received  | 150,010,000.00           | 153,010,000.00           | 88,173,470.00           | 88,173,470.00                         | 57.6%  | 64,836,530.00                    |
| 12021103      | Other Investment Income  | 727,000.00               | 1,400,727,000.00         | 1,212,110,378.54        | 1,212,718,378.54                      | 86.6%  | 188,008,621.46                   |
| <b>120212</b> | <b>INTEREST EARNED</b>   | <b>1,050,000.00</b>      | <b>1,050,000.00</b>      | <b>-</b>                | <b>33,000.00</b>                      | <b>3.1%</b>  | <b>1,017,000.00</b>              |
| 12021201      | Interest on Bank Deposit   | 1,050,000.00             | 1,050,000.00             | -                       | 33,000.00                             | 3.1%   | 1,017,000.00                     |
| <b>13</b>     | <b>AID AND GRANTS</b>  | <b>7,778,000,000.00</b>  | <b>22,371,194,688.00</b> | <b>-</b>                | <b>1,705,968,600.00</b>               | <b>7.6%</b>  | <b>20,665,226,088.00</b>         |
| <b>1302</b>   | <b>GRANTS</b>  | <b>7,778,000,000.00</b>  | <b>22,371,194,688.00</b> | <b>-</b>                | <b>1,705,968,600.00</b>               | <b>7.6%</b>  | <b>20,665,226,088.00</b>         |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>   | <b>7,560,000,000.00</b>  | <b>21,060,000,000.00</b> | <b>-</b>                | <b>1,705,968,600.00</b>               | <b>8.1%</b>  | <b>19,354,031,400.00</b>         |
| 13020102      | CAPITAL GRANTS FROM FGN  | 7,185,000,000.00         | 20,685,000,000.00        | -                       | 1,705,968,600.00                      | 8.2%   | 18,979,031,400.00                |
| 13020103      | CURRENT GRANTS FROM LGAS   | 250,000,000.00           | 250,000,000.00           | -                       | -                                     | 0.0%   | 250,000,000.00                   |
| 13020104      | CAPITAL GRANTS FROM LGAS   | 125,000,000.00           | 125,000,000.00           | -                       | -                                     | 0.0%   | 125,000,000.00                   |
| <b>130202</b> | <b>FOREIGN GRANTS</b>  | <b>218,000,000.00</b>    | <b>1,311,194,688.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,311,194,688.00</b>          |
| 13020202      | CAPITAL FOREIGN GRANTS   | 218,000,000.00           | 1,311,194,688.00         | -                       | -                                     | 0.0%   | 1,311,194,688.00                 |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>                     | <b>43,824,416,770.00</b> | <b>58,809,111,458.00</b> | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>58,809,111,458.00</b>         |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                                   | <b>43,824,416,770.00</b> | <b>58,809,111,458.00</b> | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>58,809,111,458.00</b>         |
| <b>140301</b> | <b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>                          | <b>34,962,916,770.00</b> | <b>49,947,611,458.00</b> | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>49,947,611,458.00</b>         |
| 14030101      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS             | 34,962,916,770.00        | 49,947,611,458.00        | -                       | -                                     | 0.0%   | 49,947,611,458.00                |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>                     | <b>8,861,500,000.00</b>  | <b>8,861,500,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>8,861,500,000.00</b>          |
| 14030204      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 8,861,500,000.00         | 8,861,500,000.00         | -                       | -                                     | 0.0%   | 8,861,500,000.00                 |

## 2.D Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

**Enugu State Government Budget Performance Report 2023 Q3 - Total Expenditure by Administrative Classification**

| Code                | Administrative Unit                                      | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|                     | <b>Total Expenditure</b>                                 | <b>166,602,416,770.00</b> | <b>224,697,899,063.00</b> | <b>25,495,513,365.68</b> | <b>66,496,872,689.45</b>              | <b>29.6%</b>   | <b>158,201,026,373.55</b>        |
| <b>010000000000</b> | <b>Administration Sector</b>                             | <b>40,689,329,750.00</b>  | <b>49,999,829,750.00</b>  | <b>8,558,998,242.27</b>  | <b>23,936,965,040.28</b>              | <b>47.9%</b>   | <b>26,062,864,709.72</b>         |
| <b>011100000000</b> | <b>Governor's Office</b>                                 | <b>18,436,487,320.00</b>  | <b>26,660,487,320.00</b>  | <b>3,329,887,553.36</b>  | <b>8,331,036,292.57</b>               | <b>31.2%</b>   | <b>18,329,451,027.43</b>         |
| 011100100100        | Office of the Executive Governor                         | 17,411,895,700.00         | 25,655,895,700.00         | 3,320,263,570.41         | 8,287,624,091.25                      | 32.3%  | 17,368,271,608.75                |
| 011100100200        | Office of the Deputy Governor                            | 553,481,620.00            | 613,481,620.00            | 7,502,855.95             | 17,634,941.07                         | 2.9%   | 595,846,678.93                   |
| 011100300100        | Boundary Adjustment Commission                           | 6,000,000.00              | 6,000,000.00              | -                        | -                                     | 0.0%   | 6,000,000.00                     |
| 011100800100        | Enugu State Emergency Management Agency                  | 220,800,000.00            | 170,800,000.00            | 610,287.50               | 19,628,464.50                         | 11.5%  | 151,171,535.50                   |
| 011100900100        | Council for Privatization and Commercialization          | 18,500,000.00             | 18,500,000.00             | -                        | -                                     | 0.0%   | 18,500,000.00                    |
| 011101000100        | Dept of Due Process and Budget Monitoring                | 48,500,000.00             | 38,500,000.00             | -                        | -                                     | 0.0%   | 38,500,000.00                    |
| 011101600200        | Economic Affairs Unit                                    | 4,850,000.00              | 4,850,000.00              | -                        | -                                     | 0.0%   | 4,850,000.00                     |
| 011101800100        | Enugu State Social Investment Agency                     | 5,000,000.00              | 5,000,000.00              | -                        | -                                     | 0.0%   | 5,000,000.00                     |
| 011103300100        | Enugu State Action Committee on Aids (ENSACA)            | 78,380,000.00             | 58,380,000.00             | 598,080.00               | 1,498,044.75                          | 2.6%   | 56,881,955.25                    |
| 011110100100        | Project Development and Implementation Dept.             | 19,370,000.00             | 19,370,000.00             | 912,759.50               | 3,650,751.00                          | 18.8%  | 15,719,249.00                    |
| 011118400100        | Volunteer Service Agency                                 | 38,450,000.00             | 38,450,000.00             | -                        | 1,000,000.00                          | 2.6%   | 37,450,000.00                    |
| 011105200100        | Performance Improvement Bureau (PIB)/SERVICOM            | 26,400,000.00             | 26,400,000.00             | -                        | -                                     | 0.0%   | 26,400,000.00                    |
| 011105200200        | State Focal Office World Bank Development Partner        | 4,860,000.00              | 4,860,000.00              | -                        | -                                     | 0.0%   | 4,860,000.00                     |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>   | <b>3,152,852,950.00</b>   | <b>7,309,852,950.00</b>   | <b>104,726,234.70</b>    | <b>3,297,620,392.22</b>               | <b>45.1%</b>   | <b>4,012,232,557.78</b>          |
| 016100100100        | Office of the Secretary to the State Government          | 2,393,033,250.00          | 6,443,033,250.00          | 82,579,953.72            | 3,238,633,550.18                      | 50.3%  | 3,204,399,699.82                 |
| 016100200100        | Economic Affairs and Parastatals                         | 3,500,000.00              | 3,500,000.00              | -                        | -                                     | 0.0%   | 3,500,000.00                     |
| 016101600100        | Enugu State Economic Development Department              | 3,500,000.00              | 3,500,000.00              | -                        | -                                     | 0.0%   | 3,500,000.00                     |
| 016102100100        | Enugu State Liaison Office, Lagos                        | 74,648,150.00             | 74,648,150.00             | 15,348,007.42            | 39,365,103.76                         | 52.7%  | 35,283,046.24                    |
| 016102100200        | Enugu State Liaison Office, Abuja                        | 101,521,550.00            | 111,521,550.00            | 6,798,273.56             | 19,621,738.28                         | 17.6%  | 91,899,811.72                    |
| 016103700100        | Muslim Pilgrims Board                                    | 67,600,000.00             | 69,600,000.00             | -                        | -                                     | 0.0%   | 69,600,000.00                    |
| 016103800100        | Christian Pilgrims Board                                 | 509,050,000.00            | 604,050,000.00            | -                        | -                                     | 0.0%   | 604,050,000.00                   |
| <b>011200000000</b> | <b>Enugu State House of Assembly (The Legislature)</b>   | <b>6,607,868,850.00</b>   | <b>4,459,868,850.00</b>   | <b>476,118,498.74</b>    | <b>2,219,244,060.23</b>               | <b>49.8%</b>   | <b>2,240,624,789.77</b>          |
| 011200300100        | Enugu State House of Assembly (The Legislature)          | 5,986,618,850.00          | 4,438,618,850.00          | 476,118,498.74           | 2,219,244,060.23                      | 50.0%  | 2,219,374,789.77                 |
| 011200400100        | Enugu State House of Assembly Service Commission         | 621,250,000.00            | 21,250,000.00             | -                        | -                                     | 0.0%   | 21,250,000.00                    |
| <b>012300000000</b> | <b>Ministry of Information</b>                           | <b>937,587,140.00</b>     | <b>887,087,140.00</b>     | <b>33,701,739.46</b>     | <b>464,723,159.39</b>                 | <b>52.4%</b>   | <b>422,363,980.61</b>            |
| 012300100100        | Ministry of Information                                  | 193,177,770.00            | 193,177,770.00            | 26,418,917.88            | 80,809,110.55                         | 41.8%  | 112,368,659.45                   |
| 012300300100        | Enugu State Broadcasting Service - Radio/TV ESBS/TV      | 312,251,340.00            | 312,251,340.00            | -                        | 93,055,809.25                         | 29.8%  | 219,195,530.75                   |
| 012301300100        | Government Printing and Stationery Dept. (Govt. Press)   | 347,348,150.00            | 306,848,150.00            | 7,282,821.58             | 285,246,436.55                        | 93.0%  | 21,601,713.45                    |
| 012305500100        | Enugu State Printing and Publishing Company (Daily Star) | 84,809,880.00             | 74,809,880.00             | -                        | 5,611,803.04                          | 7.5%   | 69,198,076.96                    |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>         | <b>9,279,925,730.00</b>   | <b>9,119,925,730.00</b>   | <b>4,534,231,493.42</b>  | <b>8,855,502,418.41</b>               | <b>97.1%</b>   | <b>264,423,311.59</b>            |
| 012500100100        | Office of the Head of State Civil Service                | 9,267,358,730.00          | 9,107,358,730.00          | 4,534,031,320.17         | 8,855,001,687.66                      | 97.2%  | 252,357,042.34                   |
| 012500500100        | Establishment, Pension and Training                      | 5,570,000.00              | 5,570,000.00              | 100,173.25               | 400,730.75                            | 7.2%   | 5,169,269.25                     |
| 012500500200        | Public Service Department                                | 3,330,000.00              | 3,330,000.00              | 100,000.00               | 100,000.00                            | 3.0%   | 3,230,000.00                     |
| 012500500300        | Performance Improvement Bureau                           | 3,667,000.00              | 3,667,000.00              | -                        | -                                     | 0.0%   | 3,667,000.00                     |
| <b>014000000000</b> | <b>Auditor General</b>                                   | <b>335,860,380.00</b>     | <b>191,860,380.00</b>     | <b>18,984,710.40</b>     | <b>51,442,239.55</b>                  | <b>26.8%</b>   | <b>140,418,140.45</b>            |
| 014000100100        | Office of the State Auditor General                      | 207,369,510.00            | 129,369,510.00            | 9,885,855.11             | 29,783,542.47                         | 23.0%  | 99,585,967.53                    |
| 014000200100        | Office of the Auditor General for Local Government       | 128,490,870.00            | 62,490,870.00             | 9,098,855.29             | 21,658,697.08                         | 34.7%  | 40,832,172.92                    |
| <b>014700000000</b> | <b>Civil Service Commission (CSC)</b>                    | <b>196,570,200.00</b>     | <b>168,570,200.00</b>     | <b>12,736,167.38</b>     | <b>64,075,374.96</b>                  | <b>38.0%</b>   | <b>104,494,825.04</b>            |
| 014700100100        | Civil Service Commission                                 | 196,570,200.00            | 168,570,200.00            | 12,736,167.38            | 64,075,374.96                         | 38.0%  | 104,494,825.04                   |
| <b>014900000000</b> | <b>Local Government Service Commission</b>               | <b>72,131,670.00</b>      | <b>36,131,670.00</b>      | <b>5,318,201.37</b>      | <b>15,930,422.22</b>                  | <b>44.1%</b>   | <b>20,201,247.78</b>             |
| 014900100100        | Local Government Service Commission                      | 72,131,670.00             | 36,131,670.00             | 5,318,201.37             | 15,930,422.22                         | 44.1%  | 20,201,247.78                    |

| Code                | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|---------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>014800000000</b> | <b>Enugu State Independent Electoral Commission</b>                | <b>244,994,260.00</b>    | <b>444,994,260.00</b>     | <b>28,147,305.12</b>    | <b>76,380,734.26</b>                  | <b>17.2%</b>   | <b>368,613,525.74</b>            |
| 014800100100        | Enugu State Independent Electoral Commission                       | 244,994,260.00           | 444,994,260.00            | 28,147,305.12           | 76,380,734.26                         | 17.2%  | 368,613,525.74                   |
| <b>016300000000</b> | <b>Ministry of Inter Ministerial Affairs</b>                       | <b>1,114,138,790.00</b>  | <b>570,138,790.00</b>     | <b>3,549,866.56</b>     | <b>526,113,805.94</b>                 | <b>92.3%</b>   | <b>44,024,984.06</b>             |
| 016300100100        | Ministry of Inter Ministerial Affairs                              | 1,114,138,790.00         | 570,138,790.00            | 3,549,866.56            | 526,113,805.94                        | 92.3%  | 44,024,984.06                    |
| <b>016600000000</b> | <b>Ministry of Human Capital Development and Poverty Reduction</b> | <b>277,593,670.00</b>    | <b>117,593,670.00</b>     | <b>7,346,288.67</b>     | <b>21,687,876.19</b>                  | <b>18.4%</b>   | <b>95,905,793.81</b>             |
| 016600100100        | Ministry of Human Capital Development and Poverty Reduction        | 277,593,670.00           | 117,593,670.00            | 7,346,288.67            | 21,687,876.19                         | 18.4%  | 95,905,793.81                    |
| <b>016700000000</b> | <b>Ministry of Special Duties &amp; Inergovernmental Affairs</b>   | <b>33,318,790.00</b>     | <b>33,318,790.00</b>      | <b>4,250,183.09</b>     | <b>13,208,264.34</b>                  | <b>39.6%</b>   | <b>20,110,525.66</b>             |
| 016700100100        | Ministry of Special Duties & Inergovernmental Affairs              | 33,318,790.00            | 33,318,790.00             | 4,250,183.09            | 13,208,264.34                         | 39.6%  | 20,110,525.66                    |
| <b>020000000000</b> | <b>Economic Sector</b>   | <b>62,226,571,040.00</b> | <b>116,152,053,333.00</b> | <b>7,574,141,818.01</b> | <b>20,689,059,647.89</b>              | <b>17.8%</b>   | <b>95,462,993,685.11</b>         |
| <b>021500000000</b> | <b>Ministry of Agriculture and Natural Resources</b>               | <b>5,818,856,390.00</b>  | <b>5,375,356,390.00</b>   | <b>418,173,633.56</b>   | <b>653,034,215.36</b>                 | <b>12.1%</b>   | <b>4,722,322,174.64</b>          |
| 021500100100        | Ministry of Agriculture and Natural Resources                      | 1,052,666,590.00         | 1,207,666,590.00          | 143,673,633.56          | 374,835,788.68                        | 31.0%  | 832,830,801.32                   |
| 021502600100        | Veterinary School, Achi  | 2,700,000.00             | 2,700,000.00              | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| 021510200100        | Enugu State Agricultural Development Programme (ENADEP)            | 72,300,000.00            | 23,800,000.00             | -                       | 3,698,426.68                          | 15.5%  | 20,101,573.32                    |
| 021510400100        | Fertilizer Procurement and Distribution Company Ltd                | 2,400,000.00             | 2,400,000.00              | -                       | -                                     | 0.0%   | 2,400,000.00                     |
| 021510700100        | Enugu State FADAM Project  | 1,005,789,800.00         | 705,789,800.00            | -                       | -                                     | 0.0%   | 705,789,800.00                   |
| 021510700200        | Enugu State FGN/IFAD Agency  | 183,000,000.00           | 233,000,000.00            | 274,500,000.00          | 274,500,000.00                        | 117.8%   | - 41,500,000.00                  |
| 021510700300        | Enugu State APPEALS Agency   | 3,500,000,000.00         | 3,200,000,000.00          | -                       | -                                     | 0.0%   | 3,200,000,000.00                 |
| <b>022000000000</b> | <b>Ministry of Finance and Economic Development</b>                | <b>10,827,236,130.00</b> | <b>11,490,236,130.00</b>  | <b>1,658,434,626.63</b> | <b>6,684,312,319.26</b>               | <b>58.2%</b>   | <b>4,805,923,810.74</b>          |
| 022000100100        | Ministry of Finance and Economic Development                       | 807,088,830.00           | 896,088,830.00            | 68,441,173.38           | 202,856,972.77                        | 22.6%  | 693,231,857.23                   |
| 022000700100        | Office of the State Accountant- General                            | 8,658,680,000.00         | 8,326,680,000.00          | 1,528,309,760.93        | 5,537,825,112.98                      | 66.5%  | 2,788,854,887.02                 |
| 022000800100        | Board of Internal Revenue  | 1,320,720,440.00         | 2,226,720,440.00          | 55,386,419.61           | 924,839,071.45                        | 41.5%  | 1,301,881,368.55                 |
| 022001200100        | Enugu State Gaming Commission                                      | 40,746,860.00            | 40,746,860.00             | 6,297,272.71            | 18,791,162.06                         | 46.1%  | 21,955,697.94                    |
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                           | <b>1,378,112,530.00</b>  | <b>3,055,112,530.00</b>   | <b>46,118,346.69</b>    | <b>124,606,060.52</b>                 | <b>4.1%</b>  | <b>2,930,506,469.48</b>          |
| 022200100100        | Ministry of Commerce and Industry                                  | 379,899,530.00           | 2,284,899,530.00          | 45,601,123.69           | 120,502,129.54                        | 5.3%   | 2,164,397,400.46                 |
| 022201700100        | Enugu State Investment Development Authority                       | 163,070,000.00           | 135,070,000.00            | -                       | 2,110,000.00                          | 1.6%   | 132,960,000.00                   |
| 022201800100        | Small and Medium Scale Enterprises Promotion                       | 729,020,000.00           | 529,020,000.00            | 517,223.00              | 1,993,930.98                          | 0.4%   | 527,026,069.02                   |
| 022201900100        | Enugu Marketing Company  | 106,123,000.00           | 106,123,000.00            | -                       | -                                     | 0.0%   | 106,123,000.00                   |
| <b>022700000000</b> | <b>Ministry of Labour and Productivity</b>                         | <b>57,841,390.00</b>     | <b>58,841,390.00</b>      | <b>11,185,330.00</b>    | <b>20,688,056.86</b>                  | <b>35.2%</b>   | <b>38,153,333.14</b>             |
| 022700100100        | Ministry of Labour and Productivity                                | 57,841,390.00            | 58,841,390.00             | 11,185,330.00           | 20,688,056.86                         | 35.2%  | 38,153,333.14                    |
| <b>022800000000</b> | <b>Ministry of Science and Technology</b>                          | <b>850,256,510.00</b>    | <b>1,502,256,510.00</b>   | <b>437,528,588.53</b>   | <b>456,590,197.62</b>                 | <b>30.4%</b>   | <b>1,045,666,312.38</b>          |
| 022800100100        | Ministry of Science and Technology                                 | 850,256,510.00           | 1,502,256,510.00          | 437,528,588.53          | 456,590,197.62                        | 30.4%  | 1,045,666,312.38                 |
| <b>022900000000</b> | <b>Ministry of Transport</b>                                       | <b>1,135,552,020.00</b>  | <b>2,555,552,020.00</b>   | <b>58,794,791.80</b>    | <b>188,578,028.55</b>                 | <b>7.4%</b>  | <b>2,366,973,991.45</b>          |
| 022900100100        | Ministry of Transport  | 450,532,370.00           | 320,532,370.00            | 51,184,620.21           | 149,542,722.65                        | 46.7%  | 170,989,647.35                   |
| 022905300100        | Enugu State Transport Company ENTRACO                              | 66,926,410.00            | 2,066,926,410.00          | -                       | -                                     | 0.0%   | 2,066,926,410.00                 |
| 022905300200        | Coal City Transport Services                                       | 618,093,240.00           | 168,093,240.00            | 7,610,171.59            | 39,035,305.90                         | 23.2%  | 129,057,934.10                   |
| <b>023400000000</b> | <b>Ministry of Works and Infrastructure</b>                        | <b>27,723,556,170.00</b> | <b>64,436,538,463.00</b>  | <b>193,333,046.52</b>   | <b>6,258,615,048.93</b>               | <b>9.7%</b>  | <b>58,177,923,414.07</b>         |
| 023400100100        | Ministry of Works and Infrastructure                               | 27,323,556,170.00        | 64,036,538,463.00         | 193,333,046.52          | 6,258,615,048.93                      | 9.8%   | 57,777,923,414.07                |
| 023410200100        | Rural Access Mobility Project (RAMP)                               | 400,000,000.00           | 400,000,000.00            | -                       | -                                     | 0.0%   | 400,000,000.00                   |
| <b>023600000000</b> | <b>Ministry of Culture and Tourism</b>                             | <b>594,084,150.00</b>    | <b>2,484,084,150.00</b>   | <b>18,511,773.66</b>    | <b>55,828,776.44</b>                  | <b>2.2%</b>  | <b>2,428,255,373.56</b>          |
| 023600100100        | Ministry of Culture and Tourism                                    | 153,301,170.00           | 2,153,301,170.00          | 17,792,910.53           | 53,847,510.92                         | 2.5%   | 2,099,453,659.08                 |
| 023600400100        | Council for Arts and Culture                                       | 208,138,700.00           | 68,138,700.00             | -                       | -                                     | 0.0%   | 68,138,700.00                    |
| 023605200100        | Tourism Board  | 32,644,280.00            | 32,644,280.00             | 718,863.13              | 1,981,265.52                          | 6.1%   | 30,663,014.48                    |
| 023605200200        | Nike Lake Resort Hotel   | -                        | 180,000,000.00            | -                       | -                                     | 0.0%   | 180,000,000.00                   |
| 023605200300        | ZIK Monument Centre  | 200,000,000.00           | 50,000,000.00             | -                       | -                                     | 0.0%   | 50,000,000.00                    |
| <b>023800000000</b> | <b>State Economic Planning Commission</b>                          | <b>754,377,930.00</b>    | <b>3,374,377,930.00</b>   | <b>2,294,388,801.62</b> | <b>2,340,293,763.48</b>               | <b>69.4%</b>   | <b>1,034,084,166.52</b>          |
| 023800100100        | State Economic Planning Commission                                 | 415,178,080.00           | 3,115,178,080.00          | 2,282,392,714.29        | 2,306,404,005.97                      | 74.0%  | 808,774,074.03                   |
| 023800400100        | State Bureau of Statistics   | 339,199,850.00           | 259,199,850.00            | 11,996,087.33           | 33,889,757.51                         | 13.1%  | 225,310,092.49                   |
| <b>025200000000</b> | <b>Ministry of Water Resources</b>                                 | <b>6,238,091,370.00</b>  | <b>17,082,091,370.00</b>  | <b>2,055,342,177.32</b> | <b>2,660,900,612.22</b>               | <b>15.6%</b>   | <b>14,421,190,757.78</b>         |
| 025200100100        | Ministry of Water Resources  | 591,063,500.00           | 5,691,063,500.00          | 1,076,497,914.32        | 1,115,715,787.53                      | 19.6%  | 4,575,347,712.47                 |
| 025210200100        | Enugu State Water Corporation                                      | 5,196,521,570.00         | 10,940,521,570.00         | 978,844,263.00          | 1,545,184,824.69                      | 14.1%  | 9,395,336,745.31                 |
| 025210300100        | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)     | 415,306,300.00           | 415,306,300.00            | -                       | -                                     | 0.0%   | 415,306,300.00                   |
| 025210400100        | Small Town Water and Sanitation Agency                             | 35,200,000.00            | 35,200,000.00             | -                       | -                                     | 0.0%   | 35,200,000.00                    |
| <b>025300000000</b> | <b>Ministry of Housing</b>   | <b>483,078,370.00</b>    | <b>883,078,370.00</b>     | <b>9,767,890.57</b>     | <b>25,622,371.73</b>                  | <b>2.9%</b>  | <b>857,455,998.27</b>            |
| 025300100100        | Ministry of Housing  | 323,078,370.00           | 723,078,370.00            | 9,767,890.57            | 25,622,371.73                         | 3.5%   | 697,455,998.27                   |
| 025301000100        | Enugu State Housing Development Corporation                        | 160,000,000.00           | 160,000,000.00            | -                       | -                                     | 0.0%   | 160,000,000.00                   |

| Code                | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>025400000000</b> | <b>Ministry of Rural Development</b>                                | <b>4,232,626,960.00</b>  | <b>2,303,626,960.00</b>  | <b>177,444,483.13</b>   | <b>676,743,713.15</b>                 | <b>29.4%</b>   | <b>1,626,883,246.85</b>          |
| 025400100100        | Ministry of Rural Development                                       | 1,686,213,090.00         | 236,213,090.00           | 49,400,137.42           | 124,606,190.85                        | 52.8%  | 111,606,899.15                   |
| 025400100200        | Community Development Council                                       | 151,130,000.00           | 61,130,000.00            | -                       | 64,405.64                             | 0.1%   | 61,065,594.36                    |
| 025400700100        | Fire Service Department   | 287,930,000.00           | 202,930,000.00           | 6,244,345.71            | 31,094,057.48                         | 15.3%  | 171,835,942.52                   |
| 025410200100        | Community and Social Development Agency                             | 1,000,000,000.00         | 800,000,000.00           | -                       | -                                     | 0.0%   | 800,000,000.00                   |
| 025410300100        | Rural Electrification Board (REB)                                   | 1,107,353,870.00         | 1,003,353,870.00         | 121,800,000.00          | 520,979,059.18                        | 51.9%  | 482,374,810.82                   |
| <b>026000000000</b> | <b>Ministry of Lands and Urban Development</b>                      | <b>1,328,665,660.00</b>  | <b>1,096,665,660.00</b>  | <b>177,474,483.13</b>   | <b>458,964,711.58</b>                 | <b>41.9%</b>   | <b>637,700,948.42</b>            |
| 026000100100        | Ministry of Lands and Urban Development                             | 943,353,110.00           | 923,353,110.00           | 166,649,365.55          | 417,917,846.13                        | 45.3%  | 505,435,263.87                   |
| 026000100200        | Office of the Surveyor General                                      | 385,312,550.00           | 173,312,550.00           | 10,825,117.58           | 41,046,865.45                         | 23.7%  | 132,265,684.55                   |
| <b>026400000000</b> | <b>Ministry of Budget and Planning</b>                              | <b>804,235,460.00</b>    | <b>454,235,460.00</b>    | <b>17,643,844.85</b>    | <b>84,281,772.19</b>                  | <b>18.6%</b>   | <b>369,953,687.81</b>            |
| 026400100100        | Ministry of Budget and Planning                                     | 804,235,460.00           | 454,235,460.00           | 17,643,844.85           | 84,281,772.19                         | 18.6%  | 369,953,687.81                   |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                       | <b>8,183,862,520.00</b>  | <b>4,941,862,520.00</b>  | <b>699,920,743.48</b>   | <b>1,857,703,530.09</b>               | <b>37.6%</b>   | <b>3,084,158,989.91</b>          |
| <b>031800000000</b> | <b>The State Judiciary</b>  | <b>7,231,706,110.00</b>  | <b>3,957,706,110.00</b>  | <b>522,469,204.97</b>   | <b>1,356,527,765.01</b>               | <b>34.3%</b>   | <b>2,601,178,344.99</b>          |
| 031801100100        | Judicial Service Commission   | 1,256,540,480.00         | 526,540,480.00           | 1,286,146.27            | 3,813,746.59                          | 0.7%   | 522,726,733.41                   |
| 031805100100        | Enugu State High Court  | 3,999,726,620.00         | 2,455,726,620.00         | 358,337,758.18          | 837,024,226.74                        | 34.1%  | 1,618,702,393.26                 |
| 031805200100        | Customary Court of Appeal   | 1,975,439,010.00         | 975,439,010.00           | 162,845,300.52          | 515,689,791.68                        | 52.9%  | 459,749,218.32                   |
| <b>032600000000</b> | <b>Ministry of Justice</b>  | <b>952,156,410.00</b>    | <b>984,156,410.00</b>    | <b>177,451,538.51</b>   | <b>501,175,765.08</b>                 | <b>50.9%</b>   | <b>482,980,644.92</b>            |
| 032600100100        | Ministry of Justice   | 901,359,410.00           | 933,359,410.00           | 177,451,538.51          | 499,137,820.75                        | 53.5%  | 434,221,589.25                   |
| 032600300100        | Legal Aids Council  | 2,600,000.00             | 2,600,000.00             | -                       | 182,000.00                            | 7.0%   | 2,418,000.00                     |
| 032600700100        | Citizens' Rights and Mediation Centre                               | 24,920,000.00            | 24,920,000.00            | -                       | -                                     | 0.0%   | 24,920,000.00                    |
| 032601200100        | Administrator-General/Public Trustees                               | 5,577,000.00             | 5,577,000.00             | -                       | -                                     | 0.0%   | 5,577,000.00                     |
| 032601300100        | Enugu State Justice Reform Team                                     | 17,700,000.00            | 17,700,000.00            | -                       | 1,855,944.33                          | 10.5%  | 15,844,055.67                    |
| <b>040000000000</b> | <b>Regional</b>   | <b>581,981,600.00</b>    | <b>281,981,600.00</b>    | <b>15,516,268.34</b>    | <b>54,798,227.81</b>                  | <b>19.4%</b>   | <b>227,183,372.19</b>            |
| <b>043700000000</b> | <b>Ministry of Capital Territory Development</b>                    | <b>581,981,600.00</b>    | <b>281,981,600.00</b>    | <b>15,516,268.34</b>    | <b>54,798,227.81</b>                  | <b>19.4%</b>   | <b>227,183,372.19</b>            |
| 043700100100        | Enugu Capital Territory Development Authority                       | 581,981,600.00           | 281,981,600.00           | 15,516,268.34           | 54,798,227.81                         | 19.4%  | 227,183,372.19                   |
| <b>050000000000</b> | <b>Social Sector</b>  | <b>54,920,671,860.00</b> | <b>53,322,171,860.00</b> | <b>8,646,936,293.58</b> | <b>19,958,346,243.38</b>              | <b>37.4%</b>   | <b>33,363,825,616.62</b>         |
| <b>051300000000</b> | <b>Ministry of Youth and Sport</b>                                  | <b>1,527,471,430.00</b>  | <b>1,531,471,430.00</b>  | <b>103,817,049.10</b>   | <b>271,313,183.02</b>                 | <b>17.7%</b>   | <b>1,260,158,246.98</b>          |
| 051300100100        | Ministry of Youth and Sport   | 653,338,120.00           | 653,338,120.00           | 84,245,221.10           | 147,773,661.08                        | 22.6%  | 505,564,458.92                   |
| 051300200100        | Rangers Management Corporation                                      | 547,913,310.00           | 551,913,310.00           | 19,528,800.00           | 63,088,284.68                         | 11.4%  | 488,825,025.32                   |
| 051305500100        | Youths Sports Federation of Nigeria -YSFON                          | 2,820,000.00             | 2,820,000.00             | -                       | 300,617.26                            | 10.7%  | 2,519,382.74                     |
| 051305600100        | National Youth Service Corp (NYSC)                                  | 320,700,000.00           | 320,700,000.00           | 43,028.00               | 60,150,620.00                         | 18.8%  | 260,549,380.00                   |
| 051305700100        | Games Village Awgu  | 2,700,000.00             | 2,700,000.00             | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| <b>051400000000</b> | <b>Ministry of Gender Affairs and Social Development</b>            | <b>354,827,770.00</b>    | <b>358,327,770.00</b>    | <b>26,158,927.99</b>    | <b>72,987,122.86</b>                  | <b>20.4%</b>   | <b>285,340,647.14</b>            |
| 051400100100        | Ministry of Gender Affairs and Social Development                   | 341,877,770.00           | 345,377,770.00           | 26,158,927.99           | 72,987,122.86                         | 21.1%  | 272,390,647.14                   |
| 051400200100        | Vocational and Rehabilitation Centre, Emene                         | 2,900,000.00             | 2,900,000.00             | -                       | -                                     | 0.0%   | 2,900,000.00                     |
| 051405500100        | Remand Home   | 2,700,000.00             | 2,700,000.00             | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| 051405600100        | Family Support Programme Center                                     | 2,900,000.00             | 2,900,000.00             | -                       | -                                     | 0.0%   | 2,900,000.00                     |
| 051405700100        | Skills Acquisition Center, Uwani                                    | 1,850,000.00             | 1,850,000.00             | -                       | -                                     | 0.0%   | 1,850,000.00                     |
| 051405900100        | Social Welfare centre, Emene  | 2,600,000.00             | 2,600,000.00             | -                       | -                                     | 0.0%   | 2,600,000.00                     |
| <b>051700000000</b> | <b>Ministry of Education</b>  | <b>35,315,481,280.00</b> | <b>35,126,481,280.00</b> | <b>5,984,171,002.44</b> | <b>12,270,413,262.21</b>              | <b>34.9%</b>   | <b>22,856,068,017.79</b>         |
| 051700100100        | Ministry of Education   | 795,308,170.00           | 656,308,170.00           | 43,402,247.83           | 120,978,250.58                        | 18.4%  | 535,329,919.42                   |
| 051700300100        | Enugu State Universal Basic Education Board                         | 4,629,252,580.00         | 6,829,252,580.00         | 44,957,533.23           | 147,181,070.56                        | 2.2%   | 6,682,071,509.44                 |
| 051700800100        | Enugu State Library Board   | 163,190,540.00           | 163,190,540.00           | 15,559,680.99           | 15,559,680.99                         | 9.5%   | 147,630,859.01                   |
| 051700900100        | Examinations Development Centre                                     | 378,499,010.00           | 378,499,010.00           | 5,405,420.12            | 17,763,613.89                         | 4.7%   | 360,735,396.11                   |
| 051701000100        | Agency for Mass Literacy  | 18,110,000.00            | 18,110,000.00            | 200,093.75              | 499,117.75                            | 2.8%   | 17,610,882.25                    |
| 051701000200        | Special Education Centre, Oji-River                                 | 7,460,000.00             | 7,460,000.00             | -                       | 1,862,731.57                          | 25.0%  | 5,597,268.43                     |
| 051701000300        | Special Education Centre, Ogbete                                    | 10,860,000.00            | 10,860,000.00            | 2,142,110.15            | 5,306,488.25                          | 48.9%  | 5,553,511.75                     |
| 051701800100        | Enugu State Polytechnic Iwollo                                      | 1,460,756,650.00         | 1,110,756,650.00         | 476,095,900.07          | 476,095,900.07                        | 42.9%  | 634,660,749.93                   |
| 051701900100        | Enugu State College of Education (Technical)                        | 994,396,570.00           | 994,396,570.00           | 120,826,880.37          | 234,883,732.01                        | 23.6%  | 759,512,837.99                   |
| 051702600200        | Enugu State University of Science and Technology (ESUT)             | 4,769,918,830.00         | 4,769,918,830.00         | 673,142,306.41          | 776,719,529.31                        | 16.3%  | 3,993,199,300.69                 |
| 051702600300        | ESUTH College of Medicine (Teaching Hospital)                       | 58,940,000.00            | 58,940,000.00            | -                       | 8,410,490.07                          | 14.3%  | 50,529,509.93                    |
| 051702700200        | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS) | 6,452,036,750.00         | 4,752,036,750.00         | -                       | -                                     | 0.0%   | 4,752,036,750.00                 |

| Code                | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 051703100100        | Institute of Management and Technology (IMT)                           | 2,395,465,430.00         | 2,395,465,430.00         | 1,777,816,578.64        | 1,978,378,279.36                      | 82.6%  | 417,087,150.64                   |
| 051705100100        | Post-Primary Schools Management Board (PPSMB)                          | 11,024,721,390.00        | 10,824,721,390.00        | 2,480,506,956.84        | 7,363,633,032.74                      | 68.0%  | 3,461,088,357.26                 |
| 051705400100        | Enugu State Science Technical and Vocational Sch. Mgt. Board           | 1,654,815,360.00         | 1,654,815,360.00         | 305,087,318.71          | 884,337,054.61                        | 53.4%  | 770,478,305.39                   |
| 051705600100        | Enugu State Scholarship and Education Loans Board                      | 501,750,000.00           | 501,750,000.00           | 39,027,975.33           | 238,804,290.45                        | 47.6%  | 262,945,709.55                   |
| <b>052100000000</b> | <b>Ministry of Health</b>  | <b>12,990,634,570.00</b> | <b>11,440,634,570.00</b> | <b>2,365,205,972.26</b> | <b>6,934,392,915.13</b>               | <b>60.6%</b>   | <b>4,506,241,654.87</b>          |
| 052100100100        | Ministry of Health   | 2,314,877,220.00         | 1,589,877,220.00         | 241,335,210.20          | 727,581,107.42                        | 45.8%  | 862,296,112.58                   |
| 052100300100        | Enugu State Primary Health Care Development Agency                     | 1,159,750,000.00         | 1,109,750,000.00         | 18,585,703.38           | 29,821,353.38                         | 2.7%   | 1,079,928,646.62                 |
| 052100200100        | Enugu State Agency for Universal Health Coverage                       | 460,400,000.00           | 360,400,000.00           | -                       | -                                     | 0.0%   | 360,400,000.00                   |
| 052102600100        | ESUT Teaching Hospital ParkLane, Enugu                                 | 5,788,172,380.00         | 5,738,172,380.00         | 1,579,531,752.47        | 4,635,628,796.56                      | 80.8%  | 1,102,543,583.44                 |
| 052110200100        | Enugu State Hospitals Management Board (SHB)                           | 2,951,934,970.00         | 2,421,934,970.00         | 525,753,306.21          | 1,524,068,657.77                      | 62.9%  | 897,866,312.23                   |
| 052110300100        | Enugu State College of Health Technology, Oji River                    | 204,000,000.00           | 109,000,000.00           | -                       | 7,293,000.00                          | 6.7%   | 101,707,000.00                   |
| 052110300200        | Enugu State College of Public Health Nursing/Health Technology, Nsukka | 111,500,000.00           | 111,500,000.00           | -                       | 10,000,000.00                         | 9.0%   | 101,500,000.00                   |
| <b>053500000000</b> | <b>Ministry of Environment and Mineral Resources</b>                   | <b>4,092,791,730.00</b>  | <b>4,283,791,730.00</b>  | <b>69,051,239.65</b>    | <b>159,598,621.87</b>                 | <b>3.7%</b>  | <b>4,124,193,108.13</b>          |
| 053500100100        | Ministry of Environment and Mineral Resources                          | 1,982,264,290.00         | 2,033,264,290.00         | 41,636,754.93           | 97,886,084.03                         | 4.8%   | 1,935,378,205.97                 |
| 053505300100        | Enugu State Waste Management Authority (ESWAMA)                        | 2,010,723,260.00         | 2,150,723,260.00         | 20,300,995.59           | 40,578,838.40                         | 1.9%   | 2,110,144,421.60                 |
| 053505300200        | Forestry Commission  | 93,644,180.00            | 93,644,180.00            | 6,513,473.13            | 19,633,947.94                         | 21.0%  | 74,010,232.06                    |
| 053505400100        | Enugu State Structures for Signage and Advertisement Agency            | 6,160,000.00             | 6,160,000.00             | 600,016.00              | 1,499,751.50                          | 24.3%  | 4,660,248.50                     |
| <b>055100000000</b> | <b>Ministry of Local Government</b>                                    | <b>367,646,960.00</b>    | <b>367,646,960.00</b>    | <b>8,322,839.16</b>     | <b>34,863,205.44</b>                  | <b>9.5%</b>  | <b>332,783,754.56</b>            |
| 055100100100        | Ministry of Local Government   | 42,346,960.00            | 42,346,960.00            | 8,322,839.16            | 34,863,205.44                         | 82.3%  | 7,483,754.56                     |
| 055100500100        | Local Government Pension Board   | 325,300,000.00           | 325,300,000.00           | -                       | -                                     | 0.0%   | 325,300,000.00                   |
| <b>056200000000</b> | <b>Ministry of Chieftaincy Matters</b>                                 | <b>271,818,120.00</b>    | <b>213,818,120.00</b>    | <b>90,209,262.98</b>    | <b>214,777,932.85</b>                 | <b>100.4%</b>  | <b>- 959,812.85</b>              |
| 056200100100        | Ministry of Chieftaincy Matters  | 271,818,120.00           | 213,818,120.00           | 90,209,262.98           | 214,777,932.85                        | 100.4%   | - 959,812.85                     |

Table 5: Personnel Expenditure by Administrative Classification

## Enugu State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Administrative Classification

| Code         | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|              | <b>Total Personnel Expenditure</b>                                 | <b>42,937,329,720.00</b> | <b>42,937,329,720.00</b> | <b>12,448,001,774.36</b> | <b>29,505,956,322.54</b>              | <b>68.7%</b>   | <b>13,431,373,397.46</b>         |
| 010000000000 | <b>Administration Sector</b>                                       | <b>10,250,234,800.00</b> | <b>10,250,234,800.00</b> | <b>4,789,567,037.97</b>  | <b>9,575,097,031.04</b>               | <b>93.4%</b>   | <b>675,137,768.96</b>            |
| 011100000000 | <b>Governor's Office</b>   | <b>405,697,020.00</b>    | <b>405,697,020.00</b>    | <b>53,599,388.47</b>     | <b>160,809,022.06</b>                 | <b>39.6%</b>   | <b>244,887,997.94</b>            |
| 011100100100 | Office of the Executive Governor                                   | 383,605,700.00           | 383,605,700.00           | 48,296,532.52            | 145,374,080.99                        | 37.9%  | 238,231,619.01                   |
| 011100100200 | Office of the Deputy Governor                                      | 22,091,320.00            | 22,091,320.00            | 5,302,855.95             | 15,434,941.07                         | 69.9%  | 6,656,378.93                     |
| 016100000000 | <b>Office of the Secretary to the State Government</b>             | <b>265,273,950.00</b>    | <b>265,273,950.00</b>    | <b>36,690,450.86</b>     | <b>109,571,136.83</b>                 | <b>41.3%</b>   | <b>155,702,813.17</b>            |
| 016100100100 | Office of the Secretary to the State Government                    | 204,624,250.00           | 204,624,250.00           | 20,529,591.72            | 62,213,688.18                         | 30.4%  | 142,410,561.82                   |
| 016102100100 | Enugu State Liaison Office, Lagos                                  | 35,028,150.00            | 35,028,150.00            | 9,362,585.58             | 27,735,710.37                         | 79.2%  | 7,292,439.63                     |
| 016102100200 | Enugu State Liaison Office, Abuja                                  | 25,621,550.00            | 25,621,550.00            | 6,798,273.56             | 19,621,738.28                         | 76.6%  | 5,999,811.72                     |
| 011200000000 | <b>Enugu State House of Assembly (The Legislature)</b>             | <b>262,818,850.00</b>    | <b>262,818,850.00</b>    | <b>65,569,769.68</b>     | <b>181,444,776.18</b>                 | <b>69.0%</b>   | <b>81,374,073.82</b>             |
| 011200300100 | Enugu State House of Assembly (The Legislature)                    | 262,818,850.00           | 262,818,850.00           | 65,569,769.68            | 181,444,776.18                        | 69.0%  | 81,374,073.82                    |
| 012300000000 | <b>Ministry of Information</b>                                     | <b>265,318,140.00</b>    | <b>265,318,140.00</b>    | <b>32,212,486.96</b>     | <b>113,978,404.79</b>                 | <b>43.0%</b>   | <b>151,339,735.21</b>            |
| 012300100100 | Ministry of Information  | 105,967,770.00           | 105,967,770.00           | 25,705,254.88            | 76,857,098.27                         | 72.5%  | 29,110,671.73                    |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV                | 97,982,340.00            | 97,982,340.00            | -                        | 15,441,854.50                         | 15.8%  | 82,540,485.50                    |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press)             | 30,198,150.00            | 30,198,150.00            | 6,507,232.08             | 19,743,504.50                         | 65.4%  | 10,454,645.50                    |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star)           | 31,169,880.00            | 31,169,880.00            | -                        | 1,935,947.52                          | 6.2%   | 29,233,932.48                    |
| 012500000000 | <b>Office of the Head of State Civil Service</b>                   | <b>8,753,358,730.00</b>  | <b>8,753,358,730.00</b>  | <b>4,532,512,820.17</b>  | <b>8,803,289,121.23</b>               | <b>100.6%</b>  | <b>- 49,930,391.23</b>           |
| 012500100100 | Office of the Head of State Civil Service                          | 8,753,358,730.00         | 8,753,358,730.00         | 4,532,512,820.17         | 8,803,289,121.23                      | 100.6%   | - 49,930,391.23                  |
| 014000000000 | <b>Auditor General</b>   | <b>70,765,380.00</b>     | <b>70,765,380.00</b>     | <b>14,987,148.14</b>     | <b>45,043,961.16</b>                  | <b>63.7%</b>   | <b>25,721,418.84</b>             |
| 014000100100 | Office of the State Auditor General                                | 45,184,510.00            | 45,184,510.00            | 9,885,855.11             | 29,783,542.47                         | 65.9%  | 15,400,967.53                    |
| 014000200100 | Office of the Auditor General for Local Government                 | 25,580,870.00            | 25,580,870.00            | 5,101,293.03             | 15,260,418.69                         | 59.7%  | 10,320,451.31                    |
| 014700000000 | <b>Civil Service Commission (CSC)</b>                              | <b>65,474,300.00</b>     | <b>65,474,300.00</b>     | <b>12,736,167.38</b>     | <b>39,548,667.37</b>                  | <b>60.4%</b>   | <b>25,925,632.63</b>             |
| 014700100100 | Civil Service Commission   | 65,474,300.00            | 65,474,300.00            | 12,736,167.38            | 39,548,667.37                         | 60.4%  | 25,925,632.63                    |
| 014900000000 | <b>Local Government Service Commission</b>                         | <b>24,731,670.00</b>     | <b>24,731,670.00</b>     | <b>5,318,201.37</b>      | <b>15,930,422.22</b>                  | <b>64.4%</b>   | <b>8,801,247.78</b>              |
| 014900100100 | Local Government Service Commission                                | 24,731,670.00            | 24,731,670.00            | 5,318,201.37             | 15,930,422.22                         | 64.4%  | 8,801,247.78                     |
| 014800000000 | <b>Enugu State Independent Electoral Commission</b>                | <b>79,870,510.00</b>     | <b>79,870,510.00</b>     | <b>21,541,336.57</b>     | <b>63,059,095.08</b>                  | <b>79.0%</b>   | <b>16,811,414.92</b>             |
| 014800100100 | Enugu State Independent Electoral Commission                       | 79,870,510.00            | 79,870,510.00            | 21,541,336.57            | 63,059,095.08                         | 79.0%  | 16,811,414.92                    |
| 016300000000 | <b>Ministry of Inter Ministerial Affairs</b>                       | <b>13,468,790.00</b>     | <b>13,468,790.00</b>     | <b>3,549,866.56</b>      | <b>9,911,517.44</b>                   | <b>73.6%</b>   | <b>3,557,272.56</b>              |
| 016300100100 | Ministry of Inter Ministerial Affairs                              | 13,468,790.00            | 13,468,790.00            | 3,549,866.56             | 9,911,517.44                          | 73.6%  | 3,557,272.56                     |
| 016600000000 | <b>Ministry of Human Capital Development and Poverty Reduction</b> | <b>27,118,670.00</b>     | <b>27,118,670.00</b>     | <b>6,810,134.72</b>      | <b>20,255,676.74</b>                  | <b>74.7%</b>   | <b>6,862,993.26</b>              |
| 016600100100 | Ministry of Human Capital Development and Poverty Reduction        | 27,118,670.00            | 27,118,670.00            | 6,810,134.72             | 20,255,676.74                         | 74.7%  | 6,862,993.26                     |
| 016700000000 | <b>Ministry of Special Duties &amp; Inergovernmental Affairs</b>   | <b>16,338,790.00</b>     | <b>16,338,790.00</b>     | <b>4,039,267.09</b>      | <b>12,255,229.94</b>                  | <b>75.0%</b>   | <b>4,083,560.06</b>              |
| 016700100100 | Ministry of Special Duties & Inergovernmental Affairs              | 16,338,790.00            | 16,338,790.00            | 4,039,267.09             | 12,255,229.94                         | 75.0%  | 4,083,560.06                     |
| 020000000000 | <b>Economic Sector</b>   | <b>3,247,886,640.00</b>  | <b>3,247,886,640.00</b>  | <b>669,610,549.45</b>    | <b>1,951,086,828.13</b>               | <b>60.1%</b>   | <b>1,296,799,811.87</b>          |
| 021500000000 | <b>Ministry of Agriculture and Natural Resources</b>               | <b>541,266,590.00</b>    | <b>541,266,590.00</b>    | <b>117,146,829.44</b>    | <b>347,399,455.06</b>                 | <b>64.2%</b>   | <b>193,867,134.94</b>            |
| 021500100100 | Ministry of Agriculture and Natural Resources                      | 541,266,590.00           | 541,266,590.00           | 117,146,829.44           | 347,399,455.06                        | 64.2%  | 193,867,134.94                   |
| 022000000000 | <b>Ministry of Finance and Economic Development</b>                | <b>1,037,991,130.00</b>  | <b>1,037,991,130.00</b>  | <b>155,280,712.64</b>    | <b>404,052,882.96</b>                 | <b>38.9%</b>   | <b>633,938,247.04</b>            |
| 022000100100 | Ministry of Finance and Economic Development                       | 281,433,830.00           | 281,433,830.00           | 68,441,173.38            | 202,856,972.77                        | 72.1%  | 78,576,857.23                    |
| 022000700100 | Office of the State Accountant- General                            | 515,000,000.00           | 515,000,000.00           | 25,933,563.44            | 25,933,563.44                         | 5.0%   | 489,066,436.56                   |
| 022000800100 | Board of Internal Revenue  | 220,310,440.00           | 220,310,440.00           | 55,386,419.61            | 159,449,059.69                        | 72.4%  | 60,861,380.31                    |
| 022001200100 | Enugu State Gaming Commission                                      | 21,246,860.00            | 21,246,860.00            | 5,519,556.21             | 15,813,287.06                         | 74.4%  | 5,433,572.94                     |

| Code                | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                       | <b>165,239,530.00</b>    | <b>165,239,530.00</b>    | <b>38,301,835.60</b>    | <b>113,202,841.45</b>                 | <b>68.5%</b>   | <b>52,036,688.55</b>             |
| 022200100100        | Ministry of Commerce and Industry                              | 165,239,530.00           | 165,239,530.00           | 38,301,835.60           | 113,202,841.45                        | 68.5%  | 52,036,688.55                    |
| <b>022700000000</b> | <b>Ministry of Labour and Productivity</b>                     | <b>14,841,390.00</b>     | <b>14,841,390.00</b>     | <b>4,985,330.00</b>     | <b>14,488,056.86</b>                  | <b>97.6%</b>   | <b>353,333.14</b>                |
| 022700100100        | Ministry of Labour and Productivity                            | 14,841,390.00            | 14,841,390.00            | 4,985,330.00            | 14,488,056.86                         | 97.6%  | 353,333.14                       |
| <b>022800000000</b> | <b>Ministry of Science and Technology</b>                      | <b>31,846,510.00</b>     | <b>31,846,510.00</b>     | <b>9,527,536.27</b>     | <b>28,288,812.36</b>                  | <b>88.8%</b>   | <b>3,557,697.64</b>              |
| 022800100100        | Ministry of Science and Technology                             | 31,846,510.00            | 31,846,510.00            | 9,527,536.27            | 28,288,812.36                         | 88.8%  | 3,557,697.64                     |
| <b>022900000000</b> | <b>Ministry of Transport</b>                                   | <b>229,294,420.00</b>    | <b>229,294,420.00</b>    | <b>46,886,693.98</b>    | <b>141,832,069.82</b>                 | <b>61.9%</b>   | <b>87,462,350.18</b>             |
| 022900100100        | Ministry of Transport  | 160,932,370.00           | 160,932,370.00           | 46,532,078.39           | 136,388,602.48                        | 84.7%  | 24,543,767.52                    |
| 022905300100        | Enugu State Transport Company ENTRACO                          | 11,226,410.00            | 11,226,410.00            | -                       | -                                     | 0.0%   | 11,226,410.00                    |
| 022905300200        | Coal City Transport Services                                   | 57,135,640.00            | 57,135,640.00            | 354,615.59              | 5,443,467.34                          | 9.5%   | 51,692,172.66                    |
| <b>023400000000</b> | <b>Ministry of Works and Infrastructure</b>                    | <b>185,752,170.00</b>    | <b>185,752,170.00</b>    | <b>45,633,046.52</b>    | <b>134,012,384.71</b>                 | <b>72.1%</b>   | <b>51,739,785.29</b>             |
| 023400100100        | Ministry of Works and Infrastructure                           | 185,752,170.00           | 185,752,170.00           | 45,633,046.52           | 134,012,384.71                        | 72.1%  | 51,739,785.29                    |
| <b>023600000000</b> | <b>Ministry of Culture and Tourism</b>                         | <b>101,214,150.00</b>    | <b>101,214,150.00</b>    | <b>17,888,161.16</b>    | <b>53,955,871.90</b>                  | <b>53.3%</b>   | <b>47,258,278.10</b>             |
| 023600100100        | Ministry of Culture and Tourism                                | 69,301,170.00            | 69,301,170.00            | 17,169,298.03           | 52,176,474.88                         | 75.3%  | 17,124,695.12                    |
| 023600400100        | Council for Arts and Culture                                   | 15,788,700.00            | 15,788,700.00            | -                       | -                                     | 0.0%   | 15,788,700.00                    |
| 023605200100        | Tourism Board  | 16,124,280.00            | 16,124,280.00            | 718,863.13              | 1,779,397.02                          | 11.0%  | 14,344,882.98                    |
| <b>023800000000</b> | <b>State Economic Planning Commission</b>                      | <b>79,031,930.00</b>     | <b>79,031,930.00</b>     | <b>20,271,554.24</b>    | <b>58,971,243.22</b>                  | <b>74.6%</b>   | <b>20,060,686.78</b>             |
| 023800100100        | State Economic Planning Commission                             | 35,802,080.00            | 35,802,080.00            | 8,865,145.29            | 25,671,164.09                         | 71.7%  | 10,130,915.91                    |
| 023800400100        | State Bureau of Statistics                                     | 43,229,850.00            | 43,229,850.00            | 11,406,408.95           | 33,300,079.13                         | 77.0%  | 9,929,770.87                     |
| <b>025200000000</b> | <b>Ministry of Water Resources</b>                             | <b>277,351,370.00</b>    | <b>277,351,370.00</b>    | <b>68,075,406.69</b>    | <b>218,441,082.42</b>                 | <b>78.8%</b>   | <b>58,910,287.58</b>             |
| 025200100100        | Ministry of Water Resources                                    | 49,763,500.00            | 49,763,500.00            | 12,926,351.41           | 37,021,403.82                         | 74.4%  | 12,742,096.18                    |
| 025210200100        | Enugu State Water Corporation                                  | 217,711,570.00           | 217,711,570.00           | 55,149,055.28           | 181,419,678.60                        | 83.3%  | 36,291,891.40                    |
| 025210300100        | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 9,876,300.00             | 9,876,300.00             | -                       | -                                     | 0.0%   | 9,876,300.00                     |
| <b>025300000000</b> | <b>Ministry of Housing</b>                                     | <b>29,088,370.00</b>     | <b>29,088,370.00</b>     | <b>8,580,836.38</b>     | <b>23,535,231.54</b>                  | <b>80.9%</b>   | <b>5,553,138.46</b>              |
| 025300100100        | Ministry of Housing  | 29,088,370.00            | 29,088,370.00            | 8,580,836.38            | 23,535,231.54                         | 80.9%  | 5,553,138.46                     |
| <b>025400000000</b> | <b>Ministry of Rural Development</b>                           | <b>200,406,960.00</b>    | <b>200,406,960.00</b>    | <b>38,547,806.53</b>    | <b>120,627,421.66</b>                 | <b>60.2%</b>   | <b>79,779,538.34</b>             |
| 025400100100        | Ministry of Rural Development                                  | 147,453,090.00           | 147,453,090.00           | 38,547,806.53           | 113,753,859.96                        | 77.1%  | 33,699,230.04                    |
| 025410300100        | Rural Electrification Board (REB)                              | 52,953,870.00            | 52,953,870.00            | -                       | 6,873,561.70                          | 13.0%  | 46,080,308.30                    |
| <b>026000000000</b> | <b>Ministry of Lands and Urban Development</b>                 | <b>326,726,660.00</b>    | <b>326,726,660.00</b>    | <b>91,654,653.34</b>    | <b>271,191,806.79</b>                 | <b>83.0%</b>   | <b>55,534,853.21</b>             |
| 026000100100        | Ministry of Lands and Urban Development                        | 240,154,110.00           | 240,154,110.00           | 80,829,535.76           | 230,144,941.34                        | 95.8%  | 10,009,168.66                    |
| 026000100200        | Office of the Surveyor General                                 | 86,572,550.00            | 86,572,550.00            | 10,825,117.58           | 41,046,865.45                         | 47.4%  | 45,525,684.55                    |
| <b>026400000000</b> | <b>Ministry of Budget and Planning</b>                         | <b>27,835,460.00</b>     | <b>27,835,460.00</b>     | <b>6,830,146.66</b>     | <b>21,087,667.38</b>                  | <b>75.8%</b>   | <b>6,747,792.62</b>              |
| 026400100100        | Ministry of Budget and Planning                                | 27,835,460.00            | 27,835,460.00            | 6,830,146.66            | 21,087,667.38                         | 75.8%  | 6,747,792.62                     |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                  | <b>1,836,655,520.00</b>  | <b>1,836,655,520.00</b>  | <b>472,753,528.43</b>   | <b>1,376,302,148.38</b>               | <b>74.9%</b>   | <b>460,353,371.62</b>            |
| <b>031800000000</b> | <b>The State Judiciary</b>                                     | <b>1,330,116,110.00</b>  | <b>1,330,116,110.00</b>  | <b>347,943,484.96</b>   | <b>1,007,237,656.57</b>               | <b>75.7%</b>   | <b>322,878,453.43</b>            |
| 031801100100        | Judicial Service Commission                                    | 6,700,480.00             | 6,700,480.00             | 1,286,146.27            | 3,813,746.59                          | 56.9%  | 2,886,733.41                     |
| 031805100100        | Enugu State High Court   | 785,426,620.00           | 785,426,620.00           | 206,578,851.17          | 588,257,739.75                        | 74.9%  | 197,168,880.25                   |
| 031805200100        | Customary Court of Appeal                                      | 537,989,010.00           | 537,989,010.00           | 140,078,487.52          | 415,166,170.23                        | 77.2%  | 122,822,839.77                   |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                     | <b>506,539,410.00</b>    | <b>506,539,410.00</b>    | <b>124,810,043.47</b>   | <b>369,064,491.81</b>                 | <b>72.9%</b>   | <b>137,474,918.19</b>            |
| 032600100100        | Ministry of Justice  | 506,539,410.00           | 506,539,410.00           | 124,810,043.47          | 369,064,491.81                        | 72.9%  | 137,474,918.19                   |
| <b>040000000000</b> | <b>Regional</b>  | <b>71,921,600.00</b>     | <b>71,921,600.00</b>     | <b>9,522,113.43</b>     | <b>35,127,430.28</b>                  | <b>48.8%</b>   | <b>36,794,169.72</b>             |
| <b>043700000000</b> | <b>Ministry of Capital Territory Development</b>               | <b>71,921,600.00</b>     | <b>71,921,600.00</b>     | <b>9,522,113.43</b>     | <b>35,127,430.28</b>                  | <b>48.8%</b>   | <b>36,794,169.72</b>             |
| 043700100100        | Enugu Capital Territory Development Authority                  | 71,921,600.00            | 71,921,600.00            | 9,522,113.43            | 35,127,430.28                         | 48.8%  | 36,794,169.72                    |
| <b>050000000000</b> | <b>Social Sector</b>   | <b>27,530,631,160.00</b> | <b>27,530,631,160.00</b> | <b>6,506,548,545.08</b> | <b>16,568,342,884.71</b>              | <b>60.2%</b>   | <b>10,962,288,275.29</b>         |
| <b>051300000000</b> | <b>Ministry of Youth and Sport</b>                             | <b>340,691,430.00</b>    | <b>340,691,430.00</b>    | <b>40,621,075.60</b>    | <b>101,636,753.66</b>                 | <b>29.8%</b>   | <b>239,054,676.34</b>            |
| 051300100100        | Ministry of Youth and Sport                                    | 95,178,120.00            | 95,178,120.00            | 21,092,275.60           | 63,359,338.25                         | 66.6%  | 31,818,781.75                    |
| 051300200100        | Rangers Management Corporation                                 | 245,513,310.00           | 245,513,310.00           | 19,528,800.00           | 38,277,415.41                         | 15.6%  | 207,235,894.59                   |
| <b>051400000000</b> | <b>Ministry of Gender Affairs and Social Development</b>       | <b>76,927,770.00</b>     | <b>76,927,770.00</b>     | <b>19,098,356.54</b>    | <b>58,284,882.09</b>                  | <b>75.8%</b>   | <b>18,642,887.91</b>             |
| 051400100100        | Ministry of Gender Affairs and Social Development              | 76,927,770.00            | 76,927,770.00            | 19,098,356.54           | 58,284,882.09                         | 75.8%  | 18,642,887.91                    |
| <b>051700000000</b> | <b>Ministry of Education</b>                                   | <b>19,046,798,180.00</b> | <b>19,046,798,180.00</b> | <b>4,311,204,861.89</b> | <b>10,171,336,125.17</b>              | <b>53.4%</b>   | <b>8,875,462,054.83</b>          |
| 051700100100        | Ministry of Education  | 148,872,170.00           | 148,872,170.00           | 40,101,869.58           | 116,589,740.33                        | 78.3%  | 32,282,429.67                    |
| 051700300100        | Enugu State Universal Basic Education Board                    | 123,452,580.00           | 123,452,580.00           | 25,441,387.55           | 69,544,214.10                         | 56.3%  | 53,908,365.90                    |
| 051700800100        | Enugu State Library Board                                      | 44,410,540.00            | 44,410,540.00            | 5,607,112.49            | 5,607,112.49                          | 12.6%  | 38,803,427.51                    |
| 051700900100        | Examinations Development Centre                                | 27,699,010.00            | 27,699,010.00            | 5,405,420.12            | 17,763,613.89                         | 64.1%  | 9,935,396.11                     |
| 051701800100        | Enugu State Polytechnic Iwollo                                 | 216,356,650.00           | 216,356,650.00           | 184,365,149.96          | 184,365,149.96                        | 85.2%  | 31,991,500.04                    |
| 051701900100        | Enugu State College of Education (Technical)                   | 517,789,470.00           | 517,789,470.00           | 102,297,939.34          | 202,090,247.78                        | 39.0%  | 315,699,222.22                   |
| 051702600200        | Enugu State University of Science and Technology (ESUT)        | 3,020,088,830.00         | 3,020,088,830.00         | -                       | -                                     | 0.0%   | 3,020,088,830.00                 |

| Code                | Administrative Unit   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 051702700200        | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS) | 1,953,136,750.00        | 1,953,136,750.00        | -                       | -                                     | 0.0%   | 1,953,136,750.00                 |
| 051703100100        | Institute of Management and Technology (IMT)                        | 1,424,185,430.00        | 1,424,185,430.00        | 1,185,517,252.11        | 1,362,939,886.16                      | 95.7%  | 61,245,543.84                    |
| 051705100100        | Post-Primary Schools Management Board (PPSMB)                       | 10,326,491,390.00       | 10,326,491,390.00       | 2,457,381,412.03        | 7,333,075,240.48                      | 71.0%  | 2,993,416,149.52                 |
| 051705400100        | Enugu State Science Technical and Vocational Sch. Mgt. Board        | 1,244,315,360.00        | 1,244,315,360.00        | 305,087,318.71          | 879,360,919.98                        | 70.7%  | 364,954,440.02                   |
| <b>052100000000</b> | <b>Ministry of Health</b>   | <b>7,430,324,570.00</b> | <b>7,430,324,570.00</b> | <b>2,072,655,689.46</b> | <b>6,064,249,487.52</b>               | <b>81.6%</b>   | <b>1,366,075,082.48</b>          |
| 052100100100        | Ministry of Health  | 771,317,220.00          | 771,317,220.00          | 235,573,953.05          | 686,292,761.53                        | 89.0%  | 85,024,458.47                    |
| 052102600100        | ESUT Teaching Hospital ParkLane, Enugu                              | 4,615,332,380.00        | 4,615,332,380.00        | 1,316,626,781.97        | 3,859,422,558.14                      | 83.6%  | 755,909,821.86                   |
| 052110200100        | Enugu State Hospitals Management Board (SHB)                        | 2,043,674,970.00        | 2,043,674,970.00        | 520,454,954.44          | 1,518,534,167.85                      | 74.3%  | 525,140,802.15                   |
| <b>053500000000</b> | <b>Ministry of Environment and Mineral Resources</b>                | <b>268,034,130.00</b>   | <b>268,034,130.00</b>   | <b>48,841,280.06</b>    | <b>131,728,722.72</b>                 | <b>49.1%</b>   | <b>136,305,407.28</b>            |
| 053500100100        | Ministry of Environment and Mineral Resources                       | 157,004,290.00          | 157,004,290.00          | 36,338,537.18           | 87,518,782.28                         | 55.7%  | 69,485,507.72                    |
| 053505300100        | Enugu State Waste Management Authority (ESWAMA)                     | 79,493,260.00           | 79,493,260.00           | 6,382,710.00            | 25,570,440.00                         | 32.2%  | 53,922,820.00                    |
| 053505300200        | Forestry Commission   | 31,536,580.00           | 31,536,580.00           | 6,120,032.88            | 18,639,500.44                         | 59.1%  | 12,897,079.56                    |
| <b>055100000000</b> | <b>Ministry of Local Government</b>                                 | <b>345,336,960.00</b>   | <b>345,336,960.00</b>   | <b>8,030,656.65</b>     | <b>23,655,900.55</b>                  | <b>6.9%</b>  | <b>321,681,059.45</b>            |
| 055100100100        | Ministry of Local Government  | 30,336,960.00           | 30,336,960.00           | 8,030,656.65            | 23,655,900.55                         | 78.0%  | 6,681,059.45                     |
| 055100500100        | Local Government Pension Board                                      | 315,000,000.00          | 315,000,000.00          | -                       | -                                     | 0.0%   | 315,000,000.00                   |
| <b>056200000000</b> | <b>Ministry of Chieftaincy Matters</b>                              | <b>22,518,120.00</b>    | <b>22,518,120.00</b>    | <b>6,096,624.88</b>     | <b>17,451,013.00</b>                  | <b>77.5%</b>   | <b>5,067,107.00</b>              |
| 056200100100        | Ministry of Chieftaincy Matters                                     | 22,518,120.00           | 22,518,120.00           | 6,096,624.88            | 17,451,013.00                         | 77.5%  | 5,067,107.00                     |

Table 6: Overhead Expenditure by Administrative Classification

## Enugu State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Administrative Classification

| Code                | Administrative Unit                                      | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|                     | <b>Total Overhead Expenditure</b>                        | <b>33,368,069,650.00</b> | <b>40,047,069,650.00</b> | <b>4,723,152,661.50</b> | <b>13,681,526,760.84</b>              | <b>34.2%</b>   | <b>26,365,542,889.16</b>         |
| <b>010000000000</b> | <b>Administration Sector</b>                             | <b>19,255,206,950.00</b> | <b>24,246,206,950.00</b> | <b>431,695,304.41</b>   | <b>6,538,117,237.06</b>               | <b>27.0%</b>   | <b>17,708,089,712.94</b>         |
| <b>011100000000</b> | <b>Governor's Office</b>                                 | <b>14,668,590,300.00</b> | <b>19,172,590,300.00</b> | <b>2,121,127.00</b>     | <b>4,250,338,627.62</b>               | <b>22.2%</b>   | <b>14,922,251,672.38</b>         |
| 011100100100        | Office of the Executive Governor                         | 13,989,790,000.00        | 18,433,790,000.00        | -                       | 4,224,561,367.37                      | 22.9%  | 14,209,228,632.63                |
| 011100100200        | Office of the Deputy Governor                            | 446,390,300.00           | 506,390,300.00           | -                       | -                                     | 0.0%   | 506,390,300.00                   |
| 011100300100        | Boundary Adjustment Commission                           | 6,000,000.00             | 6,000,000.00             | -                       | -                                     | 0.0%   | 6,000,000.00                     |
| 011100800100        | Enugu State Emergency Management Agency                  | 92,000,000.00            | 92,000,000.00            | 610,287.50              | 19,628,464.50                         | 21.3%  | 72,371,535.50                    |
| 011100900100        | Council for Privatization and Commercialization          | 18,500,000.00            | 18,500,000.00            | -                       | -                                     | 0.0%   | 18,500,000.00                    |
| 011101000100        | Dept of Due Process and Budget Monitoring                | 27,000,000.00            | 27,000,000.00            | -                       | -                                     | 0.0%   | 27,000,000.00                    |
| 011101600200        | Economic Affairs Unit                                    | 4,850,000.00             | 4,850,000.00             | -                       | -                                     | 0.0%   | 4,850,000.00                     |
| 011101800100        | Enugu State Social Investment Agency                     | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| 011103300100        | Enugu State Action Committee on Aids (ENSACA)            | 25,980,000.00            | 25,980,000.00            | 598,080.00              | 1,498,044.75                          | 5.8%   | 24,481,955.25                    |
| 0111010100100       | Project Development and Implementation Dept.             | 19,370,000.00            | 19,370,000.00            | 912,759.50              | 3,650,751.00                          | 18.8%  | 15,719,249.00                    |
| 011118400100        | Volunteer Service Agency                                 | 2,450,000.00             | 2,450,000.00             | -                       | 1,000,000.00                          | 40.8%  | 1,450,000.00                     |
| 011105200100        | Performance Improvement Bureau (PIB)/SERVICOM            | 26,400,000.00            | 26,400,000.00            | -                       | -                                     | 0.0%   | 26,400,000.00                    |
| 011105200200        | State Focal Office World Bank Development Partner        | 4,860,000.00             | 4,860,000.00             | -                       | -                                     | 0.0%   | 4,860,000.00                     |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>   | <b>1,297,079,000.00</b>  | <b>1,594,079,000.00</b>  | <b>5,985,421.84</b>     | <b>11,629,393.39</b>                  | <b>0.7%</b>  | <b>1,582,449,606.61</b>          |
| 016100100100        | Office of the Secretary to the State Government          | 597,909,000.00           | 787,909,000.00           | -                       | -                                     | 0.0%   | 787,909,000.00                   |
| 016100200100        | Economic Affairs and Parastatals                         | 3,500,000.00             | 3,500,000.00             | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| 016101600100        | Enugu State Economic Development Department              | 3,500,000.00             | 3,500,000.00             | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| 016102100100        | Enugu State Liaison Office, Lagos                        | 39,620,000.00            | 39,620,000.00            | 5,985,421.84            | 11,629,393.39                         | 29.4%  | 27,990,606.61                    |
| 016102100200        | Enugu State Liaison Office, Abuja                        | 75,900,000.00            | 85,900,000.00            | -                       | -                                     | 0.0%   | 85,900,000.00                    |
| 016103700100        | Muslim Pilgrims Board                                    | 67,600,000.00            | 69,600,000.00            | -                       | -                                     | 0.0%   | 69,600,000.00                    |
| 016103800100        | Christian Pilgrims Board                                 | 509,050,000.00           | 604,050,000.00           | -                       | -                                     | 0.0%   | 604,050,000.00                   |
| <b>011200000000</b> | <b>Enugu State House of Assembly (The Legislature)</b>   | <b>1,941,050,000.00</b>  | <b>2,113,050,000.00</b>  | <b>410,548,729.06</b>   | <b>1,598,602,014.06</b>               | <b>75.7%</b>   | <b>514,447,985.94</b>            |
| 011200300100        | Enugu State House of Assembly (The Legislature)          | 1,941,050,000.00         | 2,113,050,000.00         | 410,548,729.06          | 1,598,602,014.06                      | 75.7%  | 514,447,985.94                   |
| <b>012300000000</b> | <b>Ministry of Information</b>                           | <b>255,820,000.00</b>    | <b>255,820,000.00</b>    | <b>1,489,252.50</b>     | <b>86,216,557.30</b>                  | <b>33.7%</b>   | <b>169,603,442.70</b>            |
| 012300100100        | Ministry of Information                                  | 38,770,000.00            | 38,770,000.00            | 713,663.00              | 3,952,012.28                          | 10.2%  | 34,817,987.72                    |
| 012300300100        | Enugu State Broadcasting Service - Radio/TV ESBS/TV      | 180,200,000.00           | 180,200,000.00           | -                       | 77,613,954.75                         | 43.1%  | 102,586,045.25                   |
| 012301300100        | Government Printing and Stationery Dept. (Govt. Press)   | 4,150,000.00             | 4,150,000.00             | 775,589.50              | 974,734.75                            | 23.5%  | 3,175,265.25                     |
| 012305500100        | Enugu State Printing and Publishing Company (Daily Star) | 32,700,000.00            | 32,700,000.00            | -                       | 3,675,855.52                          | 11.2%  | 29,024,144.48                    |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>         | <b>277,830,000.00</b>    | <b>287,830,000.00</b>    | <b>200,173.25</b>       | <b>50,694,797.18</b>                  | <b>17.6%</b>   | <b>237,135,202.82</b>            |
| 012500100100        | Office of the Head of State Civil Service                | 273,300,000.00           | 283,300,000.00           | -                       | 50,194,066.43                         | 17.7%  | 233,105,933.57                   |
| 012500500100        | Establishment, Pension and Training                      | 2,650,000.00             | 2,650,000.00             | 100,173.25              | 400,730.75                            | 15.1%  | 2,249,269.25                     |
| 012500500200        | Public Service Department                                | 1,880,000.00             | 1,880,000.00             | 100,000.00              | 100,000.00                            | 5.3%   | 1,780,000.00                     |
| <b>014000000000</b> | <b>Auditor General</b>                                   | <b>86,835,000.00</b>     | <b>86,835,000.00</b>     | <b>3,997,562.26</b>     | <b>6,398,278.39</b>                   | <b>7.4%</b>  | <b>80,436,721.61</b>             |
| 014000100100        | Office of the State Auditor General                      | 75,525,000.00            | 75,525,000.00            | -                       | -                                     | 0.0%   | 75,525,000.00                    |
| 014000200100        | Office of the Auditor General for Local Government       | 11,310,000.00            | 11,310,000.00            | 3,997,562.26            | 6,398,278.39                          | 56.6%  | 4,911,721.61                     |
| <b>014700000000</b> | <b>Civil Service Commission (CSC)</b>                    | <b>59,365,900.00</b>     | <b>61,365,900.00</b>     | <b>-</b>                | <b>2,328,407.59</b>                   | <b>3.8%</b>  | <b>59,037,492.41</b>             |
| 014700100100        | Civil Service Commission                                 | 59,365,900.00            | 61,365,900.00            | -                       | 2,328,407.59                          | 3.8%   | 59,037,492.41                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>               | <b>5,000,000.00</b>      | <b>5,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>5,000,000.00</b>              |
| 014900100100        | Local Government Service Commission                      | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| <b>014800000000</b> | <b>Enugu State Independent Electoral Commission</b>      | <b>121,521,750.00</b>    | <b>121,521,750.00</b>    | <b>6,605,968.55</b>     | <b>13,321,639.18</b>                  | <b>11.0%</b>   | <b>108,200,110.82</b>            |
| 014800100100        | Enugu State Independent Electoral Commission             | 121,521,750.00           | 121,521,750.00           | 6,605,968.55            | 13,321,639.18                         | 11.0%  | 108,200,110.82                   |

| Code                | Administrative Unit  | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>016300000000</b> | <b>Ministry of Inter Ministerial Affairs</b>                       | <b>496,810,000.00</b>   | <b>502,810,000.00</b>   | <b>-</b>                | <b>516,202,288.50</b>                 | <b>102.7%</b>  | <b>- 13,392,288.50</b>           |
| 016300100100        | Ministry of Inter Ministerial Affairs                              | 496,810,000.00          | 502,810,000.00          | -                       | 516,202,288.50                        | 102.7%   | - 13,392,288.50                  |
| <b>016600000000</b> | <b>Ministry of Human Capital Development and Poverty Reduction</b> | <b>40,825,000.00</b>    | <b>40,825,000.00</b>    | <b>536,153.95</b>       | <b>1,432,199.45</b>                   | <b>3.5%</b>  | <b>39,392,800.55</b>             |
| 016600100100        | Ministry of Human Capital Development and Poverty Reduction        | 40,825,000.00           | 40,825,000.00           | 536,153.95              | 1,432,199.45                          | 3.5%   | 39,392,800.55                    |
| <b>016700000000</b> | <b>Ministry of Special Duties &amp; Intergovernmental Affairs</b>  | <b>4,480,000.00</b>     | <b>4,480,000.00</b>     | <b>210,916.00</b>       | <b>953,034.40</b>                     | <b>21.3%</b>   | <b>3,526,965.60</b>              |
| 016700100100        | Ministry of Special Duties & Intergovernmental Affairs             | 4,480,000.00            | 4,480,000.00            | 210,916.00              | 953,034.40                            | 21.3%  | 3,526,965.60                     |
| <b>020000000000</b> | <b>Economic Sector</b>   | <b>5,901,045,600.00</b> | <b>7,357,545,600.00</b> | <b>2,301,824,966.69</b> | <b>3,995,640,298.35</b>               | <b>54.3%</b>   | <b>3,361,905,301.65</b>          |
| <b>021500000000</b> | <b>Ministry of Agriculture and Natural Resources</b>               | <b>92,300,000.00</b>    | <b>98,800,000.00</b>    | <b>26,526,804.12</b>    | <b>31,134,760.30</b>                  | <b>31.5%</b>   | <b>67,665,239.70</b>             |
| 021500100100        | Ministry of Agriculture and Natural Resources                      | 81,400,000.00           | 86,400,000.00           | 26,526,804.12           | 27,436,333.62                         | 31.8%  | 58,963,666.38                    |
| 021502600100        | Veterinary School, Achi  | 2,700,000.00            | 2,700,000.00            | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| 021510200100        | Enugu State Agricultural Development Programme (ENADEP)            | 5,800,000.00            | 7,300,000.00            | -                       | 3,698,426.68                          | 50.7%  | 3,601,573.32                     |
| 021510400100        | Fertilizer Procurement and Distribution Company Ltd                | 2,400,000.00            | 2,400,000.00            | -                       | -                                     | 0.0%   | 2,400,000.00                     |
| <b>022000000000</b> | <b>Ministry of Finance and Economic Development</b>                | <b>3,057,175,000.00</b> | <b>4,214,175,000.00</b> | <b>443,754,055.37</b>   | <b>1,264,893,322.08</b>               | <b>30.0%</b>   | <b>2,949,281,677.92</b>          |
| 022000100100        | Ministry of Finance and Economic Development                       | 286,155,000.00          | 375,155,000.00          | -                       | -                                     | 0.0%   | 375,155,000.00                   |
| 022000700100        | Office of the State Accountant- General                            | 1,806,510,000.00        | 1,868,510,000.00        | 442,976,338.87          | 498,525,435.32                        | 26.7%  | 1,369,984,564.68                 |
| 022000800100        | Board of Internal Revenue  | 959,610,000.00          | 1,965,610,000.00        | -                       | 765,390,011.76                        | 38.9%  | 1,200,219,988.24                 |
| 022001200100        | Enugu State Gaming Commission                                      | 4,900,000.00            | 4,900,000.00            | 777,716.50              | 977,875.00                            | 20.0%  | 3,922,125.00                     |
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                           | <b>218,850,000.00</b>   | <b>225,850,000.00</b>   | <b>7,816,511.09</b>     | <b>9,293,219.07</b>                   | <b>4.1%</b>  | <b>216,556,780.93</b>            |
| 022200100100        | Ministry of Commerce and Industry                                  | 30,760,000.00           | 35,760,000.00           | 7,299,288.09            | 7,299,288.09                          | 20.4%  | 28,460,711.91                    |
| 022201700100        | Enugu State Investment Development Authority                       | 11,070,000.00           | 13,070,000.00           | -                       | -                                     | 0.0%   | 13,070,000.00                    |
| 022201800100        | Small and Medium Scale Enterprises Promotion                       | 174,020,000.00          | 174,020,000.00          | 517,223.00              | 1,993,930.98                          | 1.1%   | 172,026,069.02                   |
| 022201900100        | Enugu Marketing Company  | 3,000,000.00            | 3,000,000.00            | -                       | -                                     | 0.0%   | 3,000,000.00                     |
| <b>022700000000</b> | <b>Ministry of Labour and Productivity</b>                         | <b>17,430,000.00</b>    | <b>18,430,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>18,430,000.00</b>             |
| 022700100100        | Ministry of Labour and Productivity                                | 17,430,000.00           | 18,430,000.00           | -                       | -                                     | 0.0%   | 18,430,000.00                    |
| <b>022800000000</b> | <b>Ministry of Science and Technology</b>                          | <b>48,610,000.00</b>    | <b>50,610,000.00</b>    | <b>3,201,052.26</b>     | <b>3,501,385.26</b>                   | <b>6.9%</b>  | <b>47,108,614.74</b>             |
| 022800100100        | Ministry of Science and Technology                                 | 48,610,000.00           | 50,610,000.00           | 3,201,052.26            | 3,501,385.26                          | 6.9%   | 47,108,614.74                    |
| <b>022900000000</b> | <b>Ministry of Transport</b>                                       | <b>158,350,600.00</b>   | <b>158,350,600.00</b>   | <b>11,908,097.82</b>    | <b>46,745,958.73</b>                  | <b>29.5%</b>   | <b>111,604,641.27</b>            |
| 022900100100        | Ministry of Transport  | 42,600,000.00           | 42,600,000.00           | 4,652,541.82            | 13,154,120.17                         | 30.9%  | 29,445,879.83                    |
| 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                                       | 109,050,600.00          | 109,050,600.00          | 7,255,556.00            | 33,591,838.56                         | 30.8%  | 75,458,761.44                    |
| <b>023400000000</b> | <b>Ministry of Works and Infrastructure</b>                        | <b>906,300,000.00</b>   | <b>949,300,000.00</b>   | <b>-</b>                | <b>473,444,035.28</b>                 | <b>49.9%</b>   | <b>475,855,964.72</b>            |
| 023400100100        | Ministry of Works and Infrastructure                               | 906,300,000.00          | 949,300,000.00          | -                       | 473,444,035.28                        | 49.9%  | 475,855,964.72                   |
| <b>023600000000</b> | <b>Ministry of Culture and Tourism</b>                             | <b>28,120,000.00</b>    | <b>28,120,000.00</b>    | <b>623,612.50</b>       | <b>1,872,904.54</b>                   | <b>6.7%</b>  | <b>26,247,095.46</b>             |
| 023600100100        | Ministry of Culture and Tourism                                    | 18,000,000.00           | 18,000,000.00           | 623,612.50              | 1,671,036.04                          | 9.3%   | 16,328,963.96                    |
| 023600400100        | Council for Arts and Culture                                       | 2,350,000.00            | 2,350,000.00            | -                       | -                                     | 0.0%   | 2,350,000.00                     |
| 023605200100        | Tourism Board  | 7,770,000.00            | 7,770,000.00            | -                       | 201,868.50                            | 2.6%   | 7,568,131.50                     |
| <b>023800000000</b> | <b>State Economic Planning Commission</b>                          | <b>184,770,000.00</b>   | <b>184,770,000.00</b>   | <b>1,649,117,247.38</b> | <b>1,656,322,520.26</b>               | <b>896.4%</b>  | <b>- 1,471,552,520.26</b>        |
| 023800100100        | State Economic Planning Commission                                 | 33,200,000.00           | 33,200,000.00           | 1,648,527,569.00        | 1,655,732,841.88                      | 4987.1%  | - 1,622,532,841.88               |
| 023800400100        | State Bureau of Statistics   | 151,570,000.00          | 151,570,000.00          | 589,678.38              | 589,678.38                            | 0.4%   | 150,980,321.62                   |
| <b>025200000000</b> | <b>Ministry of Water Resources</b>                                 | <b>401,740,000.00</b>   | <b>641,740,000.00</b>   | <b>118,660,327.38</b>   | <b>365,311,936.55</b>                 | <b>56.9%</b>   | <b>276,428,063.45</b>            |
| 025200100100        | Ministry of Water Resources  | 22,300,000.00           | 22,300,000.00           | 918,441.31              | 2,341,262.11                          | 10.5%  | 19,958,737.89                    |
| 025210200100        | Enugu State Water Corporation                                      | 369,810,000.00          | 609,810,000.00          | 117,741,886.07          | 362,970,674.44                        | 59.5%  | 246,839,325.56                   |
| 025210300100        | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)     | 5,430,000.00            | 5,430,000.00            | -                       | -                                     | 0.0%   | 5,430,000.00                     |
| 025210400100        | Small Town Water and Sanitation Agency                             | 4,200,000.00            | 4,200,000.00            | -                       | -                                     | 0.0%   | 4,200,000.00                     |
| <b>025300000000</b> | <b>Ministry of Housing</b>   | <b>13,760,000.00</b>    | <b>13,760,000.00</b>    | <b>1,187,054.19</b>     | <b>2,087,140.19</b>                   | <b>15.2%</b>   | <b>11,672,859.81</b>             |
| 025300100100        | Ministry of Housing  | 13,760,000.00           | 13,760,000.00           | 1,187,054.19            | 2,087,140.19                          | 15.2%  | 11,672,859.81                    |
| <b>025400000000</b> | <b>Ministry of Rural Development</b>                               | <b>412,940,000.00</b>   | <b>412,940,000.00</b>   | <b>14,096,676.60</b>    | <b>63,719,181.49</b>                  | <b>15.4%</b>   | <b>349,220,818.51</b>            |
| 025400100100        | Ministry of Rural Development                                      | 38,760,000.00           | 38,760,000.00           | 10,852,330.89           | 10,852,330.89                         | 28.0%  | 27,907,669.11                    |
| 025400100200        | Community Development Council                                      | 2,850,000.00            | 2,850,000.00            | -                       | 64,405.64                             | 2.3%   | 2,785,594.36                     |
| 025400700100        | Fire Service Department  | 55,930,000.00           | 55,930,000.00           | 3,244,345.71            | 5,606,157.48                          | 10.0%  | 50,323,842.52                    |
| 025410300100        | Rural Electrification Board (REB)                                  | 315,400,000.00          | 315,400,000.00          | -                       | 47,196,287.48                         | 15.0%  | 268,203,712.52                   |
| <b>026000000000</b> | <b>Ministry of Lands and Urban Development</b>                     | <b>59,800,000.00</b>    | <b>59,800,000.00</b>    | <b>17,719,829.79</b>    | <b>17,719,829.79</b>                  | <b>29.6%</b>   | <b>42,080,170.21</b>             |
| 026000100100        | Ministry of Lands and Urban Development                            | 27,100,000.00           | 27,100,000.00           | 17,719,829.79           | 17,719,829.79                         | 65.4%  | 9,380,170.21                     |
| 026000100200        | Office of the Surveyor General                                     | 32,700,000.00           | 32,700,000.00           | -                       | -                                     | 0.0%   | 32,700,000.00                    |
| <b>026400000000</b> | <b>Ministry of Budget and Planning</b>                             | <b>300,900,000.00</b>   | <b>300,900,000.00</b>   | <b>7,213,698.19</b>     | <b>59,594,104.81</b>                  | <b>19.8%</b>   | <b>241,305,895.19</b>            |
| 026400100100        | Ministry of Budget and Planning                                    | 300,900,000.00          | 300,900,000.00          | 7,213,698.19            | 59,594,104.81                         | 19.8%  | 241,305,895.19                   |

| Code                | Administrative Unit   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                       | <b>1,234,870,000.00</b> | <b>1,266,870,000.00</b> | <b>222,052,215.05</b>   | <b>377,278,801.73</b>                 | <b>29.8%</b>   | <b>889,591,198.27</b>            |
| <b>031800000000</b> | <b>The State Judiciary</b>  | <b>902,100,000.00</b>   | <b>902,100,000.00</b>   | <b>172,875,720.01</b>   | <b>248,632,528.46</b>                 | <b>27.6%</b>   | <b>653,467,471.54</b>            |
| 031801100100        | Judicial Service Commission   | 135,200,000.00          | 135,200,000.00          | -                       | -                                     | 0.0%   | 135,200,000.00                   |
| 031805100100        | Enugu State High Court  | 630,100,000.00          | 630,100,000.00          | 151,758,907.01          | 151,758,907.01                        | 24.1%  | 478,341,092.99                   |
| 031805200100        | Customary Court of Appeal   | 136,800,000.00          | 136,800,000.00          | 21,116,813.00           | 96,873,621.45                         | 70.8%  | 39,926,378.55                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>  | <b>332,770,000.00</b>   | <b>364,770,000.00</b>   | <b>49,176,495.04</b>    | <b>128,646,273.27</b>                 | <b>35.3%</b>   | <b>236,123,726.73</b>            |
| 032600100100        | Ministry of Justice   | 300,020,000.00          | 332,020,000.00          | 49,176,495.04           | 126,608,328.94                        | 38.1%  | 205,411,671.06                   |
| 032600300100        | Legal Aids Council  | 2,600,000.00            | 2,600,000.00            | -                       | 182,000.00                            | 7.0%   | 2,418,000.00                     |
| 032600700100        | Citizens' Rights and Mediation Centre                               | 10,000,000.00           | 10,000,000.00           | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 032601200100        | Administrator-General/Public Trustees                               | 2,450,000.00            | 2,450,000.00            | -                       | -                                     | 0.0%   | 2,450,000.00                     |
| 032601300100        | Enugu State Justice Reform Team                                     | 17,700,000.00           | 17,700,000.00           | -                       | 1,855,944.33                          | 10.5%  | 15,844,055.67                    |
| <b>040000000000</b> | <b>Regional</b>   | <b>64,060,000.00</b>    | <b>64,060,000.00</b>    | <b>5,994,154.91</b>     | <b>13,667,797.53</b>                  | <b>21.3%</b>   | <b>50,392,202.47</b>             |
| <b>043700000000</b> | <b>Ministry of Capital Territory Development</b>                    | <b>64,060,000.00</b>    | <b>64,060,000.00</b>    | <b>5,994,154.91</b>     | <b>13,667,797.53</b>                  | <b>21.3%</b>   | <b>50,392,202.47</b>             |
| 043700100100        | Enugu Capital Territory Development Authority                       | 64,060,000.00           | 64,060,000.00           | 5,994,154.91            | 13,667,797.53                         | 21.3%  | 50,392,202.47                    |
| <b>050000000000</b> | <b>Social Sector</b>  | <b>6,912,887,100.00</b> | <b>7,112,387,100.00</b> | <b>1,761,586,020.44</b> | <b>2,756,822,626.17</b>               | <b>38.8%</b>   | <b>4,355,564,473.83</b>          |
| <b>051300000000</b> | <b>Ministry of Youth and Sport</b>                                  | <b>736,780,000.00</b>   | <b>740,780,000.00</b>   | <b>18,195,973.50</b>    | <b>124,676,429.36</b>                 | <b>16.8%</b>   | <b>616,103,570.64</b>            |
| 051300100100        | Ministry of Youth and Sport   | 148,160,000.00          | 148,160,000.00          | 18,152,945.50           | 39,414,322.83                         | 26.6%  | 108,745,677.17                   |
| 051300200100        | Rangers Management Corporation                                      | 262,400,000.00          | 266,400,000.00          | -                       | 24,810,869.27                         | 9.3%   | 241,589,130.73                   |
| 051305500100        | Youths Sports Federation of Nigeria -YSFON                          | 2,820,000.00            | 2,820,000.00            | -                       | 300,617.26                            | 10.7%  | 2,519,382.74                     |
| 051305600100        | National Youth Service Corp (NYSC)                                  | 320,700,000.00          | 320,700,000.00          | 43,028.00               | 60,150,620.00                         | 18.8%  | 260,549,380.00                   |
| 051305700100        | Games Village Awgu  | 2,700,000.00            | 2,700,000.00            | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| <b>051400000000</b> | <b>Ministry of Gender Affairs and Social Development</b>            | <b>175,400,000.00</b>   | <b>178,900,000.00</b>   | <b>7,060,571.45</b>     | <b>14,702,240.77</b>                  | <b>8.2%</b>  | <b>164,197,759.23</b>            |
| 051400100100        | Ministry of Gender Affairs and Social Development                   | 162,450,000.00          | 165,950,000.00          | 7,060,571.45            | 14,702,240.77                         | 8.9%   | 151,247,759.23                   |
| 051400200100        | Vocational and Rehabilitation Centre, Emene                         | 2,900,000.00            | 2,900,000.00            | -                       | -                                     | 0.0%   | 2,900,000.00                     |
| 051405500100        | Remand Home   | 2,700,000.00            | 2,700,000.00            | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| 051405600100        | Family Support Programme Center                                     | 2,900,000.00            | 2,900,000.00            | -                       | -                                     | 0.0%   | 2,900,000.00                     |
| 051405700100        | Skills Acquisition Centre, 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                     |
| <b>051700000000</b> | <b>Ministry of Education</b>  | <b>3,722,377,100.00</b> | <b>3,723,377,100.00</b> | <b>1,360,416,209.49</b> | <b>1,682,949,983.08</b>               | <b>45.2%</b>   | <b>2,040,427,116.92</b>          |
| 051700100100        | Ministry of Education   | 64,320,000.00           | 65,320,000.00           | 3,300,378.25            | 4,388,510.25                          | 6.7%   | 60,931,489.75                    |
| 051700300100        | Enugu State Universal Basic Education Board                         | 196,500,000.00          | 196,500,000.00          | 19,516,145.68           | 77,636,856.46                         | 39.5%  | 118,863,143.54                   |
| 051700800100        | Enugu State Library Board   | 3,780,000.00            | 3,780,000.00            | 9,952,568.50            | 9,952,568.50                          | 263.3%   | - 6,172,568.50                   |
| 051700900100        | Examinations Development Centre                                     | 300,800,000.00          | 300,800,000.00          | -                       | -                                     | 0.0%   | 300,800,000.00                   |
| 051701000100        | Agency for Mass Literacy  | 2,510,000.00            | 2,510,000.00            | 200,093.75              | 499,117.75                            | 19.9%  | 2,010,882.25                     |
| 051701000200        | Special Education Centre, Oji-River                                 | 7,460,000.00            | 7,460,000.00            | -                       | 1,862,731.57                          | 25.0%  | 5,597,268.43                     |
| 051701000300        | Special Education Centre, Ogbete                                    | 10,860,000.00           | 10,860,000.00           | 2,142,110.15            | 5,306,488.25                          | 48.9%  | 5,553,511.75                     |
| 051701800100        | Enugu State Polytechnic Iwollo                                      | 187,100,000.00          | 187,100,000.00          | 187,100,000.00          | 187,100,000.00                        | 100.0%   | -                                |
| 051701900100        | Enugu State College of Education (Technical)                        | 67,717,100.00           | 67,717,100.00           | 18,268,941.03           | 32,533,484.23                         | 48.0%  | 35,183,615.77                    |
| 051702600200        | Enugu State University of Science and Technology (ESUT)             | 1,129,330,000.00        | 1,129,330,000.00        | 660,869,754.21          | 660,869,754.21                        | 58.5%  | 468,460,245.79                   |
| 051702600300        | ESUTH College of Medicine (Teaching Hospital)                       | 58,940,000.00           | 58,940,000.00           | -                       | 8,410,490.07                          | 14.3%  | 50,529,509.93                    |
| 051702700200        | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS) | 629,900,000.00          | 629,900,000.00          | -                       | -                                     | 0.0%   | 629,900,000.00                   |
| 051703100100        | Institute of Management and Technology (IMT)                        | 487,780,000.00          | 487,780,000.00          | 396,912,697.78          | 420,051,764.45                        | 86.1%  | 67,728,235.55                    |
| 051705100100        | Post-Primary Schools Management Board (PPSMB)                       | 35,230,000.00           | 35,230,000.00           | 23,125,544.81           | 30,557,792.26                         | 86.7%  | 4,672,207.74                     |
| 051705400100        | Enugu State Science Technical and Vocational Sch. Mgt. Board        | 46,400,000.00           | 46,400,000.00           | -                       | 4,976,134.63                          | 10.7%  | 41,423,865.37                    |
| 051705600100        | Enugu State Scholarship and Education Loans Board                   | 493,750,000.00          | 493,750,000.00          | 39,027,975.33           | 238,804,290.45                        | 48.4%  | 254,945,709.55                   |
| <b>052100000000</b> | <b>Ministry of Health</b>   | <b>1,189,560,000.00</b> | <b>1,189,560,000.00</b> | <b>282,666,282.80</b>   | <b>804,657,646.07</b>                 | <b>67.6%</b>   | <b>384,902,353.93</b>            |
| 052100100100        | Ministry of Health  | 173,560,000.00          | 173,560,000.00          | 5,761,257.15            | 14,215,214.35                         | 8.2%   | 159,344,785.65                   |
| 052100300100        | Enugu State Primary Health Care Development Agency                  | 107,100,000.00          | 107,100,000.00          | 8,701,703.38            | 8,701,703.38                          | 8.1%   | 98,398,296.62                    |
| 052100200100        | Enugu State Agency for Universal Health Coverage                    | 10,800,000.00           | 10,800,000.00           | -                       | -                                     | 0.0%   | 10,800,000.00                    |
| 052102600100        | ESUT Teaching Hospital ParkLane, Enugu                              | 849,840,000.00          | 849,840,000.00          | 262,904,970.50          | 776,206,238.42                        | 91.3%  | 73,633,761.58                    |
| 052110200100        | Enugu State Hospitals Management Board (SHB)                        | 48,260,000.00           | 48,260,000.00           | 5,298,351.77            | 5,534,489.92                          | 11.5%  | 42,725,510.08                    |
| <b>053500000000</b> | <b>Ministry of Environment and Mineral Resources</b>                | <b>1,008,760,000.00</b> | <b>1,199,760,000.00</b> | <b>8,842,162.59</b>     | <b>16,502,102.15</b>                  | <b>1.4%</b>  | <b>1,183,257,897.85</b>          |
| 053500100100        | Ministry of Environment and Mineral Resources                       | 975,260,000.00          | 1,126,260,000.00        | 5,298,217.75            | 10,367,301.75                         | 0.9%   | 1,115,892,698.25                 |
| 053505300100        | Enugu State Waste Management Authority (ESWAMA)                     | 23,830,000.00           | 63,830,000.00           | 2,550,488.59            | 3,640,601.40                          | 5.7%   | 60,189,398.60                    |
| 053505300200        | Forestry Commission   | 3,510,000.00            | 3,510,000.00            | 393,440.25              | 994,447.50                            | 28.3%  | 2,515,552.50                     |
| 053505400100        | Enugu State Structures for Signage and Advertisement Agency         | 6,160,000.00            | 6,160,000.00            | 600,016.00              | 1,499,751.50                          | 24.3%  | 4,660,248.50                     |

| Code                | Administrative Unit                    | 2023 Original Budget | 2023 Revised Budget  | 2023 Q3 Performance  | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|----------------------|----------------------|----------------------|---------------------------------------|--|----------------------------------|
| <b>055100000000</b> | <b>Ministry of Local Government</b>    | <b>16,410,000.00</b> | <b>16,410,000.00</b> | <b>292,182.51</b>    | <b>11,207,304.89</b>                  | <b>68.3%</b>   | <b>5,202,695.11</b>              |
| 055100100100        | Ministry of Local Government           | 6,110,000.00         | 6,110,000.00         | 292,182.51           | 11,207,304.89                         | 183.4%   | - 5,097,304.89                   |
| 055100500100        | Local Government Pension Board         | 10,300,000.00        | 10,300,000.00        | -                    | -                                     | 0.0%   | 10,300,000.00                    |
| <b>056200000000</b> | <b>Ministry of Chieftaincy Matters</b> | <b>63,600,000.00</b> | <b>63,600,000.00</b> | <b>84,112,638.10</b> | <b>102,126,919.85</b>                 | <b>160.6%</b>  | <b>- 38,526,919.85</b>           |
| 056200100100        | Ministry of Chieftaincy Matters        | 63,600,000.00        | 63,600,000.00        | 84,112,638.10        | 102,126,919.85                        | 160.6%   | - 38,526,919.85                  |

Table 7: Capital Expenditure by Administrative Classification

## Enugu State Government Budget Performance Report 2023 Q3 - Capital Expenditure by Administrative Classification

| Code         | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------|--|--------------------------|---------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|              | <b>Total Capital Expenditure</b>                                   | <b>84,698,617,400.00</b> | <b>135,715,099,693.00</b> | <b>6,958,209,140.14</b> | <b>17,989,273,560.79</b>              | <b>13.3%</b>   | <b>117,725,826,132.21</b>        |
| 010000000000 | <b>Administration Sector</b>                                       | <b>11,183,888,000.00</b> | <b>15,503,388,000.00</b>  | <b>3,337,735,899.89</b> | <b>7,823,750,772.18</b>               | <b>50.5%</b>   | <b>7,679,637,227.82</b>          |
| 011100000000 | <b>Governor's Office</b>   | <b>3,362,200,000.00</b>  | <b>7,082,200,000.00</b>   | <b>3,274,167,037.89</b> | <b>3,919,888,642.89</b>               | <b>55.3%</b>   | <b>3,162,311,357.11</b>          |
| 011100100100 | Office of the Executive Governor                                   | 3,038,500,000.00         | 6,838,500,000.00          | 3,271,967,037.89        | 3,917,688,642.89                      | 57.3%  | 2,920,811,357.11                 |
| 011100100200 | Office of the Deputy Governor                                      | 85,000,000.00            | 85,000,000.00             | 2,200,000.00            | 2,200,000.00                          | 2.6%   | 82,800,000.00                    |
| 011100800100 | Enugu State Emergency Management Agency                            | 128,800,000.00           | 78,800,000.00             | -                       | -                                     | 0.0%   | 78,800,000.00                    |
| 011101000100 | Dept of Due Process and Budget Monitoring                          | 21,500,000.00            | 11,500,000.00             | -                       | -                                     | 0.0%   | 11,500,000.00                    |
| 011103300100 | Enugu State Action Committee on Aids (ENSACA)                      | 52,400,000.00            | 32,400,000.00             | -                       | -                                     | 0.0%   | 32,400,000.00                    |
| 011118400100 | Volunteer Service Agency   | 36,000,000.00            | 36,000,000.00             | -                       | -                                     | 0.0%   | 36,000,000.00                    |
| 016100000000 | <b>Office of the Secretary to the State Government</b>             | <b>1,590,500,000.00</b>  | <b>5,450,500,000.00</b>   | <b>62,050,362.00</b>    | <b>3,176,419,862.00</b>               | <b>58.3%</b>   | <b>2,274,080,138.00</b>          |
| 016100100100 | Office of the Secretary to the State Government                    | 1,590,500,000.00         | 5,450,500,000.00          | 62,050,362.00           | 3,176,419,862.00                      | 58.3%  | 2,274,080,138.00                 |
| 011200000000 | <b>Enugu State House of Assembly (The Legislature)</b>             | <b>4,404,000,000.00</b>  | <b>2,084,000,000.00</b>   | <b>-</b>                | <b>439,197,269.99</b>                 | <b>21.1%</b>   | <b>1,644,802,730.01</b>          |
| 011200300100 | Enugu State House of Assembly (The Legislature)                    | 3,782,750,000.00         | 2,062,750,000.00          | -                       | 439,197,269.99                        | 21.3%  | 1,623,552,730.01                 |
| 011200400100 | Enugu State House of Assembly Service Commission                   | 621,250,000.00           | 21,250,000.00             | -                       | -                                     | 0.0%   | 21,250,000.00                    |
| 012300000000 | <b>Ministry of Information</b>                                     | <b>416,449,000.00</b>    | <b>365,949,000.00</b>     | <b>-</b>                | <b>264,528,197.30</b>                 | <b>72.3%</b>   | <b>101,420,802.70</b>            |
| 012300100100 | Ministry of Information  | 48,440,000.00            | 48,440,000.00             | -                       | -                                     | 0.0%   | 48,440,000.00                    |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV                | 34,069,000.00            | 34,069,000.00             | -                       | -                                     | 0.0%   | 34,069,000.00                    |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press)             | 313,000,000.00           | 272,500,000.00            | -                       | 264,528,197.30                        | 97.1%  | 7,971,802.70                     |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star)           | 20,940,000.00            | 10,940,000.00             | -                       | -                                     | 0.0%   | 10,940,000.00                    |
| 012500000000 | <b>Office of the Head of State Civil Service</b>                   | <b>248,737,000.00</b>    | <b>78,737,000.00</b>      | <b>1,518,500.00</b>     | <b>1,518,500.00</b>                   | <b>1.9%</b>  | <b>77,218,500.00</b>             |
| 012500100100 | Office of the Head of State Civil Service                          | 240,700,000.00           | 70,700,000.00             | 1,518,500.00            | 1,518,500.00                          | 2.1%   | 69,181,500.00                    |
| 012500500100 | Establishment, Pension and Training                                | 2,920,000.00             | 2,920,000.00              | -                       | -                                     | 0.0%   | 2,920,000.00                     |
| 012500500200 | Public Service Department  | 1,450,000.00             | 1,450,000.00              | -                       | -                                     | 0.0%   | 1,450,000.00                     |
| 012500500300 | Performance Improvement Bureau                                     | 3,667,000.00             | 3,667,000.00              | -                       | -                                     | 0.0%   | 3,667,000.00                     |
| 014000000000 | <b>Auditor General</b>   | <b>178,260,000.00</b>    | <b>34,260,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>34,260,000.00</b>             |
| 014000100100 | Office of the State Auditor General                                | 86,660,000.00            | 8,660,000.00              | -                       | -                                     | 0.0%   | 8,660,000.00                     |
| 014000200100 | Office of the Auditor General for Local Government                 | 91,600,000.00            | 25,600,000.00             | -                       | -                                     | 0.0%   | 25,600,000.00                    |
| 014700000000 | <b>Civil Service Commission (CSC)</b>                              | <b>71,730,000.00</b>     | <b>41,730,000.00</b>      | <b>-</b>                | <b>22,198,300.00</b>                  | <b>53.2%</b>   | <b>19,531,700.00</b>             |
| 014700100100 | Civil Service Commission   | 71,730,000.00            | 41,730,000.00             | -                       | 22,198,300.00                         | 53.2%  | 19,531,700.00                    |
| 014900000000 | <b>Local Government Service Commission</b>                         | <b>42,400,000.00</b>     | <b>6,400,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>6,400,000.00</b>              |
| 014900100100 | Local Government Service Commission                                | 42,400,000.00            | 6,400,000.00              | -                       | -                                     | 0.0%   | 6,400,000.00                     |
| 014800000000 | <b>Enugu State Independent Electoral Commission</b>                | <b>43,602,000.00</b>     | <b>243,602,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>243,602,000.00</b>            |
| 014800100100 | Enugu State Independent Electoral Commission                       | 43,602,000.00            | 243,602,000.00            | -                       | -                                     | 0.0%   | 243,602,000.00                   |
| 016300000000 | <b>Ministry of Inter Ministerial Affairs</b>                       | <b>603,860,000.00</b>    | <b>53,860,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>53,860,000.00</b>             |
| 016300100100 | Ministry of Inter Ministerial Affairs                              | 603,860,000.00           | 53,860,000.00             | -                       | -                                     | 0.0%   | 53,860,000.00                    |
| 016600000000 | <b>Ministry of Human Capital Development and Poverty Reduction</b> | <b>209,650,000.00</b>    | <b>49,650,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>49,650,000.00</b>             |
| 016600100100 | Ministry of Human Capital Development and Poverty Reduction        | 209,650,000.00           | 49,650,000.00             | -                       | -                                     | 0.0%   | 49,650,000.00                    |
| 016700000000 | <b>Ministry of Special Duties &amp; Inergovernmental Affairs</b>   | <b>12,500,000.00</b>     | <b>12,500,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>12,500,000.00</b>             |
| 016700100100 | Ministry of Special Duties & Inergovernmental Affairs              | 12,500,000.00            | 12,500,000.00             | -                       | -                                     | 0.0%   | 12,500,000.00                    |
| 020000000000 | <b>Economic Sector</b>   | <b>47,807,638,800.00</b> | <b>99,876,621,093.00</b>  | <b>3,549,106,443.25</b> | <b>9,734,766,407.19</b>               | <b>9.7%</b>  | <b>90,141,854,685.81</b>         |
| 021500000000 | <b>Ministry of Agriculture and Natural Resources</b>               | <b>5,185,289,800.00</b>  | <b>4,735,289,800.00</b>   | <b>274,500,000.00</b>   | <b>274,500,000.00</b>                 | <b>5.8%</b>  | <b>4,460,789,800.00</b>          |
| 021500100100 | Ministry of Agriculture and Natural Resources                      | 430,000,000.00           | 580,000,000.00            | -                       | -                                     | 0.0%   | 580,000,000.00                   |
| 021510200100 | Enugu State Agricultural Development Programme (ENADEP)            | 66,500,000.00            | 16,500,000.00             | -                       | -                                     | 0.0%   | 16,500,000.00                    |
| 021510700100 | Enugu State FADAM Project  | 1,005,789,800.00         | 705,789,800.00            | -                       | -                                     | 0.0%   | 705,789,800.00                   |
| 021510700200 | Enugu State FGN/IFAD Agency  | 183,000,000.00           | 233,000,000.00            | 274,500,000.00          | 274,500,000.00                        | 117.8%   | - 41,500,000.00                  |
| 021510700300 | Enugu State APPEALS Agency   | 3,500,000,000.00         | 3,200,000,000.00          | -                       | -                                     | 0.0%   | 3,200,000,000.00                 |

| Code                | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>022000000000</b> | <b>Ministry of Finance and Economic Development</b>            | <b>1,462,070,000.00</b>  | <b>568,070,000.00</b>    | <b>5,800,000.00</b>     | <b>7,800,000.00</b>                   | <b>1.4%</b>  | <b>560,270,000.00</b>            |
| 022000100100        | Ministry of Finance and Economic Development                   | 239,500,000.00           | 239,500,000.00           | -                       | -                                     | 0.0%   | 239,500,000.00                   |
| 022000700100        | Office of the State Accountant- General                        | 1,067,170,000.00         | 273,170,000.00           | 5,800,000.00            | 5,800,000.00                          | 2.1%   | 267,370,000.00                   |
| 022000800100        | Board of Internal Revenue                                      | 140,800,000.00           | 40,800,000.00            | -                       | -                                     | 0.0%   | 40,800,000.00                    |
| 022001200100        | Enugu State Gaming Commission                                  | 14,600,000.00            | 14,600,000.00            | -                       | 2,000,000.00                          | 13.7%  | 12,600,000.00                    |
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                       | <b>994,023,000.00</b>    | <b>2,664,023,000.00</b>  | <b>-</b>                | <b>2,110,000.00</b>                   | <b>0.1%</b>  | <b>2,661,913,000.00</b>          |
| 022200100100        | Ministry of Commerce and Industry                              | 183,900,000.00           | 2,083,900,000.00         | -                       | -                                     | 0.0%   | 2,083,900,000.00                 |
| 022201700100        | Enugu State Investment Development Authority                   | 152,000,000.00           | 122,000,000.00           | -                       | 2,110,000.00                          | 1.7%   | 119,890,000.00                   |
| 022201800100        | Small and Medium Scale Enterprises Promotion                   | 555,000,000.00           | 355,000,000.00           | -                       | -                                     | 0.0%   | 355,000,000.00                   |
| 022201900100        | Enugu Marketing Company  | 103,123,000.00           | 103,123,000.00           | -                       | -                                     | 0.0%   | 103,123,000.00                   |
| <b>022700000000</b> | <b>Ministry of Labour and Productivity</b>                     | <b>25,570,000.00</b>     | <b>25,570,000.00</b>     | <b>6,200,000.00</b>     | <b>6,200,000.00</b>                   | <b>24.2%</b>   | <b>19,370,000.00</b>             |
| 022700100100        | Ministry of Labour and Productivity                            | 25,570,000.00            | 25,570,000.00            | 6,200,000.00            | 6,200,000.00                          | 24.2%  | 19,370,000.00                    |
| <b>022800000000</b> | <b>Ministry of Science and Technology</b>                      | <b>769,800,000.00</b>    | <b>1,419,800,000.00</b>  | <b>424,800,000.00</b>   | <b>424,800,000.00</b>                 | <b>29.9%</b>   | <b>995,000,000.00</b>            |
| 022800100100        | Ministry of Science and Technology                             | 769,800,000.00           | 1,419,800,000.00         | 424,800,000.00          | 424,800,000.00                        | 29.9%  | 995,000,000.00                   |
| <b>022900000000</b> | <b>Ministry of Transport</b>                                   | <b>747,907,000.00</b>    | <b>2,167,907,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,167,907,000.00</b>          |
| 022900100100        | Ministry of Transport  | 247,000,000.00           | 117,000,000.00           | -                       | -                                     | 0.0%   | 117,000,000.00                   |
| 022905300100        | Enugu State Transport Company ENTRACO                          | 49,000,000.00            | 2,049,000,000.00         | -                       | -                                     | 0.0%   | 2,049,000,000.00                 |
| 022905300200        | Coal City Transport Services                                   | 451,907,000.00           | 1,907,000.00             | -                       | -                                     | 0.0%   | 1,907,000.00                     |
| <b>023400000000</b> | <b>Ministry of Works and Infrastructure</b>                    | <b>26,631,504,000.00</b> | <b>63,301,486,293.00</b> | <b>147,700,000.00</b>   | <b>5,651,158,628.94</b>               | <b>8.9%</b>  | <b>57,650,327,664.06</b>         |
| 023400100100        | Ministry of Works and Infrastructure                           | 26,231,504,000.00        | 62,901,486,293.00        | 147,700,000.00          | 5,651,158,628.94                      | 9.0%   | 57,250,327,664.06                |
| 023410200100        | Rural Access Mobility Project (RAMP)                           | 400,000,000.00           | 400,000,000.00           | -                       | -                                     | 0.0%   | 400,000,000.00                   |
| <b>023600000000</b> | <b>Ministry of Culture and Tourism</b>                         | <b>464,750,000.00</b>    | <b>2,354,750,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,354,750,000.00</b>          |
| 023600100100        | Ministry of Culture and Tourism                                | 66,000,000.00            | 2,066,000,000.00         | -                       | -                                     | 0.0%   | 2,066,000,000.00                 |
| 023600400100        | Council for Arts and Culture                                   | 190,000,000.00           | 50,000,000.00            | -                       | -                                     | 0.0%   | 50,000,000.00                    |
| 023605200100        | Tourism Board  | 8,750,000.00             | 8,750,000.00             | -                       | -                                     | 0.0%   | 8,750,000.00                     |
| 023605200200        | Nike Lake Resort Hotel   | -                        | 180,000,000.00           | -                       | -                                     | 0.0%   | 180,000,000.00                   |
| 023605200300        | ZIK Monument Centre  | 200,000,000.00           | 50,000,000.00            | -                       | -                                     | 0.0%   | 50,000,000.00                    |
| <b>023800000000</b> | <b>State Economic Planning Commission</b>                      | <b>490,576,000.00</b>    | <b>3,110,576,000.00</b>  | <b>625,000,000.00</b>   | <b>625,000,000.00</b>                 | <b>20.1%</b>   | <b>2,485,576,000.00</b>          |
| 023800100100        | State Economic Planning Commission                             | 346,176,000.00           | 3,046,176,000.00         | 625,000,000.00          | 625,000,000.00                        | 20.5%  | 2,421,176,000.00                 |
| 023800400100        | State Bureau of Statistics                                     | 144,400,000.00           | 64,400,000.00            | -                       | -                                     | 0.0%   | 64,400,000.00                    |
| <b>025200000000</b> | <b>Ministry of Water Resources</b>                             | <b>5,559,000,000.00</b>  | <b>16,163,000,000.00</b> | <b>1,868,606,443.25</b> | <b>2,077,147,593.25</b>               | <b>12.9%</b>   | <b>14,085,852,406.75</b>         |
| 025200100100        | Ministry of Water Resources                                    | 519,000,000.00           | 5,619,000,000.00         | 1,062,653,121.60        | 1,076,353,121.60                      | 19.2%  | 4,542,646,878.40                 |
| 025210200100        | Enugu State Water Corporation                                  | 4,609,000,000.00         | 10,113,000,000.00        | 805,953,321.65          | 1,000,794,471.65                      | 9.9%   | 9,112,205,528.35                 |
| 025210300100        | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 400,000,000.00           | 400,000,000.00           | -                       | -                                     | 0.0%   | 400,000,000.00                   |
| 025210400100        | Small Town Water and Sanitation Agency                         | 31,000,000.00            | 31,000,000.00            | -                       | -                                     | 0.0%   | 31,000,000.00                    |
| <b>025300000000</b> | <b>Ministry of Housing</b>                                     | <b>440,230,000.00</b>    | <b>840,230,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>840,230,000.00</b>            |
| 025300100100        | Ministry of Housing  | 280,230,000.00           | 680,230,000.00           | -                       | -                                     | 0.0%   | 680,230,000.00                   |
| 025301000100        | Enugu State Housing Development Corporation                    | 160,000,000.00           | 160,000,000.00           | -                       | -                                     | 0.0%   | 160,000,000.00                   |
| <b>025400000000</b> | <b>Ministry of Rural Development</b>                           | <b>3,619,280,000.00</b>  | <b>1,690,280,000.00</b>  | <b>124,800,000.00</b>   | <b>492,397,110.00</b>                 | <b>29.1%</b>   | <b>1,197,882,890.00</b>          |
| 025400100100        | Ministry of Rural Development                                  | 1,500,000,000.00         | 50,000,000.00            | -                       | -                                     | 0.0%   | 50,000,000.00                    |
| 025400100200        | Community Development Council                                  | 148,280,000.00           | 58,280,000.00            | -                       | -                                     | 0.0%   | 58,280,000.00                    |
| 025400700100        | Fire Service Department  | 232,000,000.00           | 147,000,000.00           | 3,000,000.00            | 25,487,900.00                         | 17.3%  | 121,512,100.00                   |
| 025410200100        | Community and Social Development Agency                        | 1,000,000,000.00         | 800,000,000.00           | -                       | -                                     | 0.0%   | 800,000,000.00                   |
| 025410300100        | Rural Electrification Board (REB)                              | 739,000,000.00           | 635,000,000.00           | 121,800,000.00          | 466,909,210.00                        | 73.5%  | 168,090,790.00                   |
| <b>026000000000</b> | <b>Ministry of Lands and Urban Development</b>                 | <b>942,139,000.00</b>    | <b>710,139,000.00</b>    | <b>68,100,000.00</b>    | <b>170,053,075.00</b>                 | <b>23.9%</b>   | <b>540,085,925.00</b>            |
| 026000100100        | Ministry of Lands and Urban Development                        | 676,099,000.00           | 656,099,000.00           | 68,100,000.00           | 170,053,075.00                        | 25.9%  | 486,045,925.00                   |
| 026000100200        | Office of the Surveyor General                                 | 266,040,000.00           | 54,040,000.00            | -                       | -                                     | 0.0%   | 54,040,000.00                    |
| <b>026400000000</b> | <b>Ministry of Budget and Planning</b>                         | <b>475,500,000.00</b>    | <b>125,500,000.00</b>    | <b>3,600,000.00</b>     | <b>3,600,000.00</b>                   | <b>2.9%</b>  | <b>121,900,000.00</b>            |
| 026400100100        | Ministry of Budget and Planning                                | 475,500,000.00           | 125,500,000.00           | 3,600,000.00            | 3,600,000.00                          | 2.9%   | 121,900,000.00                   |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                  | <b>5,112,337,000.00</b>  | <b>1,838,337,000.00</b>  | <b>5,115,000.00</b>     | <b>104,122,579.98</b>                 | <b>5.7%</b>  | <b>1,734,214,420.02</b>          |
| <b>031800000000</b> | <b>The State Judiciary</b>                                     | <b>4,999,490,000.00</b>  | <b>1,725,490,000.00</b>  | <b>1,650,000.00</b>     | <b>100,657,579.98</b>                 | <b>5.8%</b>  | <b>1,624,832,420.02</b>          |
| 031801100100        | Judicial Service Commission                                    | 1,114,640,000.00         | 384,640,000.00           | -                       | -                                     | 0.0%   | 384,640,000.00                   |
| 031805100100        | Enugu State High Court   | 2,584,200,000.00         | 1,040,200,000.00         | -                       | 97,007,579.98                         | 9.3%   | 943,192,420.02                   |
| 031805200100        | Customary Court of Appeal                                      | 1,300,650,000.00         | 300,650,000.00           | 1,650,000.00            | 3,650,000.00                          | 1.2%   | 297,000,000.00                   |

| Code                | Administrative Unit  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance  | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|----------------------|---------------------------------------|--|----------------------------------|
| <b>032600000000</b> | <b>Ministry of Justice</b>   | <b>112,847,000.00</b>    | <b>112,847,000.00</b>    | <b>3,465,000.00</b>  | <b>3,465,000.00</b>                   | <b>3.1%</b>  | <b>109,382,000.00</b>            |
| 032600100100        | Ministry of Justice  | 94,800,000.00            | 94,800,000.00            | 3,465,000.00         | 3,465,000.00                          | 3.7%   | 91,335,000.00                    |
| 032600700100        | Citizens' Rights and Mediation Centre                                  | 14,920,000.00            | 14,920,000.00            | -                    | -                                     | 0.0%   | 14,920,000.00                    |
| 032601200100        | Administrator-General/Public Trustees                                  | 3,127,000.00             | 3,127,000.00             | -                    | -                                     | 0.0%   | 3,127,000.00                     |
| <b>040000000000</b> | <b>Regional</b>  | <b>446,000,000.00</b>    | <b>146,000,000.00</b>    | <b>-</b>             | <b>6,003,000.00</b>                   | <b>4.1%</b>  | <b>139,997,000.00</b>            |
| <b>043700000000</b> | <b>Ministry of Capital Territory Development</b>                       | <b>446,000,000.00</b>    | <b>146,000,000.00</b>    | <b>-</b>             | <b>6,003,000.00</b>                   | <b>4.1%</b>  | <b>139,997,000.00</b>            |
| 043700100100        | Enugu Capital Territory Development Authority                          | 446,000,000.00           | 146,000,000.00           | -                    | 6,003,000.00                          | 4.1%   | 139,997,000.00                   |
| <b>050000000000</b> | <b>Social Sector</b>   | <b>20,148,753,600.00</b> | <b>18,350,753,600.00</b> | <b>66,251,797.00</b> | <b>320,630,801.44</b>                 | <b>1.7%</b>  | <b>18,030,122,798.56</b>         |
| <b>051300000000</b> | <b>Ministry of Youth and Sport</b>                                     | <b>450,000,000.00</b>    | <b>450,000,000.00</b>    | <b>45,000,000.00</b> | <b>45,000,000.00</b>                  | <b>10.0%</b>   | <b>405,000,000.00</b>            |
| 051300100100        | Ministry of Youth and Sport  | 410,000,000.00           | 410,000,000.00           | 45,000,000.00        | 45,000,000.00                         | 11.0%  | 365,000,000.00                   |
| 051300200100        | Rangers Management Corporation   | 40,000,000.00            | 40,000,000.00            | -                    | -                                     | 0.0%   | 40,000,000.00                    |
| <b>051400000000</b> | <b>Ministry of Gender Affairs and Social Development</b>               | <b>102,500,000.00</b>    | <b>102,500,000.00</b>    | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>  | <b>102,500,000.00</b>            |
| 051400100100        | Ministry of Gender Affairs and Social Development                      | 102,500,000.00           | 102,500,000.00           | -                    | -                                     | 0.0%   | 102,500,000.00                   |
| <b>051700000000</b> | <b>Ministry of Education</b>   | <b>12,217,906,000.00</b> | <b>12,027,906,000.00</b> | <b>-</b>             | <b>103,577,222.90</b>                 | <b>0.9%</b>  | <b>11,924,328,777.10</b>         |
| 051700100100        | Ministry of Education  | 582,116,000.00           | 442,116,000.00           | -                    | -                                     | 0.0%   | 442,116,000.00                   |
| 051700300100        | Enugu State Universal Basic Education Board                            | 4,309,300,000.00         | 6,509,300,000.00         | -                    | -                                     | 0.0%   | 6,509,300,000.00                 |
| 051700800100        | Enugu State Library Board  | 115,000,000.00           | 115,000,000.00           | -                    | -                                     | 0.0%   | 115,000,000.00                   |
| 051700900100        | Examinations Development Centre  | 50,000,000.00            | 50,000,000.00            | -                    | -                                     | 0.0%   | 50,000,000.00                    |
| 051701000100        | Agency for Mass Literacy   | 15,600,000.00            | 15,600,000.00            | -                    | -                                     | 0.0%   | 15,600,000.00                    |
| 051701800100        | Enugu State Polytechnic Iwollo   | 1,003,500,000.00         | 653,500,000.00           | -                    | -                                     | 0.0%   | 653,500,000.00                   |
| 051701900100        | Enugu State College of Education (Technical)                           | 367,290,000.00           | 367,290,000.00           | -                    | -                                     | 0.0%   | 367,290,000.00                   |
| 051702600200        | Enugu State University of Science and Technology (ESUT)                | 600,000,000.00           | 600,000,000.00           | -                    | 103,577,222.90                        | 17.3%  | 496,422,777.10                   |
| 051702700200        | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)    | 3,869,000,000.00         | 2,169,000,000.00         | -                    | -                                     | 0.0%   | 2,169,000,000.00                 |
| 051703100100        | Institute of Management and Technology (IMT)                           | 271,000,000.00           | 271,000,000.00           | -                    | -                                     | 0.0%   | 271,000,000.00                   |
| 051705100100        | Post-Primary Schools Management Board (PPSMB)                          | 663,000,000.00           | 463,000,000.00           | -                    | -                                     | 0.0%   | 463,000,000.00                   |
| 051705400100        | Enugu State Science Technical and Vocational Sch. Mgt. Board           | 364,100,000.00           | 364,100,000.00           | -                    | -                                     | 0.0%   | 364,100,000.00                   |
| 051705600100        | Enugu State Scholarship and Education Loans Board                      | 8,000,000.00             | 8,000,000.00             | -                    | -                                     | 0.0%   | 8,000,000.00                     |
| <b>052100000000</b> | <b>Ministry of Health</b>  | <b>4,370,750,000.00</b>  | <b>2,820,750,000.00</b>  | <b>9,884,000.00</b>  | <b>65,485,781.54</b>                  | <b>2.3%</b>  | <b>2,755,264,218.46</b>          |
| 052100100100        | Ministry of Health   | 1,370,000,000.00         | 645,000,000.00           | -                    | 27,073,131.54                         | 4.2%   | 617,926,868.46                   |
| 052100300100        | Enugu State Primary Health Care Development Agency                     | 1,052,650,000.00         | 1,002,650,000.00         | 9,884,000.00         | 21,119,650.00                         | 2.1%   | 981,530,350.00                   |
| 052100200100        | Enugu State Agency for Universal Health Coverage                       | 449,600,000.00           | 349,600,000.00           | -                    | -                                     | 0.0%   | 349,600,000.00                   |
| 052102600100        | ESUT Teaching Hospital ParkLane, Enugu                                 | 323,000,000.00           | 273,000,000.00           | -                    | -                                     | 0.0%   | 273,000,000.00                   |
| 052110200100        | Enugu State Hospitals Management Board (SHB)                           | 860,000,000.00           | 330,000,000.00           | -                    | -                                     | 0.0%   | 330,000,000.00                   |
| 052110300100        | Enugu State College of Health Technology, Oji River                    | 204,000,000.00           | 109,000,000.00           | -                    | 7,293,000.00                          | 6.7%   | 101,707,000.00                   |
| 052110300200        | Enugu State College of Public Health Nursing/Health Technology, Nsukka | 111,500,000.00           | 111,500,000.00           | -                    | 10,000,000.00                         | 9.0%   | 101,500,000.00                   |
| <b>053500000000</b> | <b>Ministry of Environment and Mineral Resources</b>                   | <b>2,815,997,600.00</b>  | <b>2,815,997,600.00</b>  | <b>11,367,797.00</b> | <b>11,367,797.00</b>                  | <b>0.4%</b>  | <b>2,804,629,803.00</b>          |
| 053500100100        | Ministry of Environment and Mineral Resources                          | 850,000,000.00           | 750,000,000.00           | -                    | -                                     | 0.0%   | 750,000,000.00                   |
| 053505300100        | Enugu State Waste Management Authority (ESWAMA)                        | 1,907,400,000.00         | 2,007,400,000.00         | 11,367,797.00        | 11,367,797.00                         | 0.6%   | 1,996,032,203.00                 |
| 053505300200        | Forestry Commission  | 58,597,600.00            | 58,597,600.00            | -                    | -                                     | 0.0%   | 58,597,600.00                    |
| <b>055100000000</b> | <b>Ministry of Local Government</b>                                    | <b>5,900,000.00</b>      | <b>5,900,000.00</b>      | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>  | <b>5,900,000.00</b>              |
| 055100100100        | Ministry of Local Government   | 5,900,000.00             | 5,900,000.00             | -                    | -                                     | 0.0%   | 5,900,000.00                     |
| <b>056200000000</b> | <b>Ministry of Chieftaincy Matters</b>                                 | <b>185,700,000.00</b>    | <b>127,700,000.00</b>    | <b>-</b>             | <b>95,200,000.00</b>                  | <b>74.5%</b>   | <b>32,500,000.00</b>             |
| 056200100100        | Ministry of Chieftaincy Matters  | 185,700,000.00           | 127,700,000.00           | -                    | 95,200,000.00                         | 74.5%  | 32,500,000.00                    |

**Table 8: Other Expenditure by Administrative Classification****Enugu State Government Budget Performance Report 2023 Q3 - Other Expenditure by Administrative Classification**

| Code         | Administrative Unit                                     | 2023 Original Budget           | 2023 Revised Budget            | 2023 Q3 Performance            | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------|---|--------------------------------|--------------------------------|--------------------------------|---------------------------------------|--|----------------------------------|
|              | <b><u>Total Other Expenditure</u></b>                   | <b><u>5,598,400,000.00</u></b> | <b><u>5,998,400,000.00</u></b> | <b><u>1,366,149,789.68</u></b> | <b><u>5,320,116,045.28</u></b>        | <b><u>88.7%</u></b>                                    | <b><u>678,283,954.72</u></b>     |
| 020000000000 | <b>Economic Sector</b>                                  | <b>5,270,000,000.00</b>        | <b>5,670,000,000.00</b>        | <b>1,053,599,858.62</b>        | <b>5,007,566,114.22</b>               | <b>88.3%</b>   | <b>662,433,885.78</b>            |
| 022000000000 | <b>Ministry of Finance and Economic Development</b>     | <b>5,270,000,000.00</b>        | <b>5,670,000,000.00</b>        | <b>1,053,599,858.62</b>        | <b>5,007,566,114.22</b>               | <b>88.3%</b>   | <b>662,433,885.78</b>            |
| 022000700100 | Office of the State Accountant- General                 | 5,270,000,000.00               | 5,670,000,000.00               | 1,053,599,858.62               | 5,007,566,114.22                      | 88.3%  | 662,433,885.78                   |
| 050000000000 | <b>Social Sector</b>                                    | <b>328,400,000.00</b>          | <b>328,400,000.00</b>          | <b>312,549,931.06</b>          | <b>312,549,931.06</b>                 | <b>95.2%</b>   | <b>15,850,068.94</b>             |
| 051700000000 | <b>Ministry of Education</b>                            | <b>328,400,000.00</b>          | <b>328,400,000.00</b>          | <b>312,549,931.06</b>          | <b>312,549,931.06</b>                 | <b>95.2%</b>   | <b>15,850,068.94</b>             |
| 051701800100 | Enugu State Polytechnic Iwollo                          | 53,800,000.00                  | 53,800,000.00                  | 104,630,750.11                 | 104,630,750.11                        | 194.5%   | - 50,830,750.11                  |
| 051701900100 | Enugu State College of Education (Technical)            | 41,600,000.00                  | 41,600,000.00                  | 260,000.00                     | 260,000.00                            | 0.6%   | 41,340,000.00                    |
| 051702600200 | Enugu State University of Science and Technology (ESUT) | 20,500,000.00                  | 20,500,000.00                  | 12,272,552.20                  | 12,272,552.20                         | 59.9%  | 8,227,447.80                     |
| 051703100100 | Institute of Management and Techonology (IMT)           | 212,500,000.00                 | 212,500,000.00                 | 195,386,628.75                 | 195,386,628.75                        | 91.9%  | 17,113,371.25                    |

## 2.E Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

**Enugu State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification**

| Code          | Economic                                   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|               | <b>Total Expenditure</b>                   | <b>166,602,416,770.00</b> | <b>224,697,899,063.00</b> | <b>25,495,513,365.68</b> | <b>66,496,872,689.45</b>              | <b>29.6%</b>   | <b>158,201,026,373.55</b>        |
| <b>2</b>      | <b>EXPENDITURES</b>                        | <b>166,602,416,770.00</b> | <b>224,697,899,063.00</b> | <b>25,495,513,365.68</b> | <b>66,496,872,689.45</b>              | <b>29.6%</b>   | <b>158,201,026,373.55</b>        |
| <b>21</b>     | <b>PERSONNEL COST</b>                      | <b>42,937,329,720.00</b>  | <b>42,937,329,720.00</b>  | <b>12,448,001,774.36</b> | <b>29,505,956,322.54</b>              | <b>68.7%</b>   | <b>13,431,373,397.46</b>         |
| <b>2101</b>   | <b>SALARY</b>                              | <b>24,823,115,772.00</b>  | <b>24,823,115,772.00</b>  | <b>5,772,607,227.11</b>  | <b>15,148,381,022.56</b>              | <b>61.0%</b>   | <b>9,674,734,749.44</b>          |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                  | <b>24,823,115,772.00</b>  | <b>24,823,115,772.00</b>  | <b>5,772,607,227.11</b>  | <b>15,148,381,022.56</b>              | <b>61.0%</b>   | <b>9,674,734,749.44</b>          |
| 21010101      | SALARY                                     | 23,286,070,402.00         | 23,286,070,402.00         | 5,677,356,553.56         | 14,397,758,910.90                     | 61.8%  | 8,888,311,491.10                 |
| 21010102      | OVER TIME PAYMENTS                         | 319,096,540.00            | 319,096,540.00            | 12,277,411.73            | 22,142,069.61                         | 6.9%   | 296,954,470.39                   |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 1,217,948,830.00          | 1,217,948,830.00          | 82,973,261.82            | 728,480,042.05                        | 59.8%  | 489,468,787.95                   |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  | <b>10,390,513,948.00</b>  | <b>10,390,513,948.00</b>  | <b>2,306,744,154.98</b>  | <b>6,439,398,266.96</b>               | <b>62.0%</b>   | <b>3,951,115,681.04</b>          |
| <b>210201</b> | <b>ALLOWANCES</b>                          | <b>10,355,229,758.00</b>  | <b>10,355,229,758.00</b>  | <b>2,306,744,154.98</b>  | <b>6,427,565,405.41</b>               | <b>62.1%</b>   | <b>3,927,664,352.59</b>          |
| 21020101      | Housing/Rent Allowance                     | 2,863,413,942.00          | 2,863,413,942.00          | 748,890,572.46           | 1,949,344,408.22                      | 68.1%  | 914,069,533.78                   |
| 21020102      | Transport Allowance                        | 217,682,958.00            | 217,682,958.00            | 79,544,289.49            | 169,906,933.27                        | 78.1%  | 47,776,024.73                    |
| 21020103      | Meal Subsidy                               | 304,893,532.00            | 304,893,532.00            | 40,429,203.58            | 121,975,512.31                        | 40.0%  | 182,918,019.69                   |
| 21020104      | Utility Allowance                          | 254,411,526.00            | 254,411,526.00            | 31,259,756.40            | 96,967,596.31                         | 38.1%  | 157,443,929.69                   |
| 21020105      | Entertainment Allowance                    | 214,139,690.00            | 214,139,690.00            | 4,126,745.81             | 17,491,233.75                         | 8.2%   | 196,648,456.25                   |
| 21020106      | Leave allowances                           | 18,419,356.00             | 18,419,356.00             | 2,157,694.15             | 9,787,222.20                          | 53.1%  | 8,632,133.80                     |
| 21020107      | Domestic Staff Allowance                   | 2,500,087,584.00          | 2,500,087,584.00          | 526,037,644.88           | 1,520,523,355.64                      | 60.8%  | 979,564,228.36                   |
| 21020108      | Shift Duty Allowance                       | 229,422,340.00            | 229,422,340.00            | 55,966,127.50            | 166,767,576.75                        | 72.7%  | 62,654,763.25                    |
| 21020109      | Call Duties Allowances                     | 951,515,500.00            | 951,515,500.00            | 239,285,639.40           | 692,051,944.18                        | 72.7%  | 259,463,555.82                   |
| 21020110      | Clinical Duty Allowance                    | 1,251,910.00              | 1,251,910.00              | 48,165.00                | 522,969.42                            | 41.8%  | 728,940.58                       |
| 21020111      | Hazard Allowance                           | 422,930,530.00            | 422,930,530.00            | 119,714,306.10           | 325,442,034.08                        | 76.9%  | 97,488,495.92                    |
| 21020112      | Rural Posting Allowance                    | 23,290,830.00             | 23,290,830.00             | 4,808,442.42             | 16,229,212.13                         | 69.7%  | 7,061,617.87                     |
| 21020113      | Teaching Allowance                         | 96,761,300.00             | 96,761,300.00             | 10,850,883.03            | 94,708,917.20                         | 97.9%  | 2,052,382.80                     |
| 21020114      | Admin Allowance                            | 2,767,230.00              | 2,767,230.00              | 552,996.60               | 1,648,832.20                          | 59.6%  | 1,118,397.80                     |
| 21020115      | Arrears Allowances                         | 561,603,790.00            | 561,603,790.00            | 115,200,291.25           | 263,885,164.52                        | 47.0%  | 297,718,625.48                   |
| 21020116      | Secretarial Allowance                      | 630.00                    | 630.00                    | 120.00                   | 300.00                                | 47.6%  | 330.00                           |
| 21020119      | Wardrobe Allowance                         | 16,297,890.00             | 16,297,890.00             | 4,239,070.54             | 16,188,640.00                         | 99.3%  | 109,250.00                       |
| 21020120      | Hardship Allowance                         | 2,379,530.00              | 2,379,530.00              | 557,554.00               | 624,682.00                            | 26.3%  | 1,754,848.00                     |
| 21020121      | Responsibility Allowance                   | 105,008,380.00            | 105,008,380.00            | 15,860,852.95            | 82,590,151.43                         | 78.7%  | 22,418,228.57                    |
| 21020122      | Furniture Allowance                        | 5,896,180.00              | 5,896,180.00              | 878,773.60               | 1,377,921.52                          | 23.4%  | 4,518,258.48                     |
| 21020123      | Newspaper Allowance                        | 658,290.00                | 658,290.00                | 142,724.45               | 479,088.97                            | 72.8%  | 179,201.03                       |
| 21020124      | Veh. Maintenance Allowance                 | 5,354,780.00              | 5,354,780.00              | 1,403,853.66             | 4,106,355.67                          | 76.7%  | 1,248,424.33                     |
| 21020125      | Inducement Allowance                       | 16,408,900.00             | 16,408,900.00             | 3,826,674.08             | 12,044,023.86                         | 73.4%  | 4,364,876.14                     |
| 21020126      | Other Allowances                           | 1,540,633,160.00          | 1,540,633,160.00          | 300,961,773.63           | 862,901,329.78                        | 56.0%  | 677,731,830.22                   |
| <b>210202</b> | <b>SOCIAL CONTRIBUTIONS</b>                | <b>35,284,190.00</b>      | <b>35,284,190.00</b>      | <b>-</b>                 | <b>11,832,861.55</b>                  | <b>33.5%</b>   | <b>23,451,328.45</b>             |
| 21020202      | CONTRIBUTORY PENSION                       | 35,187,170.00             | 35,187,170.00             | -                        | 11,832,861.55                         | 33.6%  | 23,354,308.45                    |
| 21020205      | HOUSING FUND CONTRIBUTION                  | 97,020.00                 | 97,020.00                 | -                        | -                                     | 0.0%   | 97,020.00                        |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                     | <b>7,723,700,000.00</b>   | <b>7,723,700,000.00</b>   | <b>4,368,650,392.27</b>  | <b>7,918,177,033.02</b>               | <b>102.5%</b>  | <b>- 194,477,033.02</b>          |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                     | <b>7,723,700,000.00</b>   | <b>7,723,700,000.00</b>   | <b>4,368,650,392.27</b>  | <b>7,918,177,033.02</b>               | <b>102.5%</b>  | <b>- 194,477,033.02</b>          |
| 21030101      | GRATUITY                                   | 652,000,000.00            | 652,000,000.00            | 8,487,818.65             | 58,830,319.01                         | 9.0%   | 593,169,680.99                   |
| 21030102      | PENSION                                    | 6,969,000,000.00          | 6,969,000,000.00          | 4,360,162,573.62         | 7,859,346,714.01                      | 112.8%   | - 890,346,714.01                 |
| 21030103      | DEATH BENEFITS                             | 102,700,000.00            | 102,700,000.00            | -                        | -                                     | 0.0%   | 102,700,000.00                   |

## Enugu State Government

| Code          | Economic  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                            | <b>38,966,469,650.00</b> | <b>46,045,469,650.00</b> | <b>6,089,302,451.18</b> | <b>19,001,642,806.12</b>              | <b>41.3%</b>   | <b>27,043,826,843.88</b>         |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    | <b>33,368,069,650.00</b> | <b>40,047,069,650.00</b> | <b>4,723,152,661.50</b> | <b>13,681,526,760.84</b>              | <b>34.2%</b>   | <b>26,365,542,889.16</b>         |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>4,087,247,100.00</b>  | <b>4,835,747,100.00</b>  | <b>381,657,100.46</b>   | <b>1,148,783,152.85</b>               | <b>23.8%</b>   | <b>3,686,963,947.15</b>          |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 557,747,100.00           | 756,747,100.00           | 89,062,957.00           | 116,834,057.00                        | 15.4%  | 639,913,043.00                   |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 1,674,600,000.00         | 1,859,100,000.00         | 277,805,541.32          | 459,746,781.30                        | 24.7%  | 1,399,353,218.70                 |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 625,700,000.00           | 695,700,000.00           | 2,300,000.00            | 428,769,892.00                        | 61.6%  | 266,930,108.00                   |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                | 771,550,000.00           | 946,550,000.00           | 6,553,641.13            | 18,202,641.13                         | 1.9%   | 928,347,358.87                   |
| 22020105      | Hotel Accommodation                                     | 457,650,000.00           | 577,650,000.00           | 5,934,961.01            | 125,229,781.42                        | 21.7%  | 452,420,218.58                   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                              | <b>1,426,000,500.00</b>  | <b>1,644,000,500.00</b>  | <b>146,892,250.86</b>   | <b>442,863,777.86</b>                 | <b>26.9%</b>   | <b>1,201,136,722.14</b>          |
| 22020201      | ELECTRICITY CHARGES                                     | 966,140,500.00           | 981,140,500.00           | 60,847,222.25           | 287,630,899.75                        | 29.3%  | 693,509,600.25                   |
| 22020202      | TELEPHONE CHARGES                                       | 144,910,000.00           | 144,910,000.00           | 7,647,900.00            | 13,679,700.00                         | 9.4%   | 131,230,300.00                   |
| 22020203      | INTERNET ACCESS CHARGES                                 | 169,820,000.00           | 184,820,000.00           | 44,614,933.36           | 57,047,783.36                         | 30.9%  | 127,772,216.64                   |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES                   | 19,120,000.00            | 29,120,000.00            | 223,900.00              | 784,630.00                            | 2.7%   | 28,335,370.00                    |
| 22020205      | WATER RATES   | 66,310,000.00            | 226,310,000.00           | 23,421,495.25           | 36,971,364.75                         | 16.3%  | 189,338,635.25                   |
| 22020206      | SEWERAGE CHARGES  | 32,700,000.00            | 40,700,000.00            | 136,800.00              | 10,849,400.00                         | 26.7%  | 29,850,600.00                    |
| 22020207      | LEASED COMMUNICATION LINES(S)                           | 2,000,000.00             | 2,000,000.00             | -                       | 900,000.00                            | 45.0%  | 1,100,000.00                     |
| 22020208      | SOFTWARE CHARGES/ LICENSE RENEWAL                       | 25,000,000.00            | 35,000,000.00            | 10,000,000.00           | 35,000,000.00                         | 100.0%   | -                                |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,744,606,400.00</b>  | <b>3,004,606,400.00</b>  | <b>444,356,360.16</b>   | <b>1,030,847,413.24</b>               | <b>34.3%</b>   | <b>1,973,758,986.76</b>          |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES              | 1,217,841,100.00         | 1,384,841,100.00         | 275,594,328.39          | 592,143,114.54                        | 42.8%  | 792,697,985.46                   |
| 22020302      | BOOKS   | 79,110,000.00            | 79,110,000.00            | 600,100.00              | 3,195,000.00                          | 4.0%   | 75,915,000.00                    |
| 22020303      | NEWSPAPERS  | 41,145,000.00            | 41,145,000.00            | 3,042,225.02            | 4,505,732.52                          | 11.0%  | 36,639,267.48                    |
| 22020304      | MAGAZINES & PERIODICALS                                 | 28,630,300.00            | 28,630,300.00            | 1,749,089.50            | 4,077,589.50                          | 14.2%  | 24,552,710.50                    |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                      | 327,700,000.00           | 367,700,000.00           | 38,559,409.25           | 77,620,809.25                         | 21.1%  | 290,079,190.75                   |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                          | 169,320,000.00           | 202,320,000.00           | 26,118,500.00           | 26,373,500.00                         | 13.0%  | 175,946,500.00                   |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                       | 223,750,000.00           | 223,750,000.00           | 84,174,708.00           | 167,119,501.20                        | 74.7%  | 56,630,498.80                    |
| 22020308      | FIELD & CAMPING MATERIALS SUPPLIES                      | 37,100,000.00            | 37,100,000.00            | -                       | 40,000.00                             | 0.1%   | 37,060,000.00                    |
| 22020309      | UNIFORMS & OTHER CLOTHING                               | 66,120,000.00            | 86,120,000.00            | 9,649,000.00            | 20,068,000.00                         | 23.3%  | 66,052,000.00                    |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                   | 38,390,000.00            | 38,390,000.00            | 840,000.00              | 920,000.23                            | 2.4%   | 37,469,999.77                    |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES                | 515,500,000.00           | 515,500,000.00           | 4,029,000.00            | 134,784,166.00                        | 26.1%  | 380,715,834.00                   |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,892,494,900.00</b>  | <b>2,217,494,900.00</b>  | <b>199,696,408.70</b>   | <b>809,719,404.68</b>                 | <b>36.5%</b>   | <b>1,407,775,495.32</b>          |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT      | 693,700,000.00           | 904,700,000.00           | 41,980,725.00           | 240,380,249.90                        | 26.6%  | 664,319,750.10                   |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                         | 56,150,900.00            | 81,150,900.00            | 7,497,687.68            | 13,353,187.68                         | 16.5%  | 67,797,712.32                    |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 182,490,000.00           | 212,490,000.00           | 50,946,287.19           | 77,858,791.66                         | 36.6%  | 134,631,208.34                   |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 178,470,000.00           | 180,470,000.00           | 38,606,435.06           | 92,755,791.99                         | 51.4%  | 87,714,208.01                    |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                        | 160,844,000.00           | 186,844,000.00           | 15,696,780.00           | 57,333,165.00                         | 30.7%  | 129,510,835.00                   |
| 22020406      | OTHER MAINTENANCE SERVICES                              | 497,740,000.00           | 528,740,000.00           | 44,909,993.77           | 326,074,718.45                        | 61.7%  | 202,665,281.55                   |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS                         | 112,000,000.00           | 112,000,000.00           | -                       | -                                     | 0.0%   | 112,000,000.00                   |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                 | 1,100,000.00             | 1,100,000.00             | 58,500.00               | 268,500.00                            | 24.4%  | 831,500.00                       |
| 22020413      | MINOR ROAD MAINTENANCE                                  | 10,000,000.00            | 10,000,000.00            | -                       | 1,695,000.00                          | 17.0%  | 8,305,000.00                     |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                               | <b>914,880,000.00</b>    | <b>1,007,880,000.00</b>  | <b>1,725,417,702.38</b> | <b>1,853,672,026.38</b>               | <b>183.9%</b>  | <b>- 845,792,026.38</b>          |
| 22020501      | LOCAL TRAINING  | 890,880,000.00           | 983,880,000.00           | 1,725,417,702.38        | 1,853,672,026.38                      | 188.4%   | - 869,792,026.38                 |
| 22020502      | INTERNATIONAL TRAINING                                  | 24,000,000.00            | 24,000,000.00            | -                       | -                                     | 0.0%   | 24,000,000.00                    |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>9,667,050,000.00</b>  | <b>11,257,550,000.00</b> | <b>30,918,010.75</b>    | <b>2,695,224,487.83</b>               | <b>23.9%</b>   | <b>8,562,325,512.17</b>          |
| 22020601      | SECURITY SERVICES                                       | 1,215,150,000.00         | 2,545,650,000.00         | 17,694,499.30           | 1,035,052,454.00                      | 40.7%  | 1,510,597,546.00                 |
| 22020602      | OFFICE RENT   | 44,700,000.00            | 44,700,000.00            | -                       | 6,154,300.00                          | 13.8%  | 38,545,700.00                    |
| 22020603      | RESIDENTIAL RENT  | 120,500,000.00           | 120,500,000.00           | 1,151,870.00            | 1,151,870.00                          | 1.0%   | 119,348,130.00                   |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                    | 7,203,750,000.00         | 7,203,750,000.00         | 1,150,000.00            | 1,566,193,500.00                      | 21.7%  | 5,637,556,500.00                 |
| 22020605      | CLEANING & FUMIGATION SERVICES                          | 1,082,950,000.00         | 1,342,950,000.00         | 10,921,641.45           | 86,672,363.83                         | 6.5%   | 1,256,277,636.17                 |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>1,892,150,000.00</b>  | <b>3,169,150,000.00</b>  | <b>360,730,078.63</b>   | <b>1,378,513,505.92</b>               | <b>43.5%</b>   | <b>1,790,636,494.08</b>          |
| 22020701      | FINANCIAL CONSULTING                                    | 854,610,000.00           | 1,854,610,000.00         | 54,222,466.67           | 814,606,930.14                        | 43.9%  | 1,040,003,069.86                 |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                       | 268,420,000.00           | 295,420,000.00           | 109,709,594.22          | 134,833,658.87                        | 45.6%  | 160,586,341.13                   |
| 22020703      | LEGAL SERVICES  | 405,720,000.00           | 655,720,000.00           | 50,711,317.74           | 154,780,216.91                        | 23.6%  | 500,939,783.09                   |
| 22020704      | ENGINEERING SERVICES                                    | 138,700,000.00           | 138,700,000.00           | -                       | 123,000,000.00                        | 88.7%  | 15,700,000.00                    |
| 22020705      | ARCHITECTURAL SERVICES                                  | 6,700,000.00             | 6,700,000.00             | 11,700.00               | 5,031,700.00                          | 75.1%  | 1,668,300.00                     |
| 22020706      | SURVEYING SERVICES                                      | 132,500,000.00           | 132,500,000.00           | 68,000,000.00           | 68,000,000.00                         | 51.3%  | 64,500,000.00                    |
| 22020707      | AGRICULTURAL CONSULTING                                 | 80,000,000.00            | 80,000,000.00            | 78,075,000.00           | 78,075,000.00                         | 97.6%  | 1,925,000.00                     |
| 22020708      | MEDICAL CONSULTING                                      | 5,500,000.00             | 5,500,000.00             | -                       | 186,000.00                            | 3.4%   | 5,314,000.00                     |

| Code          | Economic  | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|---------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>              | <b>1,781,780,000.00</b>  | <b>3,193,780,000.00</b>   | <b>150,480,105.05</b>   | <b>1,315,604,201.33</b>               | <b>41.2%</b>   | <b>1,878,175,798.67</b>          |
| 22020801      | MOTOR VEHICLE FUEL COST                             | 817,600,000.00           | 2,117,600,000.00          | 119,900,292.60          | 680,269,170.17                        | 32.1%  | 1,437,330,829.83                 |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                 | 703,610,000.00           | 773,610,000.00            | 800,000.00              | 464,801,281.15                        | 60.1%  | 308,808,718.85                   |
| 22020803      | PLANT / GENERATOR FUEL COST                         | 213,870,000.00           | 245,870,000.00            | 29,399,812.45           | 161,633,750.01                        | 65.7%  | 84,236,249.99                    |
| 22020806      | COOKING GAS/FUEL COST                               | 46,700,000.00            | 56,700,000.00             | 380,000.00              | 8,900,000.00                          | 15.7%  | 47,800,000.00                    |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                  | <b>458,230,000.00</b>    | <b>458,230,000.00</b>     | <b>129,013,417.32</b>   | <b>149,346,854.62</b>                 | <b>32.6%</b>   | <b>308,883,145.38</b>            |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                  | 222,230,000.00           | 222,230,000.00            | 88,921,797.04           | 98,398,155.29                         | 44.3%  | 123,831,844.71                   |
| 22020902      | INSURANCE PREMIUM                                   | 228,900,000.00           | 228,900,000.00            | 37,964,220.28           | 48,006,920.28                         | 21.0%  | 180,893,079.72                   |
| 22020904      | OTHER CRF BANK CHARGES                              | 7,100,000.00             | 7,100,000.00              | 2,127,400.00            | 2,941,779.05                          | 41.4%  | 4,158,220.95                     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>               | <b>8,503,630,750.00</b>  | <b>9,258,630,750.00</b>   | <b>1,153,991,227.19</b> | <b>2,856,951,936.13</b>               | <b>30.9%</b>   | <b>6,401,678,813.87</b>          |
| 22021001      | REFRESHMENT & MEALS                                 | 556,500,000.00           | 601,500,000.00            | 89,436,556.34           | 224,399,795.38                        | 37.3%  | 377,100,204.62                   |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                      | 1,982,030,000.00         | 1,982,030,000.00          | 276,642,083.55          | 1,002,494,844.55                      | 50.6%  | 979,535,155.45                   |
| 22021003      | PUBLICITY & ADVERTISEMENTS                          | 764,365,250.00           | 948,365,250.00            | 173,805,907.75          | 367,966,701.95                        | 38.8%  | 580,398,548.05                   |
| 22021004      | MEDICAL EXPENSES-LOCAL                              | 217,930,500.00           | 217,930,500.00            | 18,055,236.90           | 32,924,506.83                         | 15.1%  | 185,005,993.17                   |
| 22021006      | POSTAGES & COURIER SERVICES                         | 27,770,000.00            | 27,770,000.00             | 10,307,056.65           | 11,655,956.65                         | 42.0%  | 16,114,043.35                    |
| 22021007      | WELFARE PACKAGES                                    | 687,710,000.00           | 717,710,000.00            | 139,167,271.37          | 215,574,156.02                        | 30.0%  | 502,135,843.98                   |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                 | 166,100,000.00           | 166,100,000.00            | 750,000.00              | 7,750,000.00                          | 4.7%   | 158,350,000.00                   |
| 22021009      | SPORTING ACTIVITIES                                 | 241,300,000.00           | 241,300,000.00            | 14,340,000.00           | 45,426,200.00                         | 18.8%  | 195,873,800.00                   |
| 22021010      | DIRECT TEACHING & LABORATORY COST                   | 141,050,000.00           | 141,050,000.00            | 67,882,559.41           | 80,073,608.41                         | 56.8%  | 60,976,391.59                    |
| 22021011      | Recruitment and Appointment (Service wide)          | 50,200,000.00            | 50,200,000.00             | -                       | -                                     | 0.0%   | 50,200,000.00                    |
| 22021012      | DISCIPLINE AND APPOINTMENT (SERVICE WIDE)           | 4,000,000.00             | 4,000,000.00              | -                       | -                                     | 0.0%   | 4,000,000.00                     |
| 22021013      | PROMOTION (SERVICE WIDE)                            | 25,850,000.00            | 25,850,000.00             | -                       | 1,850,000.00                          | 7.2%   | 24,000,000.00                    |
| 22021014      | Annual Budget Defence Expenses & Administration     | 97,375,000.00            | 97,375,000.00             | 12,303,580.00           | 25,260,080.00                         | 25.9%  | 72,114,920.00                    |
| 22021016      | Servicom  | 14,800,000.00            | 14,800,000.00             | -                       | -                                     | 0.0%   | 14,800,000.00                    |
| 22021019      | MEDICAL EXPENSES-INTERNATIONAL                      | 51,500,000.00            | 51,500,000.00             | 25,000,000.00           | 25,000,000.00                         | 48.5%  | 26,500,000.00                    |
| 22021020      | FOREIGN SCHOLARSHIP SCHEME                          | 400,200,000.00           | 400,200,000.00            | 37,360,000.00           | 217,397,851.12                        | 54.3%  | 182,802,148.88                   |
| 22021021      | SPECIAL DAYS/CELEBRATIONS                           | 415,050,000.00           | 460,050,000.00            | 15,273,755.63           | 29,947,055.63                         | 6.5%   | 430,102,944.37                   |
| 22021022      | Donations   | 670,300,000.00           | 1,070,300,000.00          | 1,188,000.00            | 281,301,960.00                        | 26.3%  | 788,998,040.00                   |
| 22021026      | Common services (Committee/Commissions)             | 409,600,000.00           | 460,600,000.00            | 1,000,000.00            | 16,450,000.00                         | 3.6%   | 444,150,000.00                   |
| 22021027      | Cost of IGR Collection                              | 1,580,000,000.00         | 1,580,000,000.00          | 271,479,219.59          | 271,479,219.59                        | 17.2%  | 1,308,520,780.41                 |
| <b>2203</b>   | <b>LOANS AND ADVANCES</b>                           | <b>328,400,000.00</b>    | <b>328,400,000.00</b>     | <b>312,549,931.06</b>   | <b>312,549,931.06</b>                 | <b>95.2%</b>   | <b>15,850,068.94</b>             |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                   | <b>328,400,000.00</b>    | <b>328,400,000.00</b>     | <b>312,549,931.06</b>   | <b>312,549,931.06</b>                 | <b>95.2%</b>   | <b>15,850,068.94</b>             |
| 22030103      | REFURBISHING ADVANCES                               | 266,300,000.00           | 266,300,000.00            | 300,017,378.86          | 300,017,378.86                        | 112.7%   | - 33,717,378.86                  |
| 22030105      | SPETACLE ADVANCES                                   | 60,500,000.00            | 60,500,000.00             | 12,272,552.20           | 12,272,552.20                         | 20.3%  | 48,227,447.80                    |
| 22030107      | FURNISHING ADVANCES                                 | 1,600,000.00             | 1,600,000.00              | 260,000.00              | 260,000.00                            | 16.3%  | 1,340,000.00                     |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>             | <b>1,670,000,000.00</b>  | <b>1,670,000,000.00</b>   | <b>709,737,938.76</b>   | <b>709,737,938.76</b>                 | <b>42.5%</b>   | <b>960,262,061.24</b>            |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>               | <b>1,670,000,000.00</b>  | <b>1,670,000,000.00</b>   | <b>709,737,938.76</b>   | <b>709,737,938.76</b>                 | <b>42.5%</b>   | <b>960,262,061.24</b>            |
| 22040103      | GRANT TO LOCAL GOVERNMENTS -CURRENT                 | 60,000,000.00            | 60,000,000.00             | -                       | -                                     | 0.0%   | 60,000,000.00                    |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT      | 1,610,000,000.00         | 1,610,000,000.00          | 709,737,938.76          | 709,737,938.76                        | 44.1%  | 900,262,061.24                   |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                          | <b>3,600,000,000.00</b>  | <b>4,000,000,000.00</b>   | <b>343,861,919.86</b>   | <b>4,297,828,175.46</b>               | <b>107.4%</b>  | <b>- 297,828,175.46</b>          |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                 | <b>400,000,000.00</b>    | <b>800,000,000.00</b>     | <b>343,861,919.86</b>   | <b>509,818,837.55</b>                 | <b>63.7%</b>   | <b>290,181,162.45</b>            |
| 22060201      | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 400,000,000.00           | 800,000,000.00            | 343,861,919.86          | 509,818,837.55                        | 63.7%  | 290,181,162.45                   |
| <b>220603</b> | <b>FOREIGN PRINCIPAL</b>                            | <b>1,000,000,000.00</b>  | <b>1,000,000,000.00</b>   | <b>-</b>                | <b>1,588,009,337.91</b>               | <b>158.8%</b>  | <b>- 588,009,337.91</b>          |
| 22060301      | FOREIGN PRINCIPAL - SHORT TERM BORROWINGS           | 1,000,000,000.00         | 1,000,000,000.00          | -                       | 1,588,009,337.91                      | 158.8%   | - 588,009,337.91                 |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>                           | <b>2,200,000,000.00</b>  | <b>2,200,000,000.00</b>   | <b>-</b>                | <b>2,200,000,000.00</b>               | <b>100.0%</b>  | <b>-</b>                         |
| 22060401      | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS          | 2,200,000,000.00         | 2,200,000,000.00          | -                       | 2,200,000,000.00                      | 100.0%   | -                                |
| <b>23</b>     | <b>Capital Expenditure</b>                          | <b>84,698,617,400.00</b> | <b>135,715,099,693.00</b> | <b>6,958,209,140.14</b> | <b>17,989,273,560.79</b>              | <b>13.3%</b>   | <b>117,725,826,132.21</b>        |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                       | <b>27,473,602,800.00</b> | <b>30,656,102,800.00</b>  | <b>4,015,077,007.39</b> | <b>7,498,489,608.10</b>               | <b>24.5%</b>   | <b>23,157,613,191.90</b>         |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>           | <b>27,473,602,800.00</b> | <b>30,656,102,800.00</b>  | <b>4,015,077,007.39</b> | <b>7,498,489,608.10</b>               | <b>24.5%</b>   | <b>23,157,613,191.90</b>         |
| 23010101      | PURCHASE / ACQUISITION OF LAND                      | 100,000,000.00           | 10,000,000.00             | -                       | 17,500,000.00                         | 175.0%   | - 7,500,000.00                   |
| 23010104      | PURCHASE MOTOR CYCLES                               | 47,211,800.00            | 47,211,800.00             | -                       | -                                     | 0.0%   | 47,211,800.00                    |
| 23010105      | PURCHASE OF MOTOR VEHICLES                          | 5,644,925,000.00         | 7,814,925,000.00          | -                       | 3,065,369,500.00                      | 39.2%  | 4,749,555,500.00                 |

| Code          | Economic  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 23010106      | PURCHASE OF VANS  | 828,000,000.00           | 412,000,000.00           | -                       | -                                     | 0.0%   | 412,000,000.00                   |
| 23010107      | PURCHASE OF TRUCKS  | 1,250,000,000.00         | 1,376,000,000.00         | 105,800,000.00          | 105,800,000.00                        | 7.7%   | 1,270,200,000.00                 |
| 23010108      | PURCHASE OF BUSES   | 1,060,000,000.00         | 2,394,000,000.00         | -                       | -                                     | 0.0%   | 2,394,000,000.00                 |
| 23010111      | PURCHASE OF TRAINS  | 1,000,000.00             | 1,000,000.00             | -                       | -                                     | 0.0%   | 1,000,000.00                     |
| 23010112      | PURCHASE OF OFFICE FURNITURE AND FITTINGS                 | 3,812,822,800.00         | 2,229,822,800.00         | 78,190,000.00           | 242,059,536.71                        | 10.9%  | 1,987,763,263.29                 |
| 23010113      | PURCHASE OF COMPUTERS                                     | 441,014,000.00           | 313,014,000.00           | 6,118,500.00            | 8,228,500.00                          | 2.6%   | 304,785,500.00                   |
| 23010114      | PURCHASE OF COMPUTER PRINTERS                             | 31,390,400.00            | 21,390,400.00            | -                       | 1,800,000.00                          | 8.4%   | 19,590,400.00                    |
| 23010115      | PURCHASE OF PHOTOCOPYING MACHINES                         | 93,900,000.00            | 163,900,000.00           | 89,895,362.00           | 96,605,362.00                         | 58.9%  | 67,294,638.00                    |
| 23010117      | PURCHASE OF SHREDDING MACHINES                            | 500,000.00               | 500,000.00               | -                       | -                                     | 0.0%   | 500,000.00                       |
| 23010118      | PURCHASE OF SCANNERS                                      | 5,950,000.00             | 5,950,000.00             | -                       | -                                     | 0.0%   | 5,950,000.00                     |
| 23010119      | PURCHASE OF POWER GENERATING SET                          | 590,551,000.00           | 560,051,000.00           | 41,600,000.00           | 153,239,064.00                        | 27.4%  | 406,811,936.00                   |
| 23010120      | PURCHASE OF Canteen / Kitchen Equipment                   | 85,000,000.00            | 85,000,000.00            | 370,000.00              | 11,656,350.00                         | 13.7%  | 73,343,650.00                    |
| 23010121      | PURCHASE OF RESIDENTIAL FURNITURE                         | 200,000,000.00           | 100,000,000.00           | -                       | -                                     | 0.0%   | 100,000,000.00                   |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                    | 1,471,900,000.00         | 801,900,000.00           | -                       | -                                     | 0.0%   | 801,900,000.00                   |
| 23010123      | PURCHASE OF FIRE FIGHTING EQUIPMENT                       | 74,000,000.00            | 19,000,000.00            | 3,000,000.00            | 25,487,900.00                         | 134.1%   | - 6,487,900.00                   |
| 23010124      | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT             | 958,500,000.00           | 963,500,000.00           | -                       | 17,293,000.00                         | 1.8%   | 946,207,000.00                   |
| 23010125      | PURCHASE OF LIBRARY BOOKS & EQUIPMENT                     | 325,000,000.00           | 175,000,000.00           | -                       | -                                     | 0.0%   | 175,000,000.00                   |
| 23010126      | PURCHASE OF SPORTING / GAMING EQUIPMENT                   | 370,000,000.00           | 370,000,000.00           | 45,000,000.00           | 45,000,000.00                         | 12.2%  | 325,000,000.00                   |
| 23010127      | PURCHASE OF AGRICULTURAL EQUIPMENT                        | 1,862,000,000.00         | 1,562,000,000.00         | 274,500,000.00          | 274,500,000.00                        | 17.6%  | 1,287,500,000.00                 |
| 23010128      | PURCHASE OF SECURITY EQUIPMENT                            | 3,226,650,000.00         | 5,576,650,000.00         | 2,659,114,145.39        | 2,709,961,395.39                      | 48.6%  | 2,866,688,604.61                 |
| 23010129      | PURCHASE OF INDUSTRIAL EQUIPMENT                          | 4,835,492,800.00         | 5,575,492,800.00         | 711,489,000.00          | 723,989,000.00                        | 13.0%  | 4,851,503,800.00                 |
| 23010130      | PURCHASE OF RECREATIONAL FACILITIES                       | 12,500,000.00            | 12,500,000.00            | -                       | -                                     | 0.0%   | 12,500,000.00                    |
| 23010133      | PURCHASES OF SURVEYING EQUIPMENT                          | 145,295,000.00           | 65,295,000.00            | -                       | -                                     | 0.0%   | 65,295,000.00                    |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>42,232,262,000.00</b> | <b>56,807,262,000.00</b> | <b>987,003,892.50</b>   | <b>7,706,259,528.59</b>               | <b>13.6%</b>   | <b>49,101,002,471.41</b>         |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>42,232,262,000.00</b> | <b>56,807,262,000.00</b> | <b>987,003,892.50</b>   | <b>7,706,259,528.59</b>               | <b>13.6%</b>   | <b>49,101,002,471.41</b>         |
| 23020101      | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              | 6,711,498,000.00         | 4,061,498,000.00         | 519,788,892.50          | 1,680,688,180.25                      | 41.4%  | 2,380,809,819.75                 |
| 23020102      | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS         | 625,000,000.00           | 25,000,000.00            | -                       | -                                     | 0.0%   | 25,000,000.00                    |
| 23020103      | CONSTRUCTION / PROVISION OF ELECTRICITY                   | 1,612,250,000.00         | 967,250,000.00           | -                       | 263,984,446.00                        | 27.3%  | 703,265,554.00                   |
| 23020104      | CONSTRUCTION / PROVISION OF HOUSING                       | 272,000,000.00           | 72,000,000.00            | -                       | -                                     | 0.0%   | 72,000,000.00                    |
| 23020105      | CONSTRUCTION / PROVISION OF WATER FACILITIES              | 1,006,200,000.00         | 2,956,200,000.00         | -                       | -                                     | 0.0%   | 2,956,200,000.00                 |
| 23020106      | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES    | 2,009,000,000.00         | 509,000,000.00           | -                       | 27,073,131.54                         | 5.3%   | 481,926,868.46                   |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 1,174,000,000.00         | 3,974,000,000.00         | -                       | -                                     | 0.0%   | 3,974,000,000.00                 |
| 23020111      | CONSTRUCTION / PROVISION OF LIBRARIES                     | 200,000,000.00           | 120,000,000.00           | -                       | -                                     | 0.0%   | 120,000,000.00                   |
| 23020112      | CONSTRUCTION / PROVISION OF SPORTING FACILITIES           | 64,000,000.00            | 64,000,000.00            | -                       | -                                     | 0.0%   | 64,000,000.00                    |
| 23020113      | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES       | 150,000,000.00           | 300,000,000.00           | -                       | -                                     | 0.0%   | 300,000,000.00                   |
| 23020114      | CONSTRUCTION / PROVISION OF ROADS                         | 16,188,340,000.00        | 32,548,340,000.00        | 27,800,000.00           | 4,577,086,712.41                      | 14.1%  | 27,971,253,287.59                |
| 23020118      | CONSTRUCTION / PROVISION OF INFRASTRUCTURE                | 12,033,024,000.00        | 9,021,024,000.00         | 434,300,000.00          | 1,135,012,058.39                      | 12.6%  | 7,886,011,941.61                 |
| 23020119      | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES       | 58,000,000.00            | 2,058,000,000.00         | -                       | -                                     | 0.0%   | 2,058,000,000.00                 |
| 23020123      | CONSTRUCTION OF TRAFFIC / STREET LIGHTS                   | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| 23020125      | CONSTRUCTION OF POWER GENERATING PLANTS                   | 1,650,000.00             | 1,650,000.00             | 1,650,000.00            | 1,650,000.00                          | 100.0%   | -                                |
| 23020126      | CONSTRUCTION/PROVISION OF CEMETERIES                      | 3,500,000.00             | 3,500,000.00             | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| 23020127      | CONSTRUCTION OF ICT INFRASTRUCTURES                       | 118,800,000.00           | 120,800,000.00           | 3,465,000.00            | 20,765,000.00                         | 17.2%  | 100,035,000.00                   |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>8,826,174,000.00</b>  | <b>44,060,156,293.00</b> | <b>1,869,176,443.25</b> | <b>2,632,836,977.10</b>               | <b>6.0%</b>  | <b>41,427,319,315.90</b>         |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>8,826,174,000.00</b>  | <b>44,060,156,293.00</b> | <b>1,869,176,443.25</b> | <b>2,632,836,977.10</b>               | <b>6.0%</b>  | <b>41,427,319,315.90</b>         |
| 23030101      | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 65,000,000.00            | 35,000,000.00            | -                       | -                                     | 0.0%   | 35,000,000.00                    |
| 23030103      | REHABILITATION / REPAIRS - HOUSING                        | 172,000,000.00           | 182,000,000.00           | -                       | 70,000,000.00                         | 38.5%  | 112,000,000.00                   |
| 23030104      | REHABILITATION / REPAIRS - WATER FACILITIES               | 4,318,500,000.00         | 12,918,500,000.00        | 1,853,465,839.10        | 2,068,258,389.10                      | 16.0%  | 10,850,241,610.90                |
| 23030105      | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 389,500,000.00           | 139,500,000.00           | -                       | -                                     | 0.0%   | 139,500,000.00                   |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 2,866,000,000.00         | 2,066,000,000.00         | -                       | -                                     | 0.0%   | 2,066,000,000.00                 |
| 23030110      | REHABILITATION / REPAIRS - LIBRARIES                      | 10,000,000.00            | 10,000,000.00            | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 23030111      | REHABILITATION / REPAIRS - SPORTING FACILITIES            | 15,000,000.00            | 15,000,000.00            | -                       | -                                     | 0.0%   | 15,000,000.00                    |
| 23030112      | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES        | 25,000,000.00            | 25,000,000.00            | -                       | -                                     | 0.0%   | 25,000,000.00                    |
| 23030113      | REHABILITATION / REPAIRS - ROADS                          | -                        | 27,511,982,293.00        | -                       | -                                     | 0.0%   | 27,511,982,293.00                |
| 23030118      | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES        | 74,000,000.00            | 74,000,000.00            | -                       | -                                     | 0.0%   | 74,000,000.00                    |
| 23030121      | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | 849,254,000.00           | 1,041,254,000.00         | 15,710,604.15           | 482,978,588.00                        | 46.4%  | 558,275,412.00                   |
| 23030125      | REHABILITATION/REPAIRS- POWER GENERATING PLANTS           | 3,000,000.00             | 3,000,000.00             | -                       | -                                     | 0.0%   | 3,000,000.00                     |
| 23030127      | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES               | 38,920,000.00            | 38,920,000.00            | -                       | 11,600,000.00                         | 29.8%  | 27,320,000.00                    |

| Code          | Economic   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance  | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|-------------------------|-------------------------|----------------------|---------------------------------------|--|----------------------------------|
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>           | <b>241,597,600.00</b>   | <b>841,597,600.00</b>   | -                    | -                                     | <b>0.0%</b>  | <b>841,597,600.00</b>            |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b> | <b>241,597,600.00</b>   | <b>841,597,600.00</b>   | -                    | -                                     | <b>0.0%</b>  | <b>841,597,600.00</b>            |
| 23040101      | TREE PLANTING                                    | 58,597,600.00           | 58,597,600.00           | -                    | -                                     | 0.0%   | 58,597,600.00                    |
| 23040102      | EROSION & FLOOD CONTROL                          | 33,000,000.00           | 33,000,000.00           | -                    | -                                     | 0.0%   | 33,000,000.00                    |
| 23040104      | INDUSTRIAL POLLUTION PREVENTION & CONTROL        | 150,000,000.00          | 750,000,000.00          | -                    | -                                     | 0.0%   | 750,000,000.00                   |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                    | <b>5,924,981,000.00</b> | <b>3,349,981,000.00</b> | <b>86,951,797.00</b> | <b>151,687,447.00</b>                 | <b>4.5%</b>  | <b>3,198,293,553.00</b>          |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>        | <b>5,924,981,000.00</b> | <b>3,349,981,000.00</b> | <b>86,951,797.00</b> | <b>151,687,447.00</b>                 | <b>4.5%</b>  | <b>3,198,293,553.00</b>          |
| 23050101      | RESEARCH AND DEVELOPMENT                         | 3,648,485,000.00        | 1,978,485,000.00        | 7,484,000.00         | 60,984,000.00                         | 3.1%   | 1,917,501,000.00                 |
| 23050102      | COMPUTER SOFTWARE ACQUISITION                    | 1,790,896,000.00        | 1,015,896,000.00        | 79,467,797.00        | 79,467,797.00                         | 7.8%   | 936,428,203.00                   |
| 23050103      | MONITORING AND EVALUATION                        | 236,100,000.00          | 186,100,000.00          | -                    | -                                     | 0.0%   | 186,100,000.00                   |
| 23050104      | ANNIVERSARIES/CELEBRATIONS                       | 249,500,000.00          | 169,500,000.00          | -                    | 11,235,650.00                         | 6.6%   | 158,264,350.00                   |

## 2.F Expenditure by Function

**Table 10: Total Expenditure by Function**  
**Enugu State Government Budget Performance Report 2023 Q3 - Total Expenditure by Functional Classification**

| Code  | Function   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|       | <b>Total Expenditure</b>   | <b>166,602,416,770.00</b> | <b>224,697,899,063.00</b> | <b>25,495,513,365.68</b> | <b>66,496,872,689.45</b>              | <b>29.6%</b>   | <b>158,201,026,373.55</b>        |
| 701   | GENERAL PUBLIC SERVICES  | 36,376,325,130.00         | 43,205,325,130.00         | 5,099,883,064.80         | 18,045,618,958.28                     | 41.8%  | 25,159,706,171.72                |
| 7011  | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 27,165,332,680.00         | 30,704,332,680.00         | 2,044,769,304.38         | 9,350,474,691.08                      | 30.5%  | 21,353,857,988.92                |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS   | 19,762,996,170.00         | 23,138,996,170.00         | 711,211,887.21           | 6,912,548,307.73                      | 29.9%  | 16,226,447,862.27                |
| 70112 | FINANCIAL AND FISCAL AFFAIRS   | 7,402,336,510.00          | 7,565,336,510.00          | 1,333,557,417.17         | 2,437,926,383.35                      | 32.2%  | 5,127,410,126.65                 |
| 7013  | GENERAL SERVICES   | 5,255,579,520.00          | 7,945,579,520.00          | 2,676,294,400.72         | 4,300,679,680.74                      | 54.1%  | 3,644,899,839.26                 |
| 70131 | GENERAL PERSONNEL SERVICES   | 2,364,751,600.00          | 2,266,751,600.00          | 255,335,469.90           | 1,089,031,182.57                      | 48.0%  | 1,177,720,417.43                 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES  | 1,167,367,390.00          | 3,687,367,390.00          | 2,308,432,646.47         | 2,420,975,535.67                      | 65.7%  | 1,266,391,854.33                 |
| 70133 | OTHER GENERAL SERVICES   | 1,723,460,530.00          | 1,991,460,530.00          | 112,526,284.35           | 790,672,962.50                        | 39.7%  | 1,200,787,567.50                 |
| 7014  | BASIC RESEARCH   | 15,500,000.00             | 15,500,000.00             | -                        | -                                     | 0.0%   | 15,500,000.00                    |
| 70141 | BASIC RESEARCH   | 15,500,000.00             | 15,500,000.00             | -                        | -                                     | 0.0%   | 15,500,000.00                    |
| 7015  | R&D GENERAL PUBLIC SERVICES  | 37,918,670.00             | 37,918,670.00             | 6,810,134.72             | 20,255,676.74                         | 53.4%  | 17,662,993.26                    |
| 70151 | R&D GENERAL PUBLIC SERVICES  | 37,918,670.00             | 37,918,670.00             | 6,810,134.72             | 20,255,676.74                         | 53.4%  | 17,662,993.26                    |
| 7016  | GENERAL PUBLIC SERVICES N.E.C.   | 241,994,260.00            | 441,994,260.00            | 28,147,305.12            | 76,380,734.26                         | 17.3%  | 365,613,525.74                   |
| 70161 | GENERAL PUBLIC SERVICES N.E.C.   | 241,994,260.00            | 441,994,260.00            | 28,147,305.12            | 76,380,734.26                         | 17.3%  | 365,613,525.74                   |
| 7017  | PUBLIC DEBT TRANSACTIONS   | 3,600,000,000.00          | 4,000,000,000.00          | 343,861,919.86           | 4,297,828,175.46                      | 107.4%   | - 297,828,175.46                 |
| 70171 | PUBLIC DEBT TRANSACTIONS   | 3,600,000,000.00          | 4,000,000,000.00          | 343,861,919.86           | 4,297,828,175.46                      | 107.4%   | - 297,828,175.46                 |
| 7018  | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT          | 60,000,000.00             | 60,000,000.00             | -                        | -                                     | 0.0%   | 60,000,000.00                    |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT          | 60,000,000.00             | 60,000,000.00             | -                        | -                                     | 0.0%   | 60,000,000.00                    |
| 703   | PUBLIC ORDER AND SAFETY  | 8,465,632,520.00          | 8,558,632,520.00          | 3,361,814,234.58         | 4,629,446,232.96                      | 54.1%  | 3,929,186,287.04                 |
| 7031  | POLICE SERVICES  | 720,000,000.00            | 70,000,000.00             | -                        | 42,152,250.00                         | 60.2%  | 27,847,750.00                    |
| 70311 | POLICE SERVICES  | 720,000,000.00            | 70,000,000.00             | -                        | 42,152,250.00                         | 60.2%  | 27,847,750.00                    |
| 7032  | FIRE PROTECTION SERVICES   | 198,430,000.00            | 113,430,000.00            | 6,244,345.71             | 31,094,057.48                         | 27.4%  | 82,335,942.52                    |
| 70321 | FIRE PROTECTION SERVICES   | 198,430,000.00            | 113,430,000.00            | 6,244,345.71             | 31,094,057.48                         | 27.4%  | 82,335,942.52                    |
| 7033  | LAW COURTS   | 6,337,052,520.00          | 3,765,052,520.00          | 696,455,743.48           | 1,854,238,530.09                      | 49.2%  | 1,910,813,989.91                 |
| 70331 | LAW COURTS   | 6,337,052,520.00          | 3,765,052,520.00          | 696,455,743.48           | 1,854,238,530.09                      | 49.2%  | 1,910,813,989.91                 |
| 7035  | R & D PUBLIC ORDER AND SAFETY  | 7,500,000.00              | 7,500,000.00              | -                        | -                                     | 0.0%   | 7,500,000.00                     |
| 70351 | R&D PUBLIC ORDER AND SAFETY  | 7,500,000.00              | 7,500,000.00              | -                        | -                                     | 0.0%   | 7,500,000.00                     |
| 7036  | PUBLIC ORDER AND SAFETY N.E.C.   | 1,202,650,000.00          | 4,602,650,000.00          | 2,659,114,145.39         | 2,701,961,395.39                      | 58.7%  | 1,900,688,604.61                 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C.   | 1,202,650,000.00          | 4,602,650,000.00          | 2,659,114,145.39         | 2,701,961,395.39                      | 58.7%  | 1,900,688,604.61                 |
| 704   | ECONOMIC AFFAIRS   | 41,325,470,840.00         | 87,483,453,133.00         | 1,617,629,426.98         | 11,514,270,286.11                     | 13.2%  | 75,969,182,846.89                |
| 7041  | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS                                 | 2,172,849,530.00          | 3,669,849,530.00          | 46,718,362.69            | 126,105,812.02                        | 3.4%   | 3,543,743,717.98                 |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS  | 2,172,849,530.00          | 3,669,849,530.00          | 46,718,362.69            | 126,105,812.02                        | 3.4%   | 3,543,743,717.98                 |
| 7042  | AGRICULTURE, FORESTRY, FISHING, AND HUNTING                                      | 2,800,902,970.00          | 2,657,402,970.00          | 424,687,106.69           | 672,668,163.30                        | 25.3%  | 1,984,734,806.70                 |
| 70421 | AGRICULTURE  | 2,765,856,390.00          | 2,622,356,390.00          | 418,173,633.56           | 653,034,215.36                        | 24.9%  | 1,969,322,174.64                 |
| 70422 | FORESTRY   | 35,046,580.00             | 35,046,580.00             | 6,513,473.13             | 19,633,947.94                         | 56.0%  | 15,412,632.06                    |
| 7043  | FUEL AND ENERGY  | 2,345,554,870.00          | 1,695,054,870.00          | 41,600,000.00            | 312,800,386.18                        | 18.5%  | 1,382,254,483.82                 |
| 70434 | OTHER FUELS  | 100,000,000.00            | 90,000,000.00             | -                        | -                                     | 0.0%   | 90,000,000.00                    |
| 70435 | ELECTRICITY  | 1,277,003,870.00          | 1,067,003,870.00          | 16,000,000.00            | 281,402,636.18                        | 26.4%  | 785,601,233.82                   |
| 70436 | NON ELECTRIC ENERGY  | 968,551,000.00            | 538,051,000.00            | 25,600,000.00            | 31,397,750.00                         | 5.8%   | 506,653,250.00                   |
| 7044  | MINING, MANUFACTURING, AND CONSTRUCTION  | 6,757,705,170.00          | 5,512,705,170.00          | 543,543,650.67           | 1,170,394,627.52                      | 21.2%  | 4,342,310,542.48                 |
| 70443 | CONSTRUCTION   | 6,757,705,170.00          | 5,512,705,170.00          | 543,543,650.67           | 1,170,394,627.52                      | 21.2%  | 4,342,310,542.48                 |
| 7045  | TRANSPORT  | 24,672,727,020.00         | 71,677,709,313.00         | 86,594,791.80            | 8,229,424,113.07                      | 11.5%  | 63,448,285,199.93                |
| 70451 | ROAD TRANSPORT   | 24,672,727,020.00         | 71,677,709,313.00         | 86,594,791.80            | 8,229,424,113.07                      | 11.5%  | 63,448,285,199.93                |
| 7046  | COMMUNICATION  | 236,967,000.00            | 176,967,000.00            | 3,465,000.00             | 11,465,000.00                         | 6.5%   | 165,502,000.00                   |
| 70461 | COMMUNICATION  | 236,967,000.00            | 176,967,000.00            | 3,465,000.00             | 11,465,000.00                         | 6.5%   | 165,502,000.00                   |

| Code        | Function   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                            | <b>1,650,764,280.00</b>  | <b>1,600,764,280.00</b>  | <b>471,020,515.13</b>   | <b>986,454,184.02</b>                 | <b>61.6%</b>   | <b>614,310,095.98</b>            |
| 70472       | HOTELS AND RESTUARANTS                             | -                        | 100,000,000.00           | -                       | -                                     | 0.0%   | 100,000,000.00                   |
| 70473       | TOURISM  | 31,394,280.00            | 31,394,280.00            | 718,863.13              | 1,981,265.52                          | 6.3%   | 29,413,014.48                    |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS                  | 1,619,370,000.00         | 1,469,370,000.00         | 470,301,652.00          | 984,472,918.50                        | 67.0%  | 484,897,081.50                   |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                  | <b>688,000,000.00</b>    | <b>493,000,000.00</b>    | <b>-</b>                | <b>4,958,000.00</b>                   | <b>1.0%</b>  | <b>488,042,000.00</b>            |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING   | 488,000,000.00           | 488,000,000.00           | -                       | -                                     | 0.0%   | 488,000,000.00                   |
| 70484       | R & D MINING, MANUFACTURING AND CONSTRUCTION       | 200,000,000.00           | 5,000,000.00             | -                       | 4,958,000.00                          | 99.2%  | 42,000.00                        |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                    | <b>4,887,085,150.00</b>  | <b>4,938,085,150.00</b>  | <b>64,437,750.52</b>    | <b>267,561,027.37</b>                 | <b>5.4%</b>  | <b>4,670,524,122.63</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                            | <b>193,823,260.00</b>    | <b>233,823,260.00</b>    | <b>8,933,198.59</b>     | <b>32,961,041.40</b>                  | <b>14.1%</b>   | <b>200,862,218.60</b>            |
| 70511       | WASTE MANAGEMENT                                   | 193,823,260.00           | 233,823,260.00           | 8,933,198.59            | 32,961,041.40                         | 14.1%  | 200,862,218.60                   |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>                      | <b>10,000,000.00</b>     | <b>-</b>                 | <b>-</b>                | <b>-</b>                              | <b>-</b>   | <b>-</b>                         |
| 70521       | WASTE WATER MANAGEMENT                             | 10,000,000.00            | -                        | -                       | -                                     | -  | -                                |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>    | <b>522,000,000.00</b>    | <b>522,000,000.00</b>    | <b>-</b>                | <b>78,006,948.44</b>                  | <b>14.9%</b>   | <b>443,993,051.56</b>            |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE           | 522,000,000.00           | 522,000,000.00           | -                       | 78,006,948.44                         | 14.9%  | 443,993,051.56                   |
| <b>7055</b> | <b>R&amp;D ENVIRONMENTAL PROTECTION</b>            | <b>58,597,600.00</b>     | <b>58,597,600.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>58,597,600.00</b>             |
| 70551       | R & D ENVIRONMENTAL PROTECTION                     | 58,597,600.00            | 58,597,600.00            | -                       | -                                     | 0.0%   | 58,597,600.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>             | <b>4,102,664,290.00</b>  | <b>4,123,664,290.00</b>  | <b>55,504,551.93</b>    | <b>156,593,037.53</b>                 | <b>3.8%</b>  | <b>3,967,071,252.47</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                    | 4,102,664,290.00         | 4,123,664,290.00         | 55,504,551.93           | 156,593,037.53                        | 3.8%   | 3,967,071,252.47                 |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>            | <b>9,904,320,170.00</b>  | <b>19,590,320,170.00</b> | <b>2,428,592,454.77</b> | <b>3,655,304,153.97</b>               | <b>18.7%</b>   | <b>15,935,016,016.03</b>         |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                         | <b>875,269,030.00</b>    | <b>1,213,269,030.00</b>  | <b>119,142,373.70</b>   | <b>416,487,083.31</b>                 | <b>34.3%</b>   | <b>796,781,946.69</b>            |
| 70611       | HOUSING DEVELOPMENT                                | 875,269,030.00           | 1,213,269,030.00         | 119,142,373.70          | 416,487,083.31                        | 34.3%  | 796,781,946.69                   |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                       | <b>2,314,809,770.00</b>  | <b>734,809,770.00</b>    | <b>163,448,507.90</b>   | <b>327,906,962.59</b>                 | <b>44.6%</b>   | <b>406,902,807.41</b>            |
| 70621       | COMMUNITY DEVELOPMENT                              | 2,314,809,770.00         | 734,809,770.00           | 163,448,507.90          | 327,906,962.59                        | 44.6%  | 406,902,807.41                   |
| <b>7063</b> | <b>WATER SUPPLY</b>                                | <b>6,525,241,370.00</b>  | <b>17,317,241,370.00</b> | <b>2,040,201,573.17</b> | <b>2,652,011,408.07</b>               | <b>15.3%</b>   | <b>14,665,229,961.93</b>         |
| 70631       | WATER SUPPLY                                       | 6,525,241,370.00         | 17,317,241,370.00        | 2,040,201,573.17        | 2,652,011,408.07                      | 15.3%  | 14,665,229,961.93                |
| <b>7064</b> | <b>STREET LIGHTING</b>                             | <b>189,000,000.00</b>    | <b>325,000,000.00</b>    | <b>105,800,000.00</b>   | <b>258,898,700.00</b>                 | <b>79.7%</b>   | <b>66,101,300.00</b>             |
| 70641       | STREET LIGHTING                                    | 189,000,000.00           | 325,000,000.00           | 105,800,000.00          | 258,898,700.00                        | 79.7%  | 66,101,300.00                    |
| <b>707</b>  | <b>HEALTH</b>                                      | <b>12,953,294,570.00</b> | <b>11,328,294,570.00</b> | <b>2,365,804,052.26</b> | <b>6,918,597,959.88</b>               | <b>61.1%</b>   | <b>4,409,696,610.12</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | <b>114,400,000.00</b>    | <b>114,400,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>114,400,000.00</b>            |
| 70712       | OTHER MEDICAL PRODUCTS                             | 83,200,000.00            | 83,200,000.00            | -                       | -                                     | 0.0%   | 83,200,000.00                    |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT               | 31,200,000.00            | 31,200,000.00            | -                       | -                                     | 0.0%   | 31,200,000.00                    |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                         | <b>308,800,000.00</b>    | <b>258,800,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>258,800,000.00</b>            |
| 70721       | GENERAL MEDICAL SERVICES                           | 308,800,000.00           | 258,800,000.00           | -                       | -                                     | 0.0%   | 258,800,000.00                   |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                           | <b>7,664,887,350.00</b>  | <b>7,564,887,350.00</b>  | <b>2,105,285,058.68</b> | <b>6,159,697,454.33</b>               | <b>81.4%</b>   | <b>1,405,189,895.67</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                          | 2,191,934,970.00         | 2,091,934,970.00         | 525,753,306.21          | 1,524,068,657.77                      | 72.9%  | 567,866,312.23                   |
| 70732       | SPECIALIZED HOSPITAL SERVICES                      | 5,465,172,380.00         | 5,465,172,380.00         | 1,579,531,752.47        | 4,635,628,796.56                      | 84.8%  | 829,543,583.44                   |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES              | 7,780,000.00             | 7,780,000.00             | -                       | -                                     | 0.0%   | 7,780,000.00                     |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                      | <b>3,586,380,000.00</b>  | <b>2,261,380,000.00</b>  | <b>19,183,783.38</b>    | <b>58,392,529.67</b>                  | <b>2.6%</b>  | <b>2,202,987,470.33</b>          |
| 70741       | PUBLIC HEALTH SERVICES                             | 3,586,380,000.00         | 2,261,380,000.00         | 19,183,783.38           | 58,392,529.67                         | 2.6%   | 2,202,987,470.33                 |
| <b>7075</b> | <b>R &amp; D HEALTH</b>                            | <b>333,950,000.00</b>    | <b>183,950,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>183,950,000.00</b>            |
| 70751       | R & D HEALTH                                       | 333,950,000.00           | 183,950,000.00           | -                       | -                                     | 0.0%   | 183,950,000.00                   |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                               | <b>944,877,220.00</b>    | <b>944,877,220.00</b>    | <b>241,335,210.20</b>   | <b>700,507,975.88</b>                 | <b>74.1%</b>   | <b>244,369,244.12</b>            |
| 70761       | HEALTH N.E.C.                                      | 944,877,220.00           | 944,877,220.00           | 241,335,210.20          | 700,507,975.88                        | 74.1%  | 244,369,244.12                   |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>            | <b>3,344,410,270.00</b>  | <b>5,145,410,270.00</b>  | <b>155,268,671.09</b>   | <b>842,042,996.78</b>                 | <b>16.4%</b>   | <b>4,303,367,273.22</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>          | <b>1,309,220,430.00</b>  | <b>1,313,220,430.00</b>  | <b>103,774,021.10</b>   | <b>260,305,188.02</b>                 | <b>19.8%</b>   | <b>1,052,915,241.98</b>          |
| 70811       | RECREATIONAL AND SPORTING SERVICES                 | 1,309,220,430.00         | 1,313,220,430.00         | 103,774,021.10          | 260,305,188.02                        | 19.8%  | 1,052,915,241.98                 |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                           | <b>385,939,870.00</b>    | <b>195,939,870.00</b>    | <b>17,792,910.53</b>    | <b>53,847,510.92</b>                  | <b>27.5%</b>   | <b>142,092,359.08</b>            |
| 70821       | CULTURAL SERVICES                                  | 385,939,870.00           | 195,939,870.00           | 17,792,910.53           | 53,847,510.92                         | 27.5%  | 142,092,359.08                   |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>        | <b>864,899,970.00</b>    | <b>824,899,970.00</b>    | <b>33,701,739.46</b>    | <b>452,890,297.84</b>                 | <b>54.9%</b>   | <b>372,009,672.16</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES               | 864,899,970.00           | 824,899,970.00           | 33,701,739.46           | 452,890,297.84                        | 54.9%  | 372,009,672.16                   |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>      | <b>752,850,000.00</b>    | <b>779,850,000.00</b>    | <b>-</b>                | <b>75,000,000.00</b>                  | <b>9.6%</b>  | <b>704,850,000.00</b>            |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES             | 752,850,000.00           | 779,850,000.00           | -                       | 75,000,000.00                         | 9.6%   | 704,850,000.00                   |
| <b>7085</b> | <b>R &amp; D RECREATION, CULTURE AND RELIGION</b>  | <b>3,500,000.00</b>      | <b>3,500,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>3,500,000.00</b>              |
| 70851       | R & D RECREATION, CULTURE AND RELIGION             | 3,500,000.00             | 3,500,000.00             | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| <b>7086</b> | <b>RECREATION, CULTURE AND RELIGION N.E.C.</b>     | <b>28,000,000.00</b>     | <b>2,028,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,028,000,000.00</b>          |
| 70861       | RECREATION, CULTURE AND RELIGION N.E.C.            | 28,000,000.00            | 2,028,000,000.00         | -                       | -                                     | 0.0%   | 2,028,000,000.00                 |

| Code        | Function                                 | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>709</b>  | <b>EDUCATION</b>                         | <b>40,229,724,620.00</b> | <b>35,537,724,620.00</b> | <b>5,956,797,721.39</b> | <b>12,403,544,975.53</b>              | <b>34.9%</b>   | <b>23,134,179,644.47</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b> | <b>563,152,580.00</b>    | <b>3,563,152,580.00</b>  | <b>44,957,533.23</b>    | <b>147,181,070.56</b>                 | <b>4.1%</b>  | <b>3,415,971,509.44</b>          |
| 70912       | PRIMARY EDUCATION                        | 563,152,580.00           | 3,563,152,580.00         | 44,957,533.23           | 147,181,070.56                        | 4.1%   | 3,415,971,509.44                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>               | <b>12,597,535,760.00</b> | <b>12,397,535,760.00</b> | <b>2,790,999,695.67</b> | <b>8,260,757,566.61</b>               | <b>66.6%</b>   | <b>4,136,778,193.39</b>          |
| 70921       | LOWER SECONDARY EDUCATION                | 328,499,010.00           | 328,499,010.00           | 5,405,420.12            | 17,763,613.89                         | 5.4%   | 310,735,396.11                   |
| 70922       | UPPER-SECONDARY EDUCATION                | 12,269,036,750.00        | 12,069,036,750.00        | 2,785,594,275.55        | 8,242,993,952.72                      | 68.3%  | 3,826,042,797.28                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                | <b>21,786,454,230.00</b> | <b>15,391,454,230.00</b> | <b>3,086,909,640.82</b> | <b>3,931,223,477.30</b>               | <b>25.5%</b>   | <b>11,460,230,752.70</b>         |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION        | 661,998,600.00           | 566,998,600.00           | 18,528,941.03           | 50,086,484.23                         | 8.8%   | 516,912,115.77                   |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION       | 21,124,455,630.00        | 14,824,455,630.00        | 3,068,380,699.79        | 3,881,136,993.07                      | 26.2%  | 10,943,318,636.93                |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>  | <b>26,830,000.00</b>     | <b>26,830,000.00</b>     | <b>2,342,203.90</b>     | <b>7,668,337.57</b>                   | <b>28.6%</b>   | <b>19,161,662.43</b>             |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL         | 26,830,000.00            | 26,830,000.00            | 2,342,203.90            | 7,668,337.57                          | 28.6%  | 19,161,662.43                    |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>  | <b>633,685,000.00</b>    | <b>493,685,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>493,685,000.00</b>            |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION         | 633,685,000.00           | 493,685,000.00           | -                       | -                                     | 0.0%   | 493,685,000.00                   |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>               | <b>148,190,540.00</b>    | <b>68,190,540.00</b>     | <b>15,559,680.99</b>    | <b>15,559,680.99</b>                  | <b>22.8%</b>   | <b>52,630,859.01</b>             |
| 70971       | R & D EDUCATION                          | 148,190,540.00           | 68,190,540.00            | 15,559,680.99           | 15,559,680.99                         | 22.8%  | 52,630,859.01                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                  | <b>4,473,876,510.00</b>  | <b>3,596,876,510.00</b>  | <b>16,028,966.78</b>    | <b>41,154,842.50</b>                  | <b>1.1%</b>  | <b>3,555,721,667.50</b>          |
| 70981       | EDUCATION N.E.C                          | 4,473,876,510.00         | 3,596,876,510.00         | 16,028,966.78           | 41,154,842.50                         | 1.1%   | 3,555,721,667.50                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                 | <b>9,116,153,500.00</b>  | <b>8,910,653,500.00</b>  | <b>4,445,285,989.29</b> | <b>8,220,486,098.57</b>               | <b>92.3%</b>   | <b>690,167,401.43</b>            |
| <b>7102</b> | <b>OLD AGE</b>                           | <b>7,666,487,170.00</b>  | <b>7,666,487,170.00</b>  | <b>4,368,650,392.27</b> | <b>7,930,009,894.57</b>               | <b>103.4%</b>  | <b>- 263,522,724.57</b>          |
| 71021       | OLD AGE                                  | 7,666,487,170.00         | 7,666,487,170.00         | 4,368,650,392.27        | 7,930,009,894.57                      | 103.4%   | - 263,522,724.57                 |
| <b>7103</b> | <b>SURVIVORS</b>                         | <b>105,400,000.00</b>    | <b>105,400,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>105,400,000.00</b>            |
| 71031       | SURVIVORS                                | 105,400,000.00           | 105,400,000.00           | -                       | -                                     | 0.0%   | 105,400,000.00                   |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>               | <b>441,649,940.00</b>    | <b>445,149,940.00</b>    | <b>66,260,797.57</b>    | <b>189,576,863.19</b>                 | <b>42.6%</b>   | <b>255,573,076.81</b>            |
| 71041       | FAMILY AND CHILDREN                      | 441,649,940.00           | 445,149,940.00           | 66,260,797.57           | 189,576,863.19                        | 42.6%  | 255,573,076.81                   |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                      | <b>634,216,390.00</b>    | <b>475,216,390.00</b>    | <b>9,764,511.95</b>     | <b>81,270,876.31</b>                  | <b>17.1%</b>   | <b>393,945,513.69</b>            |
| 71051       | UNEMPLOYMENT                             | 634,216,390.00           | 475,216,390.00           | 9,764,511.95            | 81,270,876.31                         | 17.1%  | 393,945,513.69                   |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>          | <b>268,400,000.00</b>    | <b>218,400,000.00</b>    | <b>610,287.50</b>       | <b>19,628,464.50</b>                  | <b>9.0%</b>  | <b>198,771,535.50</b>            |
| 71091       | SOCIAL PROTECTION N.E.C.                 | 268,400,000.00           | 218,400,000.00           | 610,287.50              | 19,628,464.50                         | 9.0%   | 198,771,535.50                   |

**Table 11: Personnel Expenditure by Function****Enugu State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Functional Classification**

| Code        | Function  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance      | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Personnel Expenditure</b>  | <b>42,937,329,720.00</b> | <b>42,937,329,720.00</b> | <b>12,448,001,774.36</b> | <b>29,505,956,322.54</b>              | <b>68.7%</b>   | <b>13,431,373,397.46</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>3,779,775,180.00</b>  | <b>3,779,775,180.00</b>  | <b>571,086,572.28</b>    | <b>2,027,053,386.79</b>               | <b>53.6%</b>   | <b>1,752,721,793.21</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>1,777,272,380.00</b>  | <b>1,777,272,380.00</b>  | <b>289,437,018.93</b>    | <b>791,350,642.36</b>                 | <b>44.5%</b>   | <b>985,921,737.64</b>            |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 668,515,870.00           | 668,515,870.00           | 119,169,158.15           | 342,253,798.24                        | 51.2%  | 326,262,071.76                   |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 1,108,756,510.00         | 1,108,756,510.00         | 170,267,860.78           | 449,096,844.12                        | 40.5%  | 659,659,665.88                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>1,895,513,620.00</b>  | <b>1,895,513,620.00</b>  | <b>253,298,082.06</b>    | <b>1,152,387,972.61</b>               | <b>60.8%</b>   | <b>743,125,647.39</b>            |
| 70131       | GENERAL PERSONNEL SERVICES  | 1,493,564,700.00         | 1,493,564,700.00         | 181,916,796.65           | 940,591,177.80                        | 63.0%  | 552,973,522.20                   |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 106,867,390.00           | 106,867,390.00           | 27,101,700.90            | 80,058,910.60                         | 74.9%  | 26,808,479.40                    |
| 70133       | OTHER GENERAL SERVICES  | 295,081,530.00           | 295,081,530.00           | 44,279,584.51            | 131,737,884.21                        | 44.6%  | 163,343,645.79                   |
| <b>7015</b> | <b>R&amp;D GENERAL PUBLIC SERVICES</b>  | <b>27,118,670.00</b>     | <b>27,118,670.00</b>     | <b>6,810,134.72</b>      | <b>20,255,676.74</b>                  | <b>74.7%</b>   | <b>6,862,993.26</b>              |
| 70151       | R&D GENERAL PUBLIC SERVICES   | 27,118,670.00            | 27,118,670.00            | 6,810,134.72             | 20,255,676.74                         | 74.7%  | 6,862,993.26                     |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>79,870,510.00</b>     | <b>79,870,510.00</b>     | <b>21,541,336.57</b>     | <b>63,059,095.08</b>                  | <b>79.0%</b>   | <b>16,811,414.92</b>             |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 79,870,510.00            | 79,870,510.00            | 21,541,336.57            | 63,059,095.08                         | 79.0%  | 16,811,414.92                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>1,836,655,520.00</b>  | <b>1,836,655,520.00</b>  | <b>472,753,528.43</b>    | <b>1,376,302,148.38</b>               | <b>74.9%</b>   | <b>460,353,371.62</b>            |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>1,836,655,520.00</b>  | <b>1,836,655,520.00</b>  | <b>472,753,528.43</b>    | <b>1,376,302,148.38</b>               | <b>74.9%</b>   | <b>460,353,371.62</b>            |
| 70331       | LAW COURTS  | 1,836,655,520.00         | 1,836,655,520.00         | 472,753,528.43           | 1,376,302,148.38                      | 74.9%  | 460,353,371.62                   |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>1,216,167,440.00</b>  | <b>1,216,167,440.00</b>  | <b>254,807,301.55</b>    | <b>763,739,210.20</b>                 | <b>62.8%</b>   | <b>452,428,229.80</b>            |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>165,239,530.00</b>    | <b>165,239,530.00</b>    | <b>38,301,835.60</b>     | <b>113,202,841.45</b>                 | <b>68.5%</b>   | <b>52,036,688.55</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 165,239,530.00           | 165,239,530.00           | 38,301,835.60            | 113,202,841.45                        | 68.5%  | 52,036,688.55                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>572,803,170.00</b>    | <b>572,803,170.00</b>    | <b>123,266,862.32</b>    | <b>366,038,955.50</b>                 | <b>63.9%</b>   | <b>206,764,214.50</b>            |
| 70421       | AGRICULTURE   | 541,266,590.00           | 541,266,590.00           | 117,146,829.44           | 347,399,455.06                        | 64.2%  | 193,867,134.94                   |
| 70422       | FORESTRY  | 31,536,580.00            | 31,536,580.00            | 6,120,032.88             | 18,639,500.44                         | 59.1%  | 12,897,079.56                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>47,953,870.00</b>     | <b>47,953,870.00</b>     | <b>-</b>                 | <b>6,873,561.70</b>                   | <b>14.3%</b>   | <b>41,080,308.30</b>             |
| 70435       | ELECTRICITY   | 47,953,870.00            | 47,953,870.00            | -                        | 6,873,561.70                          | 14.3%  | 41,080,308.30                    |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>185,752,170.00</b>    | <b>185,752,170.00</b>    | <b>45,633,046.52</b>     | <b>134,012,384.71</b>                 | <b>72.1%</b>   | <b>51,739,785.29</b>             |
| 70443       | CONSTRUCTION  | 185,752,170.00           | 185,752,170.00           | 45,633,046.52            | 134,012,384.71                        | 72.1%  | 51,739,785.29                    |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>229,294,420.00</b>    | <b>229,294,420.00</b>    | <b>46,886,693.98</b>     | <b>141,832,069.82</b>                 | <b>61.9%</b>   | <b>87,462,350.18</b>             |
| 70451       | ROAD TRANSPORT  | 229,294,420.00           | 229,294,420.00           | 46,886,693.98            | 141,832,069.82                        | 61.9%  | 87,462,350.18                    |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>15,124,280.00</b>     | <b>15,124,280.00</b>     | <b>718,863.13</b>        | <b>1,779,397.02</b>                   | <b>11.8%</b>   | <b>13,344,882.98</b>             |
| 70473       | TOURISM   | 15,124,280.00            | 15,124,280.00            | 718,863.13               | 1,779,397.02                          | 11.8%  | 13,344,882.98                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>236,497,550.00</b>    | <b>236,497,550.00</b>    | <b>42,721,247.18</b>     | <b>113,089,222.28</b>                 | <b>47.8%</b>   | <b>123,408,327.72</b>            |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>79,493,260.00</b>     | <b>79,493,260.00</b>     | <b>6,382,710.00</b>      | <b>25,570,440.00</b>                  | <b>32.2%</b>   | <b>53,922,820.00</b>             |
| 70511       | WASTE MANAGEMENT  | 79,493,260.00            | 79,493,260.00            | 6,382,710.00             | 25,570,440.00                         | 32.2%  | 53,922,820.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>157,004,290.00</b>    | <b>157,004,290.00</b>    | <b>36,338,537.18</b>     | <b>87,518,782.28</b>                  | <b>55.7%</b>   | <b>69,485,507.72</b>             |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 157,004,290.00           | 157,004,290.00           | 36,338,537.18            | 87,518,782.28                         | 55.7%  | 69,485,507.72                    |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>900,396,170.00</b>    | <b>900,396,170.00</b>    | <b>230,508,097.90</b>    | <b>703,156,324.54</b>                 | <b>78.1%</b>   | <b>197,239,845.46</b>            |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>355,815,030.00</b>    | <b>355,815,030.00</b>    | <b>100,235,489.72</b>    | <b>294,727,038.33</b>                 | <b>82.8%</b>   | <b>61,087,991.67</b>             |
| 70611       | HOUSING DEVELOPMENT   | 355,815,030.00           | 355,815,030.00           | 100,235,489.72           | 294,727,038.33                        | 82.8%  | 61,087,991.67                    |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>272,229,770.00</b>    | <b>272,229,770.00</b>    | <b>62,197,201.49</b>     | <b>189,988,203.79</b>                 | <b>69.8%</b>   | <b>82,241,566.21</b>             |
| 70621       | COMMUNITY DEVELOPMENT   | 272,229,770.00           | 272,229,770.00           | 62,197,201.49            | 189,988,203.79                        | 69.8%  | 82,241,566.21                    |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>272,351,370.00</b>    | <b>272,351,370.00</b>    | <b>68,075,406.69</b>     | <b>218,441,082.42</b>                 | <b>80.2%</b>   | <b>53,910,287.58</b>             |
| 70631       | WATER SUPPLY  | 272,351,370.00           | 272,351,370.00           | 68,075,406.69            | 218,441,082.42                        | 80.2%  | 53,910,287.58                    |

| Code        | Function                                    | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>707</b>  | <b>HEALTH</b>                               | <b>7,430,324,570.00</b>  | <b>7,430,324,570.00</b>  | <b>2,072,655,689.46</b> | <b>6,064,249,487.52</b>               | <b>81.6%</b>   | <b>1,366,075,082.48</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                    | <b>6,659,007,350.00</b>  | <b>6,659,007,350.00</b>  | <b>1,837,081,736.41</b> | <b>5,377,956,725.99</b>               | <b>80.8%</b>   | <b>1,281,050,624.01</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                   | 2,043,674,970.00         | 2,043,674,970.00         | 520,454,954.44          | 1,518,534,167.85                      | 74.3%  | 525,140,802.15                   |
| 70732       | SPECIALIZED HOSPITAL SERVICES               | 4,615,332,380.00         | 4,615,332,380.00         | 1,316,626,781.97        | 3,859,422,558.14                      | 83.6%  | 755,909,821.86                   |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                        | <b>771,317,220.00</b>    | <b>771,317,220.00</b>    | <b>235,573,953.05</b>   | <b>686,292,761.53</b>                 | <b>89.0%</b>   | <b>85,024,458.47</b>             |
| 70761       | HEALTH N.E.C.                               | 771,317,220.00           | 771,317,220.00           | 235,573,953.05          | 686,292,761.53                        | 89.0%  | 85,024,458.47                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>     | <b>625,912,270.00</b>    | <b>625,912,270.00</b>    | <b>90,002,860.59</b>    | <b>255,958,771.78</b>                 | <b>40.9%</b>   | <b>369,953,498.22</b>            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>340,691,430.00</b>    | <b>340,691,430.00</b>    | <b>40,621,075.60</b>    | <b>101,636,753.66</b>                 | <b>29.8%</b>   | <b>239,054,676.34</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES          | 340,691,430.00           | 340,691,430.00           | 40,621,075.60           | 101,636,753.66                        | 29.8%  | 239,054,676.34                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                    | <b>82,089,870.00</b>     | <b>82,089,870.00</b>     | <b>17,169,298.03</b>    | <b>52,176,474.88</b>                  | <b>63.6%</b>   | <b>29,913,395.12</b>             |
| 70821       | CULTURAL SERVICES                           | 82,089,870.00            | 82,089,870.00            | 17,169,298.03           | 52,176,474.88                         | 63.6%  | 29,913,395.12                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b> | <b>203,130,970.00</b>    | <b>203,130,970.00</b>    | <b>32,212,486.96</b>    | <b>102,145,543.24</b>                 | <b>50.3%</b>   | <b>100,985,426.76</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES        | 203,130,970.00           | 203,130,970.00           | 32,212,486.96           | 102,145,543.24                        | 50.3%  | 100,985,426.76                   |
| <b>709</b>  | <b>EDUCATION</b>                            | <b>18,912,072,520.00</b> | <b>18,912,072,520.00</b> | <b>4,280,630,528.58</b> | <b>10,083,035,197.20</b>              | <b>53.3%</b>   | <b>8,829,037,322.80</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>    | <b>113,452,580.00</b>    | <b>113,452,580.00</b>    | <b>25,441,387.55</b>    | <b>69,544,214.10</b>                  | <b>61.3%</b>   | <b>43,908,365.90</b>             |
| 70912       | PRIMARY EDUCATION                           | 113,452,580.00           | 113,452,580.00           | 25,441,387.55           | 69,544,214.10                         | 61.3%  | 43,908,365.90                    |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                  | <b>11,598,505,760.00</b> | <b>11,598,505,760.00</b> | <b>2,767,874,150.86</b> | <b>8,230,199,774.35</b>               | <b>71.0%</b>   | <b>3,368,305,985.65</b>          |
| 70921       | LOWER SECONDARY EDUCATION                   | 27,699,010.00            | 27,699,010.00            | 5,405,420.12            | 17,763,613.89                         | 64.1%  | 9,935,396.11                     |
| 70922       | UPPER-SECONDARY EDUCATION                   | 11,570,806,750.00        | 11,570,806,750.00        | 2,762,468,730.74        | 8,212,436,160.46                      | 71.0%  | 3,358,370,589.54                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                   | <b>7,128,857,130.00</b>  | <b>7,128,857,130.00</b>  | <b>1,472,180,341.41</b> | <b>1,749,395,283.90</b>               | <b>24.5%</b>   | <b>5,379,461,846.10</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION           | 2,316,500.00             | 2,316,500.00             | -                       | -                                     | 0.0%   | 2,316,500.00                     |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION          | 7,126,540,630.00         | 7,126,540,630.00         | 1,472,180,341.41        | 1,749,395,283.90                      | 24.5%  | 5,377,145,346.10                 |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                  | <b>39,410,540.00</b>     | <b>39,410,540.00</b>     | <b>5,607,112.49</b>     | <b>5,607,112.49</b>                   | <b>14.2%</b>   | <b>33,803,427.51</b>             |
| 70971       | R & D EDUCATION                             | 39,410,540.00            | 39,410,540.00            | 5,607,112.49            | 5,607,112.49                          | 14.2%  | 33,803,427.51                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                     | <b>31,846,510.00</b>     | <b>31,846,510.00</b>     | <b>9,527,536.27</b>     | <b>28,288,812.36</b>                  | <b>88.8%</b>   | <b>3,557,697.64</b>              |
| 70981       | EDUCATION N.E.C.                            | 31,846,510.00            | 31,846,510.00            | 9,527,536.27            | 28,288,812.36                         | 88.8%  | 3,557,697.64                     |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                    | <b>7,999,528,500.00</b>  | <b>7,999,528,500.00</b>  | <b>4,432,835,948.39</b> | <b>8,119,372,573.85</b>               | <b>101.5%</b>  | <b>- 119,844,073.85</b>          |
| <b>7102</b> | <b>OLD AGE</b>                              | <b>7,656,187,170.00</b>  | <b>7,656,187,170.00</b>  | <b>4,368,650,392.27</b> | <b>7,930,009,894.57</b>               | <b>103.6%</b>  | <b>- 273,822,724.57</b>          |
| 71021       | OLD AGE                                     | 7,656,187,170.00         | 7,656,187,170.00         | 4,368,650,392.27        | 7,930,009,894.57                      | 103.6%   | - 273,822,724.57                 |
| <b>7103</b> | <b>SURVIVORS</b>                            | <b>102,700,000.00</b>    | <b>102,700,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>102,700,000.00</b>            |
| 71031       | SURVIVORS                                   | 102,700,000.00           | 102,700,000.00           | -                       | -                                     | 0.0%   | 102,700,000.00                   |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                  | <b>225,799,940.00</b>    | <b>225,799,940.00</b>    | <b>59,200,226.12</b>    | <b>174,874,622.42</b>                 | <b>77.4%</b>   | <b>50,925,317.58</b>             |
| 71041       | FAMILY AND CHILDREN                         | 225,799,940.00           | 225,799,940.00           | 59,200,226.12           | 174,874,622.42                        | 77.4%  | 50,925,317.58                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                         | <b>14,841,390.00</b>     | <b>14,841,390.00</b>     | <b>4,985,330.00</b>     | <b>14,488,056.86</b>                  | <b>97.6%</b>   | <b>353,333.14</b>                |
| 71051       | UNEMPLOYMENT                                | 14,841,390.00            | 14,841,390.00            | 4,985,330.00            | 14,488,056.86                         | 97.6%  | 353,333.14                       |

Table 12: Overhead Expenditure by Function

## Enugu State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Overhead Expenditure</b>   | <b>33,368,069,650.00</b> | <b>40,047,069,650.00</b> | <b>4,723,152,661.50</b> | <b>13,681,526,760.84</b>              | <b>34.2%</b>   | <b>26,365,542,889.16</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>21,751,956,950.00</b> | <b>27,802,956,950.00</b> | <b>2,527,633,771.90</b> | <b>9,405,501,167.21</b>               | <b>33.8%</b>   | <b>18,397,455,782.79</b>         |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>19,521,240,300.00</b> | <b>25,354,240,300.00</b> | <b>858,300,346.69</b>   | <b>7,094,454,981.90</b>               | <b>28.0%</b>   | <b>18,259,785,318.10</b>         |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 16,377,230,300.00        | 21,053,230,300.00        | 410,548,729.06          | 5,823,163,381.43                      | 27.7%  | 15,230,066,918.57                |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 3,144,010,000.00         | 4,301,010,000.00         | 447,751,617.63          | 1,271,291,600.47                      | 29.6%  | 3,029,718,399.53                 |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>2,109,194,900.00</b>  | <b>2,327,194,900.00</b>  | <b>1,662,727,456.66</b> | <b>2,297,724,546.13</b>               | <b>98.7%</b>   | <b>29,470,353.87</b>             |
| 70131       | GENERAL PERSONNEL SERVICES  | 347,055,900.00           | 359,055,900.00           | 200,173.25              | 53,023,204.77                         | 14.8%  | 306,032,695.23                   |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 520,420,000.00           | 520,420,000.00           | 1,656,330,945.57        | 1,715,916,625.07                      | 329.7%   | - 1,195,496,625.07               |
| 70133       | OTHER GENERAL SERVICES  | 1,241,719,000.00         | 1,447,719,000.00         | 6,196,337.84            | 528,784,716.29                        | 36.5%  | 918,934,283.71                   |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>121,521,750.00</b>    | <b>121,521,750.00</b>    | <b>6,605,968.55</b>     | <b>13,321,639.18</b>                  | <b>11.0%</b>   | <b>108,200,110.82</b>            |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 121,521,750.00           | 121,521,750.00           | 6,605,968.55            | 13,321,639.18                         | 11.0%  | 108,200,110.82                   |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>1,290,800,000.00</b>  | <b>1,322,800,000.00</b>  | <b>225,296,560.76</b>   | <b>382,884,959.21</b>                 | <b>28.9%</b>   | <b>939,915,040.79</b>            |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>   | <b>55,930,000.00</b>     | <b>55,930,000.00</b>     | <b>3,244,345.71</b>     | <b>5,606,157.48</b>                   | <b>10.0%</b>   | <b>50,323,842.52</b>             |
| 70321       | FIRE PROTECTION SERVICES  | 55,930,000.00            | 55,930,000.00            | 3,244,345.71            | 5,606,157.48                          | 10.0%  | 50,323,842.52                    |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>1,234,870,000.00</b>  | <b>1,266,870,000.00</b>  | <b>222,052,215.05</b>   | <b>377,278,801.73</b>                 | <b>29.8%</b>   | <b>889,591,198.27</b>            |
| 70331       | LAW COURTS  | 1,234,870,000.00         | 1,266,870,000.00         | 222,052,215.05          | 377,278,801.73                        | 29.8%  | 889,591,198.27                   |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>1,750,010,600.00</b>  | <b>1,806,510,600.00</b>  | <b>48,157,628.78</b>    | <b>614,161,079.36</b>                 | <b>34.0%</b>   | <b>1,192,349,520.64</b>          |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>247,010,000.00</b>    | <b>254,010,000.00</b>    | <b>8,416,527.09</b>     | <b>10,792,970.57</b>                  | <b>4.2%</b>  | <b>243,217,029.43</b>            |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 247,010,000.00           | 254,010,000.00           | 8,416,527.09            | 10,792,970.57                         | 4.2%   | 243,217,029.43                   |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>95,810,000.00</b>     | <b>102,310,000.00</b>    | <b>26,920,244.37</b>    | <b>32,129,207.80</b>                  | <b>31.4%</b>   | <b>70,180,792.20</b>             |
| 70421       | AGRICULTURE   | 92,300,000.00            | 98,800,000.00            | 26,526,804.12           | 31,134,760.30                         | 31.5%  | 67,665,239.70                    |
| 70422       | FORESTRY  | 3,510,000.00             | 3,510,000.00             | 393,440.25              | 994,447.50                            | 28.3%  | 2,515,552.50                     |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>315,400,000.00</b>    | <b>315,400,000.00</b>    | <b>-</b>                | <b>47,196,287.48</b>                  | <b>15.0%</b>   | <b>268,203,712.52</b>            |
| 70435       | ELECTRICITY   | 315,400,000.00           | 315,400,000.00           | -                       | 47,196,287.48                         | 15.0%  | 268,203,712.52                   |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>1,064,650,600.00</b>  | <b>1,107,650,600.00</b>  | <b>11,908,097.82</b>    | <b>520,189,994.01</b>                 | <b>47.0%</b>   | <b>587,460,605.99</b>            |
| 70451       | ROAD TRANSPORT  | 1,064,650,600.00         | 1,107,650,600.00         | 11,908,097.82           | 520,189,994.01                        | 47.0%  | 587,460,605.99                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>27,140,000.00</b>     | <b>27,140,000.00</b>     | <b>912,759.50</b>       | <b>3,852,619.50</b>                   | <b>14.2%</b>   | <b>23,287,380.50</b>             |
| 70473       | TOURISM   | 7,770,000.00             | 7,770,000.00             | -                       | 201,868.50                            | 2.6%   | 7,568,131.50                     |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS   | 19,370,000.00            | 19,370,000.00            | 912,759.50              | 3,650,751.00                          | 18.8%  | 15,719,249.00                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>999,090,000.00</b>    | <b>1,190,090,000.00</b>  | <b>7,848,706.34</b>     | <b>14,007,903.15</b>                  | <b>1.2%</b>  | <b>1,176,082,096.85</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>23,830,000.00</b>     | <b>63,830,000.00</b>     | <b>2,550,488.59</b>     | <b>3,640,601.40</b>                   | <b>5.7%</b>  | <b>60,189,398.60</b>             |
| 70511       | WASTE MANAGEMENT  | 23,830,000.00            | 63,830,000.00            | 2,550,488.59            | 3,640,601.40                          | 5.7%   | 60,189,398.60                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>975,260,000.00</b>    | <b>1,126,260,000.00</b>  | <b>5,298,217.75</b>     | <b>10,367,301.75</b>                  | <b>0.9%</b>  | <b>1,115,892,698.25</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 975,260,000.00           | 1,126,260,000.00         | 5,298,217.75            | 10,367,301.75                         | 0.9%   | 1,115,892,698.25                 |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>656,680,000.00</b>    | <b>896,680,000.00</b>    | <b>238,818,517.77</b>   | <b>523,037,665.33</b>                 | <b>58.3%</b>   | <b>373,642,334.67</b>            |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>40,860,000.00</b>     | <b>40,860,000.00</b>     | <b>18,906,883.98</b>    | <b>19,806,969.98</b>                  | <b>48.5%</b>   | <b>21,053,030.02</b>             |
| 70611       | HOUSING DEVELOPMENT   | 40,860,000.00            | 40,860,000.00            | 18,906,883.98           | 19,806,969.98                         | 48.5%  | 21,053,030.02                    |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>214,080,000.00</b>    | <b>214,080,000.00</b>    | <b>101,251,306.41</b>   | <b>137,918,758.80</b>                 | <b>64.4%</b>   | <b>76,161,241.20</b>             |
| 70621       | COMMUNITY DEVELOPMENT   | 214,080,000.00           | 214,080,000.00           | 101,251,306.41          | 137,918,758.80                        | 64.4%  | 76,161,241.20                    |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>401,740,000.00</b>    | <b>641,740,000.00</b>    | <b>118,660,327.38</b>   | <b>365,311,936.55</b>                 | <b>56.9%</b>   | <b>276,428,063.45</b>            |
| 70631       | WATER SUPPLY  | 401,740,000.00           | 641,740,000.00           | 118,660,327.38          | 365,311,936.55                        | 56.9%  | 276,428,063.45                   |

| Code        | Function                                      | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>707</b>  | <b>HEALTH</b>                                 | <b>1,215,540,000.00</b> | <b>1,215,540,000.00</b> | <b>283,264,362.80</b>   | <b>806,155,690.82</b>                 | <b>66.3%</b>   | <b>409,384,309.18</b>            |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                      | <b>898,100,000.00</b>   | <b>898,100,000.00</b>   | <b>268,203,322.27</b>   | <b>781,740,728.34</b>                 | <b>87.0%</b>   | <b>116,359,271.66</b>            |
| 70731       | GENERAL HOSPITAL SERVICES                     | 48,260,000.00           | 48,260,000.00           | 5,298,351.77            | 5,534,489.92                          | 11.5%  | 42,725,510.08                    |
| 70732       | SPECIALIZED HOSPITAL SERVICES                 | 849,840,000.00          | 849,840,000.00          | 262,904,970.50          | 776,206,238.42                        | 91.3%  | 73,633,761.58                    |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                 | <b>143,880,000.00</b>   | <b>143,880,000.00</b>   | <b>9,299,783.38</b>     | <b>10,199,748.13</b>                  | <b>71.1%</b>   | <b>133,680,251.87</b>            |
| 70741       | PUBLIC HEALTH SERVICES                        | 143,880,000.00          | 143,880,000.00          | 9,299,783.38            | 10,199,748.13                         | 7.1%   | 133,680,251.87                   |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                          | <b>173,560,000.00</b>   | <b>173,560,000.00</b>   | <b>5,761,257.15</b>     | <b>14,215,214.35</b>                  | <b>8.2%</b>  | <b>159,344,785.65</b>            |
| 70761       | HEALTH N.E.C.                                 | 173,560,000.00          | 173,560,000.00          | 5,761,257.15            | 14,215,214.35                         | 8.2%   | 159,344,785.65                   |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>1,268,900,000.00</b> | <b>1,369,900,000.00</b> | <b>20,265,810.50</b>    | <b>152,413,402.70</b>                 | <b>11.1%</b>   | <b>1,217,486,597.30</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>416,080,000.00</b>   | <b>420,080,000.00</b>   | <b>18,152,945.50</b>    | <b>64,525,809.36</b>                  | <b>15.4%</b>   | <b>355,554,190.64</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 416,080,000.00          | 420,080,000.00          | 18,152,945.50           | 64,525,809.36                         | 15.4%  | 355,554,190.64                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>20,350,000.00</b>    | <b>20,350,000.00</b>    | <b>623,612.50</b>       | <b>1,671,036.04</b>                   | <b>8.2%</b>  | <b>18,678,963.96</b>             |
| 70821       | CULTURAL SERVICES                             | 20,350,000.00           | 20,350,000.00           | 623,612.50              | 1,671,036.04                          | 8.2%   | 18,678,963.96                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>255,820,000.00</b>   | <b>255,820,000.00</b>   | <b>1,489,252.50</b>     | <b>86,216,557.30</b>                  | <b>33.7%</b>   | <b>169,603,442.70</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 255,820,000.00          | 255,820,000.00          | 1,489,252.50            | 86,216,557.30                         | 33.7%  | 169,603,442.70                   |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>576,650,000.00</b>   | <b>673,650,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>673,650,000.00</b>            |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 576,650,000.00          | 673,650,000.00          | -                       | -                                     | 0.0%   | 673,650,000.00                   |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>3,770,987,100.00</b> | <b>3,773,987,100.00</b> | <b>1,363,617,261.75</b> | <b>1,686,451,368.34</b>               | <b>44.7%</b>   | <b>2,087,535,731.66</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>196,500,000.00</b>   | <b>196,500,000.00</b>   | <b>19,516,145.68</b>    | <b>77,636,856.46</b>                  | <b>39.5%</b>   | <b>118,863,143.54</b>            |
| 70912       | PRIMARY EDUCATION                             | 196,500,000.00          | 196,500,000.00          | 19,516,145.68           | 77,636,856.46                         | 39.5%  | 118,863,143.54                   |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>336,030,000.00</b>   | <b>336,030,000.00</b>   | <b>23,125,544.81</b>    | <b>30,557,792.26</b>                  | <b>9.1%</b>  | <b>305,472,207.74</b>            |
| 70921       | LOWER SECONDARY EDUCATION                     | 300,800,000.00          | 300,800,000.00          | -                       | -                                     | 0.0%   | 300,800,000.00                   |
| 70922       | UPPER-SECONDARY EDUCATION                     | 35,230,000.00           | 35,230,000.00           | 23,125,544.81           | 30,557,792.26                         | 86.7%  | 4,672,207.74                     |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>3,054,517,100.00</b> | <b>3,054,517,100.00</b> | <b>1,302,179,368.35</b> | <b>1,547,769,783.41</b>               | <b>50.7%</b>   | <b>1,506,747,316.59</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 67,717,100.00           | 67,717,100.00           | 18,268,941.03           | 32,533,484.23                         | 48.0%  | 35,183,615.77                    |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 2,986,800,000.00        | 2,986,800,000.00        | 1,283,910,427.32        | 1,515,236,299.18                      | 50.7%  | 1,471,563,700.82                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>20,830,000.00</b>    | <b>20,830,000.00</b>    | <b>2,342,203.90</b>     | <b>7,668,337.57</b>                   | <b>36.8%</b>   | <b>13,161,662.43</b>             |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 20,830,000.00           | 20,830,000.00           | 2,342,203.90            | 7,668,337.57                          | 36.8%  | 13,161,662.43                    |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>3,780,000.00</b>     | <b>3,780,000.00</b>     | <b>9,952,568.50</b>     | <b>9,952,568.50</b>                   | <b>263.3%</b>  | <b>- 6,172,568.50</b>            |
| 70971       | R & D EDUCATION                               | 3,780,000.00            | 3,780,000.00            | 9,952,568.50            | 9,952,568.50                          | 263.3%   | - 6,172,568.50                   |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>159,330,000.00</b>   | <b>162,330,000.00</b>   | <b>6,501,430.51</b>     | <b>12,866,030.14</b>                  | <b>7.9%</b>  | <b>149,463,969.86</b>            |
| 70981       | EDUCATION N.E.C.                              | 159,330,000.00          | 162,330,000.00          | 6,501,430.51            | 12,866,030.14                         | 7.9%   | 149,463,969.86                   |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>664,105,000.00</b>   | <b>668,605,000.00</b>   | <b>8,250,040.90</b>     | <b>96,913,524.72</b>                  | <b>14.5%</b>   | <b>571,691,475.28</b>            |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>10,300,000.00</b>    | <b>10,300,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>10,300,000.00</b>             |
| 71021       | OLD AGE                                       | 10,300,000.00           | 10,300,000.00           | -                       | -                                     | 0.0%   | 10,300,000.00                    |
| <b>7103</b> | <b>SURVIVORS</b>                              | <b>2,700,000.00</b>     | <b>2,700,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,700,000.00</b>              |
| 71031       | SURVIVORS                                     | 2,700,000.00            | 2,700,000.00            | -                       | -                                     | 0.0%   | 2,700,000.00                     |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>165,350,000.00</b>   | <b>168,850,000.00</b>   | <b>7,060,571.45</b>     | <b>14,702,240.77</b>                  | <b>8.7%</b>  | <b>154,147,759.23</b>            |
| 71041       | FAMILY AND CHILDREN                           | 165,350,000.00          | 168,850,000.00          | 7,060,571.45            | 14,702,240.77                         | 8.7%   | 154,147,759.23                   |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>391,155,000.00</b>   | <b>392,155,000.00</b>   | <b>579,181.95</b>       | <b>62,582,819.45</b>                  | <b>16.0%</b>   | <b>329,572,180.55</b>            |
| 71051       | UNEMPLOYMENT                                  | 391,155,000.00          | 392,155,000.00          | 579,181.95              | 62,582,819.45                         | 16.0%  | 329,572,180.55                   |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>               | <b>94,600,000.00</b>    | <b>94,600,000.00</b>    | <b>610,287.50</b>       | <b>19,628,464.50</b>                  | <b>20.7%</b>   | <b>74,971,535.50</b>             |
| 71091       | SOCIAL PROTECTION N.E.C.                      | 94,600,000.00           | 94,600,000.00           | 610,287.50              | 19,628,464.50                         | 20.7%  | 74,971,535.50                    |

Table 13: Capital Expenditure by Function

## Enugu State Government Budget Performance Report 2023 Q3 - Capital Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|---------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Capital Expenditure</b>  | <b>84,698,617,400.00</b> | <b>135,715,099,693.00</b> | <b>6,958,209,140.14</b> | <b>17,989,273,560.79</b>              | <b>13.3%</b>   | <b>117,725,826,132.21</b>        |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>5,574,593,000.00</b>  | <b>5,952,593,000.00</b>   | <b>947,562,862.00</b>   | <b>1,605,498,290.06</b>               | <b>27.0%</b>   | <b>4,347,094,709.94</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>4,256,820,000.00</b>  | <b>1,962,820,000.00</b>   | <b>187,294,000.00</b>   | <b>754,931,128.06</b>                 | <b>38.5%</b>   | <b>1,207,888,871.94</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 2,717,250,000.00         | 1,417,250,000.00          | 181,494,000.00          | 747,131,128.06                        | 52.7%  | 670,118,871.94                   |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 1,539,570,000.00         | 545,570,000.00            | 5,800,000.00            | 7,800,000.00                          | 1.4%   | 537,770,000.00                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>1,250,871,000.00</b>  | <b>3,722,871,000.00</b>   | <b>760,268,862.00</b>   | <b>850,567,162.00</b>                 | <b>22.8%</b>   | <b>2,872,303,838.00</b>          |
| 70131       | GENERAL PERSONNEL SERVICES  | 524,131,000.00           | 414,131,000.00            | 73,218,500.00           | 95,416,800.00                         | 23.0%  | 318,714,200.00                   |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 540,080,000.00           | 3,060,080,000.00          | 625,000,000.00          | 625,000,000.00                        | 20.4%  | 2,435,080,000.00                 |
| 70133       | OTHER GENERAL SERVICES  | 186,660,000.00           | 248,660,000.00            | 62,050,362.00           | 130,150,362.00                        | 52.3%  | 118,509,638.00                   |
| <b>7014</b> | <b>BASIC RESEARCH</b>   | <b>15,500,000.00</b>     | <b>15,500,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>15,500,000.00</b>             |
| 70141       | BASIC RESEARCH  | 15,500,000.00            | 15,500,000.00             | -                       | -                                     | 0.0%   | 15,500,000.00                    |
| <b>7015</b> | <b>R&amp;D GENERAL PUBLIC SERVICES</b>  | <b>10,800,000.00</b>     | <b>10,800,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>10,800,000.00</b>             |
| 70151       | R&D GENERAL PUBLIC SERVICES   | 10,800,000.00            | 10,800,000.00             | -                       | -                                     | 0.0%   | 10,800,000.00                    |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>40,602,000.00</b>     | <b>240,602,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>240,602,000.00</b>            |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 40,602,000.00            | 240,602,000.00            | -                       | -                                     | 0.0%   | 240,602,000.00                   |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>5,338,177,000.00</b>  | <b>5,399,177,000.00</b>   | <b>2,663,764,145.39</b> | <b>2,870,259,125.37</b>               | <b>53.2%</b>   | <b>2,528,917,874.63</b>          |
| <b>7031</b> | <b>POLICE SERVICES</b>  | <b>720,000,000.00</b>    | <b>70,000,000.00</b>      | <b>-</b>                | <b>42,152,250.00</b>                  | <b>60.2%</b>   | <b>27,847,750.00</b>             |
| 70311       | POLICE SERVICES   | 720,000,000.00           | 70,000,000.00             | -                       | 42,152,250.00                         | 60.2%  | 27,847,750.00                    |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>   | <b>142,500,000.00</b>    | <b>57,500,000.00</b>      | <b>3,000,000.00</b>     | <b>25,487,900.00</b>                  | <b>44.3%</b>   | <b>32,012,100.00</b>             |
| 70321       | FIRE PROTECTION SERVICES  | 142,500,000.00           | 57,500,000.00             | 3,000,000.00            | 25,487,900.00                         | 44.3%  | 32,012,100.00                    |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>3,265,527,000.00</b>  | <b>661,527,000.00</b>     | <b>1,650,000.00</b>     | <b>100,657,579.98</b>                 | <b>15.2%</b>   | <b>560,869,420.02</b>            |
| 70331       | LAW COURTS  | 3,265,527,000.00         | 661,527,000.00            | 1,650,000.00            | 100,657,579.98                        | 15.2%  | 560,869,420.02                   |
| <b>7035</b> | <b>R &amp; D PUBLIC ORDER AND SAFETY</b>  | <b>7,500,000.00</b>      | <b>7,500,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>7,500,000.00</b>              |
| 70351       | R&D PUBLIC ORDER AND SAFETY   | 7,500,000.00             | 7,500,000.00              | -                       | -                                     | 0.0%   | 7,500,000.00                     |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>1,202,650,000.00</b>  | <b>4,602,650,000.00</b>   | <b>2,659,114,145.39</b> | <b>2,701,961,395.39</b>               | <b>58.7%</b>   | <b>1,900,688,604.61</b>          |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 1,202,650,000.00         | 4,602,650,000.00          | 2,659,114,145.39        | 2,701,961,395.39                      | 58.7%  | 1,900,688,604.61                 |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>38,359,292,800.00</b> | <b>84,460,775,093.00</b>  | <b>1,314,664,496.65</b> | <b>10,136,369,996.55</b>              | <b>12.0%</b>   | <b>74,324,405,096.45</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>1,760,600,000.00</b>  | <b>3,250,600,000.00</b>   | <b>-</b>                | <b>2,110,000.00</b>                   | <b>0.1%</b>  | <b>3,248,490,000.00</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 1,760,600,000.00         | 3,250,600,000.00          | -                       | 2,110,000.00                          | 0.1%   | 3,248,490,000.00                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>2,132,289,800.00</b>  | <b>1,982,289,800.00</b>   | <b>274,500,000.00</b>   | <b>274,500,000.00</b>                 | <b>13.8%</b>   | <b>1,707,789,800.00</b>          |
| 70421       | AGRICULTURE   | 2,132,289,800.00         | 1,982,289,800.00          | 274,500,000.00          | 274,500,000.00                        | 13.8%  | 1,707,789,800.00                 |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>1,982,201,000.00</b>  | <b>1,331,701,000.00</b>   | <b>41,600,000.00</b>    | <b>258,730,537.00</b>                 | <b>19.4%</b>   | <b>1,072,970,463.00</b>          |
| 70434       | OTHER FUELS   | 100,000,000.00           | 90,000,000.00             | -                       | -                                     | 0.0%   | 90,000,000.00                    |
| 70435       | ELECTRICITY   | 913,650,000.00           | 703,650,000.00            | 16,000,000.00           | 227,332,787.00                        | 32.3%  | 476,317,213.00                   |
| 70436       | NON ELECTRIC ENERGY   | 968,551,000.00           | 538,051,000.00            | 25,600,000.00           | 31,397,750.00                         | 5.8%   | 506,653,250.00                   |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>6,571,953,000.00</b>  | <b>5,326,953,000.00</b>   | <b>497,910,604.15</b>   | <b>1,036,382,242.81</b>               | <b>19.5%</b>   | <b>4,290,570,757.19</b>          |
| 70443       | CONSTRUCTION  | 6,571,953,000.00         | 5,326,953,000.00          | 497,910,604.15          | 1,036,382,242.81                      | 19.5%  | 4,290,570,757.19                 |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>23,378,782,000.00</b> | <b>70,340,764,293.00</b>  | <b>27,800,000.00</b>    | <b>7,567,402,049.24</b>               | <b>10.8%</b>   | <b>62,773,362,243.76</b>         |
| 70451       | ROAD TRANSPORT  | 23,378,782,000.00        | 70,340,764,293.00         | 27,800,000.00           | 7,567,402,049.24                      | 10.8%  | 62,773,362,243.76                |
| <b>7046</b> | <b>COMMUNICATION</b>  | <b>236,967,000.00</b>    | <b>176,967,000.00</b>     | <b>3,465,000.00</b>     | <b>11,465,000.00</b>                  | <b>6.5%</b>  | <b>165,502,000.00</b>            |
| 70461       | COMMUNICATION   | 236,967,000.00           | 176,967,000.00            | 3,465,000.00            | 11,465,000.00                         | 6.5%   | 165,502,000.00                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>1,608,500,000.00</b>  | <b>1,558,500,000.00</b>   | <b>469,388,892.50</b>   | <b>980,822,167.50</b>                 | <b>62.9%</b>   | <b>577,677,832.50</b>            |
| 70472       | HOTELS AND RESTUARANTS  | -                        | 100,000,000.00            | -                       | -                                     | -  | 100,000,000.00                   |
| 70473       | TOURISM   | 8,500,000.00             | 8,500,000.00              | -                       | -                                     | 0.0%   | 8,500,000.00                     |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS   | 1,600,000,000.00         | 1,450,000,000.00          | 469,388,892.50          | 980,822,167.50                        | 67.6%  | 469,177,832.50                   |

| Code        | Function   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                  | <b>688,000,000.00</b>    | <b>493,000,000.00</b>    | <b>-</b>                | <b>4,958,000.00</b>                   | <b>1.0%</b>  | <b>488,042,000.00</b>            |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING   | 488,000,000.00           | 488,000,000.00           | -                       | -                                     | 0.0%   | 488,000,000.00                   |
| 70484       | R & D MINING, MANUFACTURING AND CONSTRUCTION       | 200,000,000.00           | 5,000,000.00             | -                       | 4,958,000.00                          | 99.2%  | 42,000.00                        |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                    | <b>3,651,497,600.00</b>  | <b>3,511,497,600.00</b>  | <b>13,867,797.00</b>    | <b>140,463,901.94</b>                 | <b>4.0%</b>  | <b>3,371,033,698.06</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                            | <b>90,500,000.00</b>     | <b>90,500,000.00</b>     | <b>-</b>                | <b>3,750,000.00</b>                   | <b>4.1%</b>  | <b>86,750,000.00</b>             |
| 70511       | WASTE MANAGEMENT                                   | 90,500,000.00            | 90,500,000.00            | -                       | 3,750,000.00                          | 4.1%   | 86,750,000.00                    |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>                      | <b>10,000,000.00</b>     | <b>-</b>                 | <b>-</b>                | <b>-</b>                              | <b>#DIV/0!</b>   | <b>-</b>                         |
| 70521       | WASTE WATER MANAGEMENT                             | 10,000,000.00            | -                        | -                       | -                                     | #DIV/0!  | -                                |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>    | <b>522,000,000.00</b>    | <b>522,000,000.00</b>    | <b>-</b>                | <b>78,006,948.44</b>                  | <b>14.9%</b>   | <b>443,993,051.56</b>            |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE           | 522,000,000.00           | 522,000,000.00           | -                       | 78,006,948.44                         | 14.9%  | 443,993,051.56                   |
| <b>7055</b> | <b>R&amp;D ENVIRONMENTAL PROTECTION</b>            | <b>58,597,600.00</b>     | <b>58,597,600.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>58,597,600.00</b>             |
| 70551       | R & D ENVIRONMENTAL PROTECTION                     | 58,597,600.00            | 58,597,600.00            | -                       | -                                     | 0.0%   | 58,597,600.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>             | <b>2,970,400,000.00</b>  | <b>2,840,400,000.00</b>  | <b>13,867,797.00</b>    | <b>58,706,953.50</b>                  | <b>2.1%</b>  | <b>2,781,693,046.50</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                    | 2,970,400,000.00         | 2,840,400,000.00         | 13,867,797.00           | 58,706,953.50                         | 2.1%   | 2,781,693,046.50                 |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>            | <b>8,347,244,000.00</b>  | <b>17,793,244,000.00</b> | <b>1,959,265,839.10</b> | <b>2,429,110,164.10</b>               | <b>13.7%</b>   | <b>15,364,133,835.90</b>         |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                         | <b>478,594,000.00</b>    | <b>816,594,000.00</b>    | <b>-</b>                | <b>101,953,075.00</b>                 | <b>12.5%</b>   | <b>714,640,925.00</b>            |
| 70611       | HOUSING DEVELOPMENT                                | 478,594,000.00           | 816,594,000.00           | -                       | 101,953,075.00                        | 12.5%  | 714,640,925.00                   |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                       | <b>1,828,500,000.00</b>  | <b>248,500,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>248,500,000.00</b>            |
| 70621       | COMMUNITY DEVELOPMENT                              | 1,828,500,000.00         | 248,500,000.00           | -                       | -                                     | 0.0%   | 248,500,000.00                   |
| <b>7063</b> | <b>WATER SUPPLY</b>                                | <b>5,851,150,000.00</b>  | <b>16,403,150,000.00</b> | <b>1,853,465,839.10</b> | <b>2,068,258,389.10</b>               | <b>12.6%</b>   | <b>14,334,891,610.90</b>         |
| 70631       | WATER SUPPLY                                       | 5,851,150,000.00         | 16,403,150,000.00        | 1,853,465,839.10        | 2,068,258,389.10                      | 12.6%  | 14,334,891,610.90                |
| <b>7064</b> | <b>STREET LIGHTING</b>                             | <b>189,000,000.00</b>    | <b>325,000,000.00</b>    | <b>105,800,000.00</b>   | <b>258,898,700.00</b>                 | <b>79.7%</b>   | <b>66,101,300.00</b>             |
| 70641       | STREET LIGHTING                                    | 189,000,000.00           | 325,000,000.00           | 105,800,000.00          | 258,898,700.00                        | 79.7%  | 66,101,300.00                    |
| <b>707</b>  | <b>HEALTH</b>                                      | <b>4,307,430,000.00</b>  | <b>2,682,430,000.00</b>  | <b>9,884,000.00</b>     | <b>48,192,781.54</b>                  | <b>1.8%</b>  | <b>2,634,237,218.46</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | <b>114,400,000.00</b>    | <b>114,400,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>114,400,000.00</b>            |
| 70712       | OTHER MEDICAL PRODUCTS                             | 83,200,000.00            | 83,200,000.00            | -                       | -                                     | 0.0%   | 83,200,000.00                    |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT               | 31,200,000.00            | 31,200,000.00            | -                       | -                                     | 0.0%   | 31,200,000.00                    |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                         | <b>308,800,000.00</b>    | <b>258,800,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>258,800,000.00</b>            |
| 70721       | GENERAL MEDICAL SERVICES                           | 308,800,000.00           | 258,800,000.00           | -                       | -                                     | 0.0%   | 258,800,000.00                   |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                           | <b>107,780,000.00</b>    | <b>7,780,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>7,780,000.00</b>              |
| 70731       | GENERAL HOSPITAL SERVICES                          | 100,000,000.00           | -                        | -                       | -                                     | #DIV/0!  | -                                |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES              | 7,780,000.00             | 7,780,000.00             | -                       | -                                     | 0.0%   | 7,780,000.00                     |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                      | <b>3,442,500,000.00</b>  | <b>2,117,500,000.00</b>  | <b>9,884,000.00</b>     | <b>48,192,781.54</b>                  | <b>2.3%</b>  | <b>2,069,307,218.46</b>          |
| 70741       | PUBLIC HEALTH SERVICES                             | 3,442,500,000.00         | 2,117,500,000.00         | 9,884,000.00            | 48,192,781.54                         | 2.3%   | 2,069,307,218.46                 |
| <b>7075</b> | <b>R &amp; D HEALTH</b>                            | <b>333,950,000.00</b>    | <b>183,950,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>183,950,000.00</b>            |
| 70751       | R & D HEALTH                                       | 333,950,000.00           | 183,950,000.00           | -                       | -                                     | 0.0%   | 183,950,000.00                   |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>            | <b>1,449,598,000.00</b>  | <b>3,149,598,000.00</b>  | <b>45,000,000.00</b>    | <b>433,670,822.30</b>                 | <b>13.8%</b>   | <b>2,715,927,177.70</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>          | <b>552,449,000.00</b>    | <b>552,449,000.00</b>    | <b>45,000,000.00</b>    | <b>94,142,625.00</b>                  | <b>17.0%</b>   | <b>458,306,375.00</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES                 | 552,449,000.00           | 552,449,000.00           | 45,000,000.00           | 94,142,625.00                         | 17.0%  | 458,306,375.00                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                           | <b>283,500,000.00</b>    | <b>93,500,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>93,500,000.00</b>             |
| 70821       | CULTURAL SERVICES                                  | 283,500,000.00           | 93,500,000.00            | -                       | -                                     | 0.0%   | 93,500,000.00                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>        | <b>405,949,000.00</b>    | <b>365,949,000.00</b>    | <b>-</b>                | <b>264,528,197.30</b>                 | <b>72.3%</b>   | <b>101,420,802.70</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES               | 405,949,000.00           | 365,949,000.00           | -                       | 264,528,197.30                        | 72.3%  | 101,420,802.70                   |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>      | <b>176,200,000.00</b>    | <b>106,200,000.00</b>    | <b>-</b>                | <b>75,000,000.00</b>                  | <b>70.6%</b>   | <b>31,200,000.00</b>             |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES             | 176,200,000.00           | 106,200,000.00           | -                       | 75,000,000.00                         | 70.6%  | 31,200,000.00                    |
| <b>7085</b> | <b>R &amp; D RECREATION, CULTURE AND RELIGION</b>  | <b>3,500,000.00</b>      | <b>3,500,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>3,500,000.00</b>              |
| 70851       | R & D RECREATION, CULTURE AND RELIGION             | 3,500,000.00             | 3,500,000.00             | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| <b>7086</b> | <b>RECREATION, CULTURE AND RELIGION N.E.C.</b>     | <b>28,000,000.00</b>     | <b>2,028,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,028,000,000.00</b>          |
| 70861       | RECREATION, CULTURE AND RELIGION N.E.C.            | 28,000,000.00            | 2,028,000,000.00         | -                       | -                                     | 0.0%   | 2,028,000,000.00                 |
| <b>709</b>  | <b>EDUCATION</b>                                   | <b>17,218,265,000.00</b> | <b>12,523,265,000.00</b> | <b>-</b>                | <b>321,508,478.93</b>                 | <b>2.6%</b>  | <b>12,201,756,521.07</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>           | <b>253,200,000.00</b>    | <b>3,253,200,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>3,253,200,000.00</b>          |
| 70912       | PRIMARY EDUCATION                                  | 253,200,000.00           | 3,253,200,000.00         | -                       | -                                     | 0.0%   | 3,253,200,000.00                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                         | <b>663,000,000.00</b>    | <b>463,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>463,000,000.00</b>            |
| 70922       | UPPER-SECONDARY EDUCATION                          | 663,000,000.00           | 463,000,000.00           | -                       | -                                     | 0.0%   | 463,000,000.00                   |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                          | <b>11,274,680,000.00</b> | <b>4,879,680,000.00</b>  | <b>-</b>                | <b>321,508,478.93</b>                 | <b>6.6%</b>  | <b>4,558,171,521.07</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                  | 550,365,000.00           | 455,365,000.00           | -                       | 17,293,000.00                         | 3.8%   | 438,072,000.00                   |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                 | 10,724,315,000.00        | 4,424,315,000.00         | -                       | 304,215,478.93                        | 6.9%   | 4,120,099,521.07                 |

| Code        | Function                                | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|-------------------------|-------------------------|---------------------|---------------------------------------|--|----------------------------------|
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b> | <b>6,000,000.00</b>     | <b>6,000,000.00</b>     | -                   | -                                     | <b>0.0%</b>  | <b>6,000,000.00</b>              |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL        | 6,000,000.00            | 6,000,000.00            | -                   | -                                     | 0.0%   | 6,000,000.00                     |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b> | <b>633,685,000.00</b>   | <b>493,685,000.00</b>   | -                   | -                                     | <b>0.0%</b>  | <b>493,685,000.00</b>            |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION        | 633,685,000.00          | 493,685,000.00          | -                   | -                                     | 0.0%   | 493,685,000.00                   |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>              | <b>105,000,000.00</b>   | <b>25,000,000.00</b>    | -                   | -                                     | <b>0.0%</b>  | <b>25,000,000.00</b>             |
| 70971       | R & D EDUCATION                         | 105,000,000.00          | 25,000,000.00           | -                   | -                                     | 0.0%   | 25,000,000.00                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                 | <b>4,282,700,000.00</b> | <b>3,402,700,000.00</b> | -                   | -                                     | <b>0.0%</b>  | <b>3,402,700,000.00</b>          |
| 70981       | EDUCATION N.E.C                         | 4,282,700,000.00        | 3,402,700,000.00        | -                   | -                                     | 0.0%   | 3,402,700,000.00                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                | <b>452,520,000.00</b>   | <b>242,520,000.00</b>   | <b>4,200,000.00</b> | <b>4,200,000.00</b>                   | <b>1.7%</b>  | <b>238,320,000.00</b>            |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>              | <b>50,500,000.00</b>    | <b>50,500,000.00</b>    | -                   | -                                     | <b>0.0%</b>  | <b>50,500,000.00</b>             |
| 71041       | FAMILY AND CHILDREN                     | 50,500,000.00           | 50,500,000.00           | -                   | -                                     | 0.0%   | 50,500,000.00                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                     | <b>228,220,000.00</b>   | <b>68,220,000.00</b>    | <b>4,200,000.00</b> | <b>4,200,000.00</b>                   | <b>6.2%</b>  | <b>64,020,000.00</b>             |
| 71051       | UNEMPLOYMENT                            | 228,220,000.00          | 68,220,000.00           | 4,200,000.00        | 4,200,000.00                          | 6.2%   | 64,020,000.00                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>         | <b>173,800,000.00</b>   | <b>123,800,000.00</b>   | -                   | -                                     | <b>0.0%</b>  | <b>123,800,000.00</b>            |
| 71091       | SOCIAL PROTECTION N.E.C.                | 173,800,000.00          | 123,800,000.00          | -                   | -                                     | 0.0%   | 123,800,000.00                   |

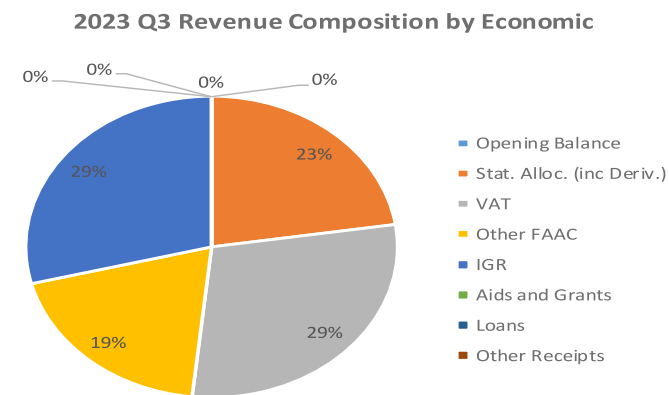
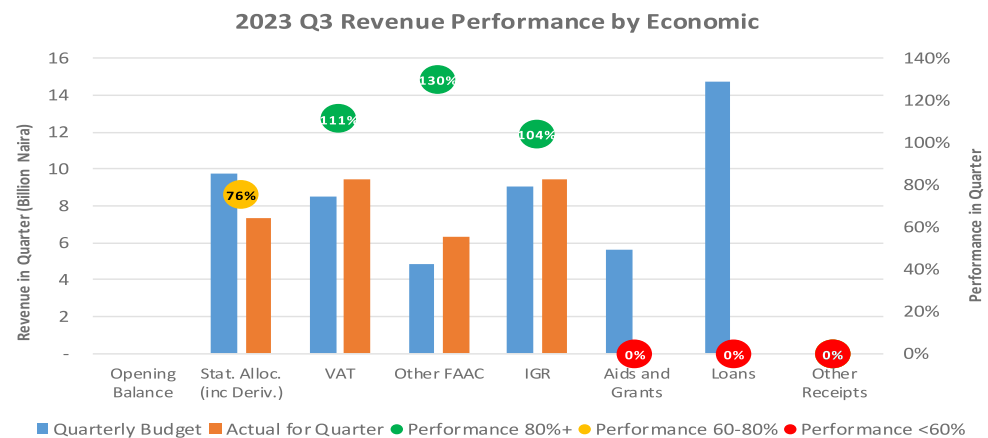
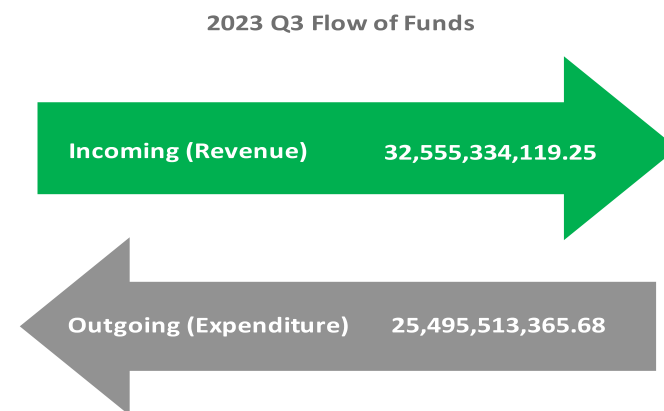
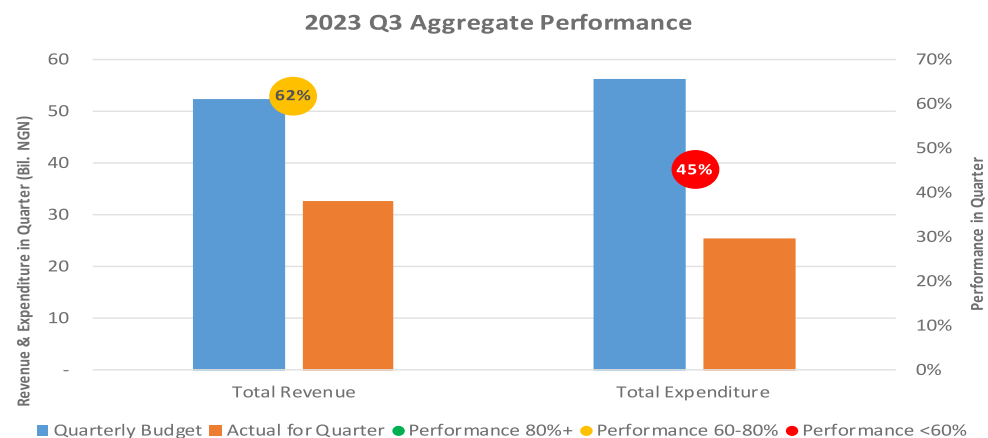
Table 14: Other Expenditure by Function

## Enugu State Government Budget Performance Report 2023 Q3 - Other Expenditure by Functional Classification

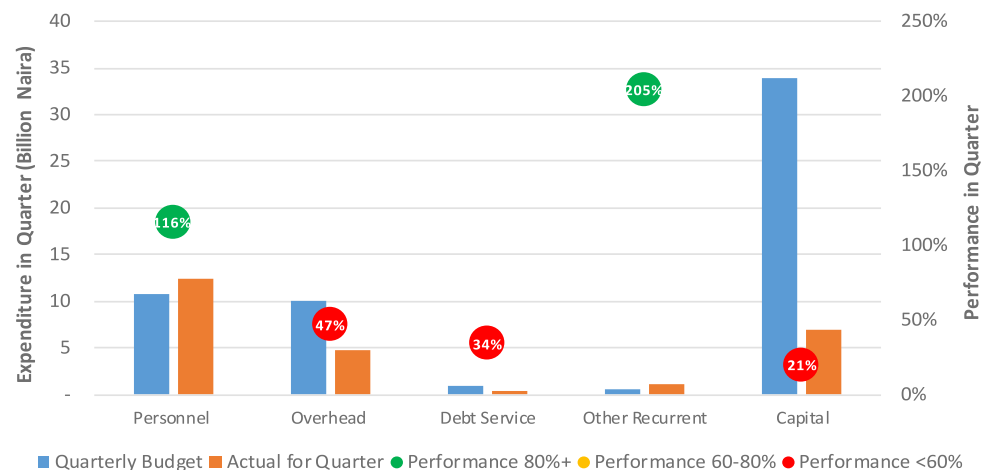
| Code        | Function  | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q3 Performance     | 2023 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Other Expenditure</b>  | <b>5,598,400,000.00</b> | <b>5,998,400,000.00</b> | <b>1,366,149,789.68</b> | <b>5,320,116,045.28</b>               | <b>88.7%</b>   | <b>678,283,954.72</b>            |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>5,270,000,000.00</b> | <b>5,670,000,000.00</b> | <b>1,053,599,858.62</b> | <b>5,007,566,114.22</b>               | <b>88.3%</b>   | <b>662,433,885.78</b>            |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>1,610,000,000.00</b> | <b>1,610,000,000.00</b> | <b>709,737,938.76</b>   | <b>709,737,938.76</b>                 | <b>44.1%</b>   | <b>900,262,061.24</b>            |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 1,610,000,000.00        | 1,610,000,000.00        | 709,737,938.76          | 709,737,938.76                        | 44.1%  | 900,262,061.24                   |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>   | <b>3,600,000,000.00</b> | <b>4,000,000,000.00</b> | <b>343,861,919.86</b>   | <b>4,297,828,175.46</b>               | <b>107.4%</b>  | <b>- 297,828,175.46</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS  | 3,600,000,000.00        | 4,000,000,000.00        | 343,861,919.86          | 4,297,828,175.46                      | 107.4%   | - 297,828,175.46                 |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | <b>60,000,000.00</b>    | <b>60,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>60,000,000.00</b>             |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 60,000,000.00           | 60,000,000.00           | -                       | -                                     | 0.0%   | 60,000,000.00                    |
| <b>709</b>  | <b>EDUCATION</b>  | <b>328,400,000.00</b>   | <b>328,400,000.00</b>   | <b>312,549,931.06</b>   | <b>312,549,931.06</b>                 | <b>95.2%</b>   | <b>15,850,068.94</b>             |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>   | <b>328,400,000.00</b>   | <b>328,400,000.00</b>   | <b>312,549,931.06</b>   | <b>312,549,931.06</b>                 | <b>95.2%</b>   | <b>15,850,068.94</b>             |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION   | 41,600,000.00           | 41,600,000.00           | 260,000.00              | 260,000.00                            | 0.6%   | 41,340,000.00                    |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION  | 286,800,000.00          | 286,800,000.00          | 312,289,931.06          | 312,289,931.06                        | 108.9%   | - 25,489,931.06                  |

## 2.G Budget Performance Metrics

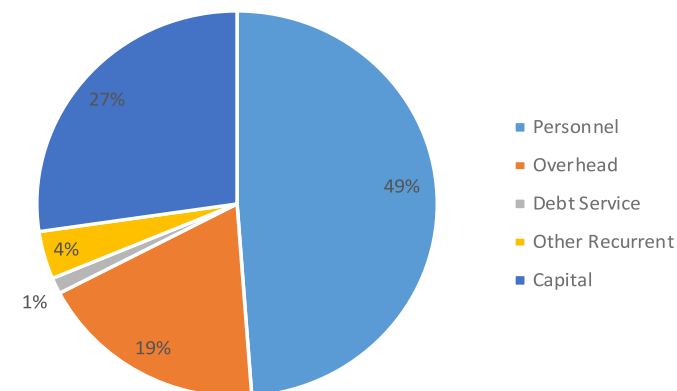
### Quarterly Budget Performance Metrics 2023 Q3



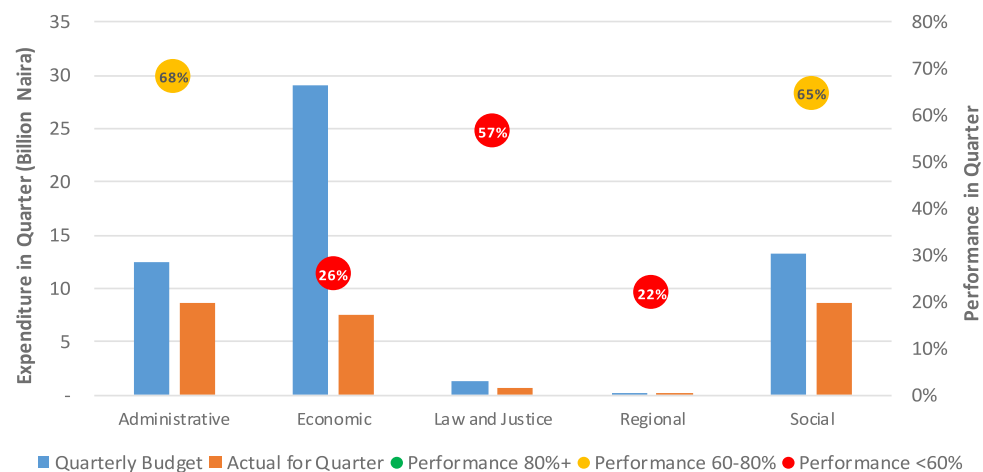
**2023 Q3 Expenditure Performance by Economic**



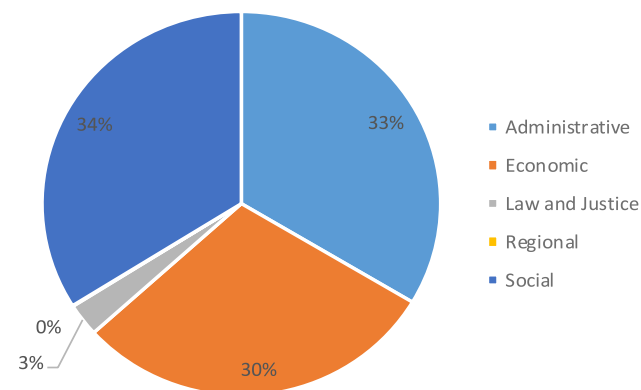
**2023 Q3 Expenditure Composition by Economic**

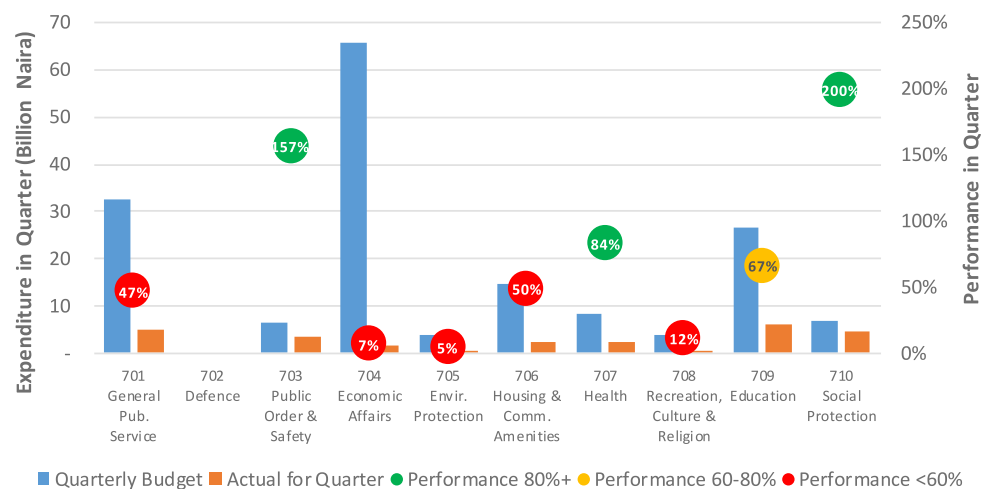
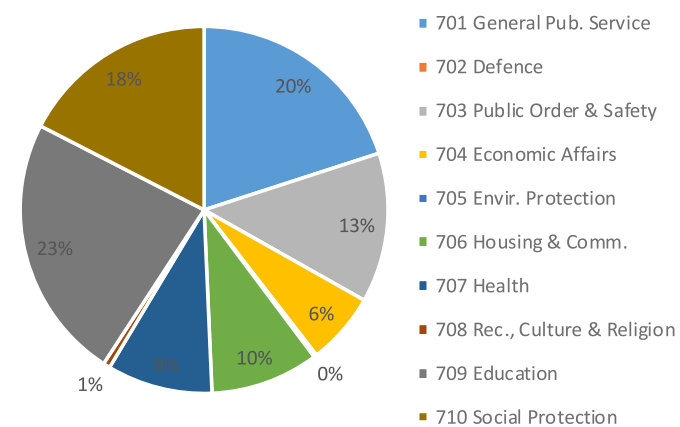


**2023 Q3 Expenditure Performance by Main Sector**

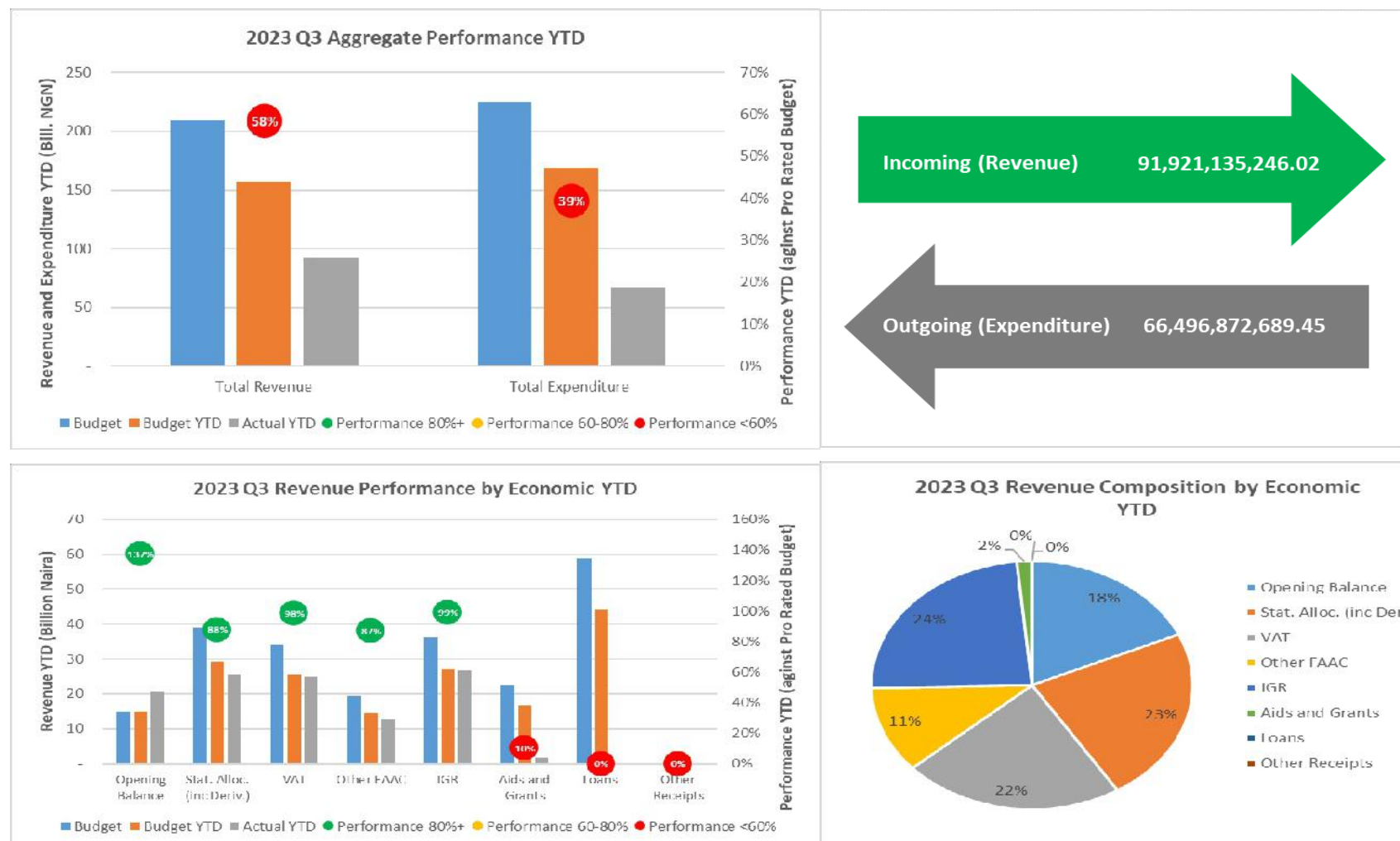


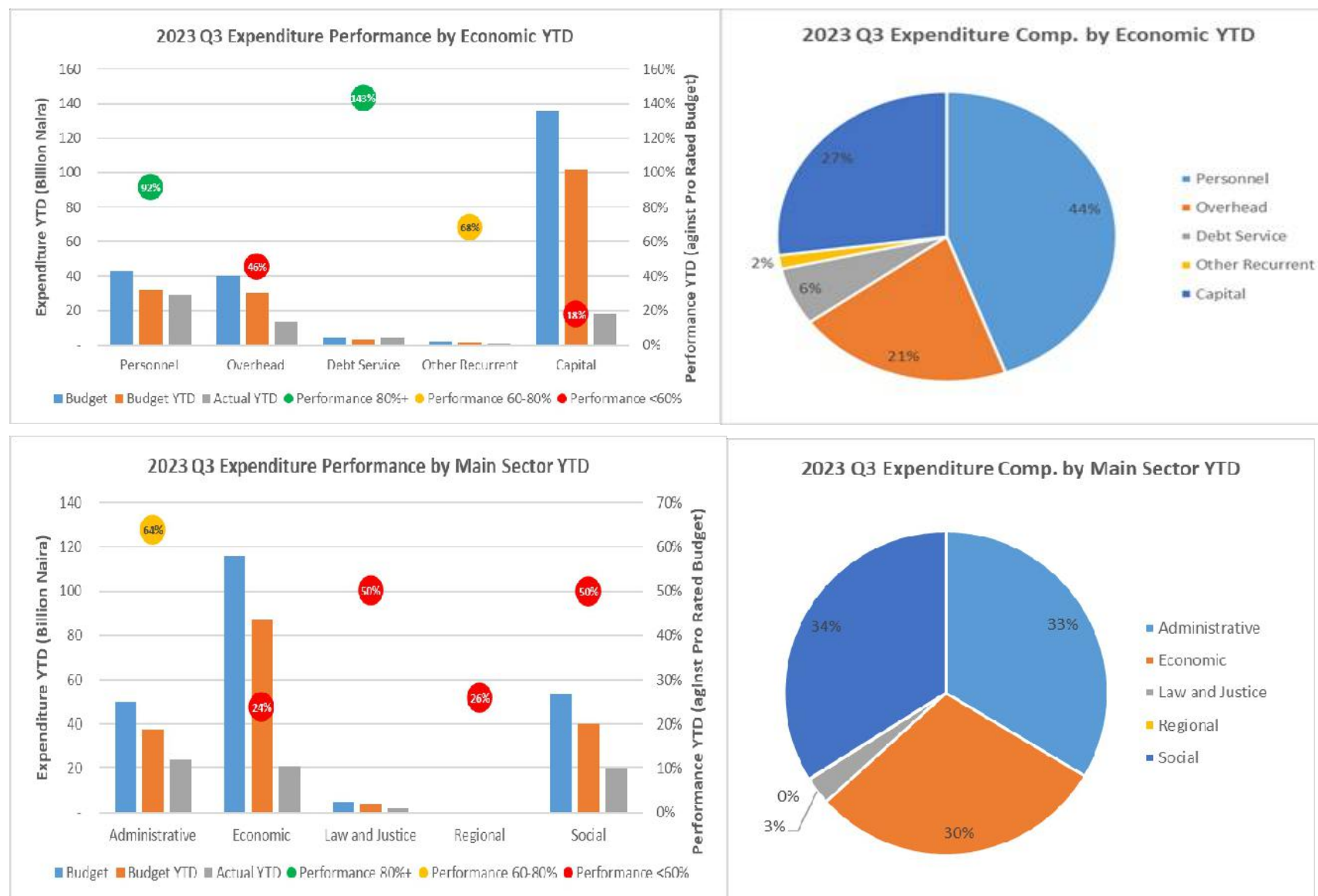
**2023 Q3 Expenditure Composition by Main Sector**

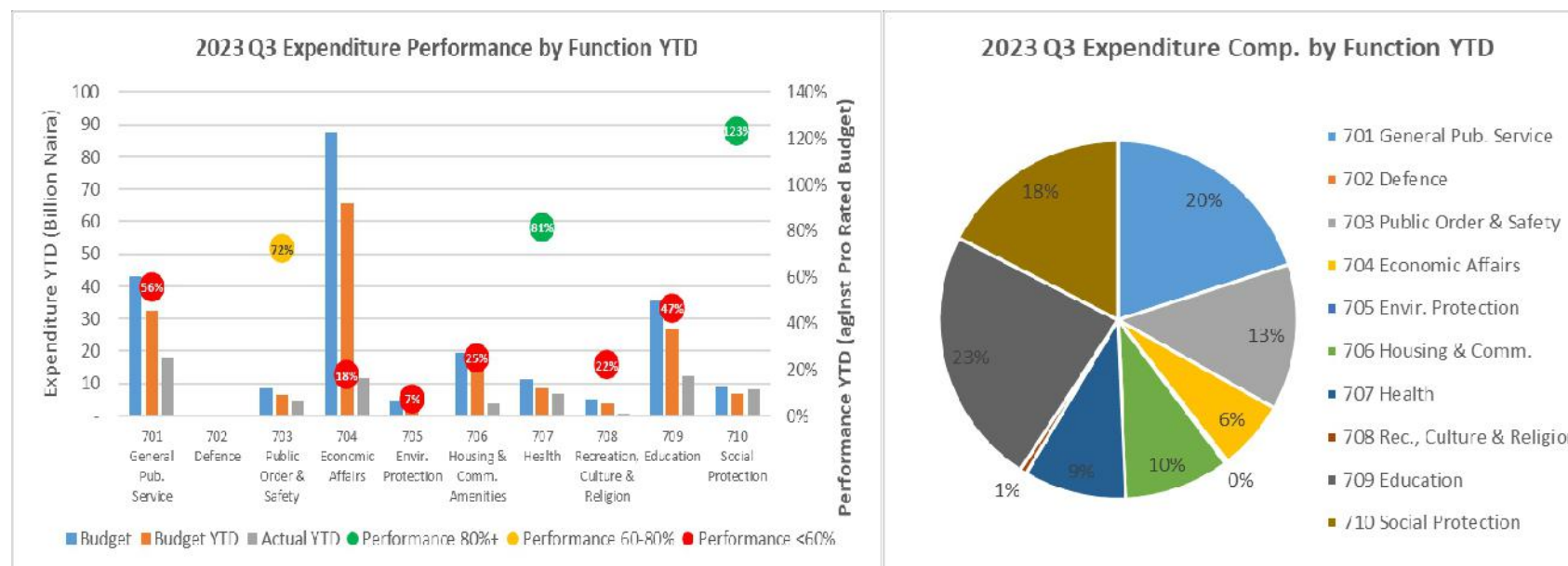


**2023 Q3 Expenditure Performance by Function****2023 Q3 Expenditure Composition by Function**

## Year to Date (YTD) Performance Metrics 2023 Q3







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