



Enugu State Government

BUDGET PERFORMANCE REPORT QUARTER 2, 2024

July 2024

Contents

1	Summary of Performance	3
1.A	Introduction	3
1.B	Revenue Performance.....	4
1.C	Recurrent Expenditure Performance	5
1.D	Capital Expenditure Performance	5
1.E	Conclusions	5
1.F	Summary Fiscal Performance Graphs	6
2	Budget Reports	8
2.A	Summary	8
2.B	Revenue by Administrative Classification	9
2.C	Revenue by Economic Classification	12
2.D	Expenditure by Administrative Classification.....	16
2.E	Expenditure by Economic Classification.....	31
2.F	Expenditure by Function	36
2.G	Expenditure by Programme	46

List of Reports

Table 1: Budget Summary	8
Table 2: Total Revenue by Administrative Classification.....	9
Table 3: Total Revenue by Economic Classification.....	12
Table 4: Total Expenditure by Administrative Classification	16
Table 5: Personnel Expenditure by Administrative Classification	20
Table 6: Overhead Expenditure by Administrative Classification	23
Table 7: Capital Expenditure by Administrative Classification	27
Table 8: Other Expenditure by Administrative Classification.....	30
Table 9: Total Expenditure by Economic Classification	31
Table 10: Total Expenditure by Function.....	36
Table 11: Personnel Expenditure by Function.....	39
Table 12: Overhead Expenditure by Function	41
Table 13: Capital Expenditure by Function.....	43
Table 14: Other Expenditure by Function	45
Table 15: Total Expenditure by Programme.....	46
Table 16: Personnel Expenditure by Programme.....	48
Table 17: Overhead Expenditure by Programme	49
Table 18: Capital Expenditure by Programme.....	50
Table 19: Other Expenditure by Programme	51

1 Summary of Performance

1.A Introduction

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

This report includes the original approved budget appropriation for the year 2024 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. This Q2 report is assessed against the 2024 Original budget.

The 2024-2026 Multi-Year Approved Budget is named “**Budget of Disruptive Economic Growth**”. This is on account of the fact that it is structured to drive growth in a markedly different pattern than we have attempted to do hitherto. This departure from the usual is most apparent to infuse modern technologies in education sector, quality healthcare facilities and services, road construction and rehabilitation, safe and quality water supply, support farmers with modern techniques, infrastructure, and access to markets, ultimately boosting food production and creating employment opportunities. Also, prioritizes job creation, empowerment programs for youths, and initiatives to attract private sector investment.

The fiscal year 2024 budget of Enugu State is anchored on the following National Macroeconomic assumptions:

1. National Inflation Rate of 20.00%.
2. National Real GDP Growth of 3.00%.
3. Oil Production Benchmark of 1.6 million barrels per day.
4. Oil Price Benchmark of US\$65 per barrel.
5. Exchange Rate of NGN750/US\$.

The sum of N521,561,386,000.00 (Five Hundred and Twenty One Billion, Five Hundred and Sixty One Million, Three Hundred and Eighty Six Thousand Naira) only was appropriated for 2024 fiscal year. The sum of N107,227,266,000.00 (One Hundred and Seven Billion, Two Hundred and Twenty Seven Million, Two Hundred and Sixty Six Thousand Naira) only representing 21% of the approved budget is for recurrent expenditure while the sum of N414,334,120,000.00 (Four Hundred and Fourteen Billion, Three Hundred and Thirty Four Million, One Hundred and Twenty Thousand Naira) only representing 79% of the approved budget is for capital expenditure.

The 2024 approved budget has an opening balance of N11,000,000,000.00 (Eleven Billion Naira) representing 2.11% of the total inflows (recurrent revenue and capital receipts).

Under recurrent revenue, Enugu State Government is expected to generate the sum of N252,789,000,000.00 (Two Hundred and Fifty Two Billion, Seven Hundred and Eighty Nine Million Naira) only from Independent Revenue (IGR) representing 48.47%, N60,000,000,000.00 (Sixty Billion Naira) only from Statutory Allocation representing 11.50%, N44,000,000,000.00 (Forty Four Billion Naira) only from Value Added Tax (VAT) representing 8.44%, and N16,000,000,000.00 (Sixteen Billion Naira) only from Excess Crude/Other Revenue representing 3.07%.

On capital receipt, the sum of N34,022,386,000.00 (Thirty Four Billion, Twenty Two Million, Three Hundred and Eighty Six Thousand Naira) only representing 6.52% is expected from internal and external aids/grants while the sum of N103,750,000,000.00 (One Hundred and Three Billion, Seven Hundred and Fifty Million Naira) only representing 19.89% is for domestic and external borrowings (loans).

The sum of N276,561,734,000.00 (Two Hundred and Seventy Six Billion, Five Hundred and Sixty One Million, Seven Hundred and Thirty Four Thousand Naira) only was transferred from the Consolidated Revenue Fund (CRF) to the Capital Development Fund (CDF).

The core economic classifications refer to:

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

1.B Revenue Performance

The second quarter the aggregate revenue inflow from both FAAC and State IGR is N42,842,298,332.44. The total revenue (Q1-Q2) is N72,956,522,804.70 which represented 19.6% performance of the year to date. This was against the N372,789,000,000.00 of original budgeted total revenue projection. The break-down of the total revenue inflows shows:

1. Government Share of FAAC (Statutory Revenue) in Q2 – N28,144,891,336.75. The total FAAC inflow (Q1-Q2) is N55,999,125,599.61 against a projection of N120,000,000,000.00 of the budgeted estimate. This represents 46.7% performance.

2. Independent Revenue was N14,697,406,995.69 for Q2. The total independent revenue was N16,957,397,205.09 (Q1-Q2) against the N252,789,000,000.00 budget estimate. This represents 6.7% budget performance.
3. Total Capital Receipt Q2 inflow as at the time of reporting is N N42,321,963,029.70. The sum N42,321,963,029.70 (Q1-Q2) represents 30.7% of the N137,772,386,000.00 of budgeted capital receipts.

1.C Recurrent Expenditure Performance

The 2nd quarter total Recurrent Expenditure is N17,647,505,555.70. The sum N25,158,666,066.00 (Q1-Q2) represents 23.5% of the N107,227,266,000.00 of budgeted estimate of Recurrent Expenditures. The breakdown is as follows:

❖ Personnel Cost:	N15,962,813,605.89
❖ Over Recurrent Cost:	<u>N1,684,691,949.81</u>
❖ Total Recurrent Cost:	N 15,512,020,629.17

1.D Capital Expenditure Performance

The total capital expenditure captured in the second quarter is N62,388,893,068.80. The sum of N98,496,940,264.90 (Q1-Q2) represents 23.8% performance of N414,334,120,000.00 of budgeted capital expenditure.

1.E Conclusions

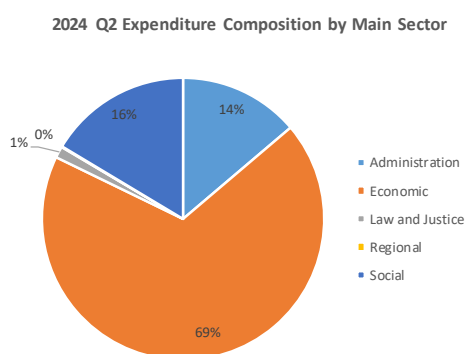
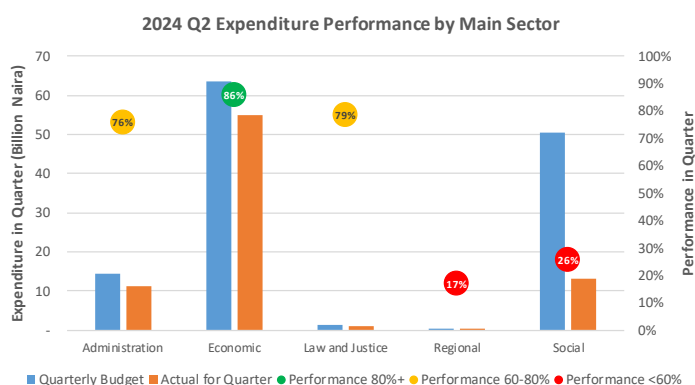
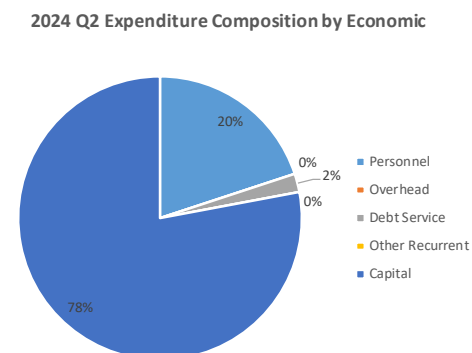
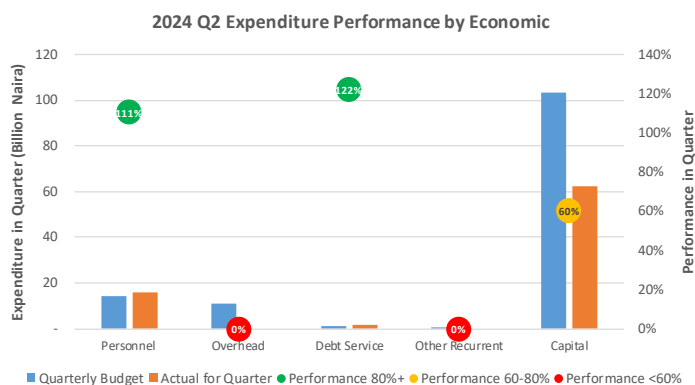
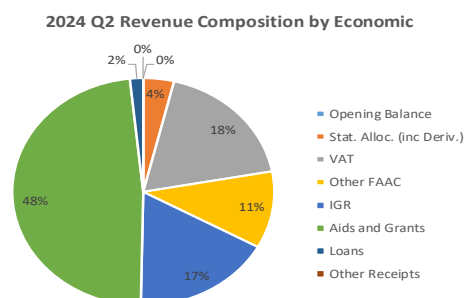
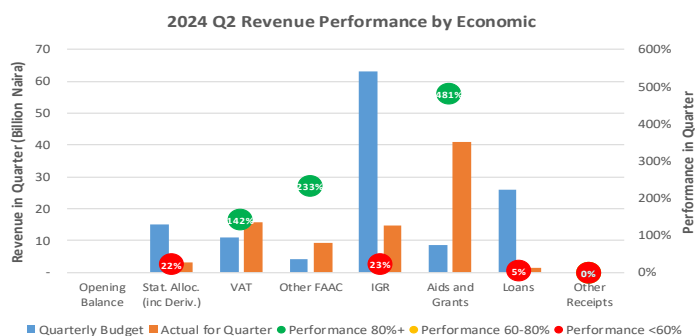
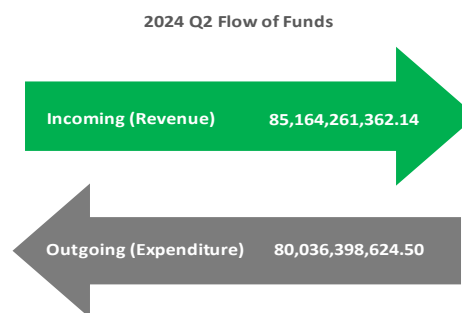
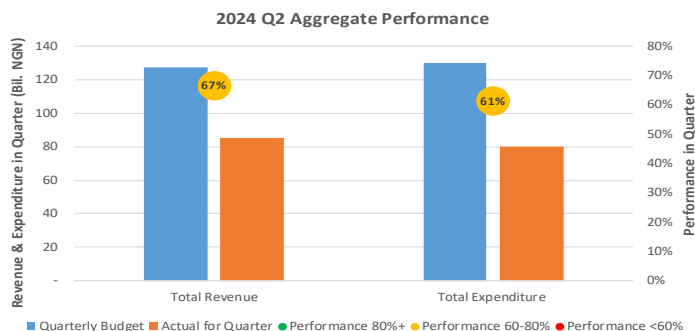
The 2nd quarter Budget Performance Report of 2024 reflects both the inflows and outflows of the State Government. The percentage performance for Q1 and Q2 indicates recurrent revenue stood at 19.6% against original budget 2024. on the other hand, recurrent and capital expenditure performance stood at 23.5% and 23.8% respectively.

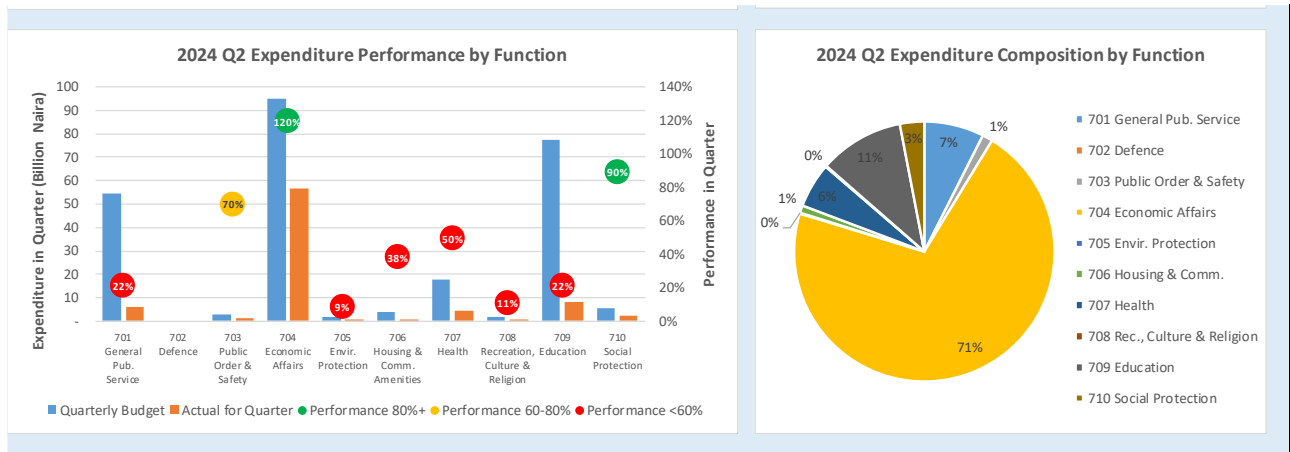
NOTE

As at the time this report is being concluded, opening balance has not been calculated and audited. Also, some of the revenues received and expenditures paid for have not been recorded and as such will be captured in the subsequent quarter budget performance reports within the year.

1.F Summary Fiscal Performance Graphs

Quarterly Budget Performance Metrics 2024 Q2





2 Budget Reports

2.A Summary

Table 1: Budget Summary

Enugu State Government 2024 Q2 Budget Performance Report - Summary

Item	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
Opening Balance	11,000,000,000.00	-	-	0.0%	11,000,000,000.00
Recurrent Revenue	372,789,000,000.00	42,842,298,332.44	72,956,522,804.70	19.6%	299,832,477,195.30
11 - GOVERNMENT SHARE OF FAAC	120,000,000,000.00	28,144,891,336.75	55,999,125,599.61	46.7%	64,000,874,400.39
12 - INDEPENDENT REVENUE	252,789,000,000.00	14,697,406,995.69	16,957,397,205.09	6.7%	235,831,602,794.91
Recurrent Expenditure	107,227,266,000.00	17,647,505,555.70	25,158,666,066.00	23.5%	82,068,599,934.00
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	57,710,368,000.00	15,962,813,605.89	20,943,946,310.77	36.3%	36,766,421,689.23
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	49,516,898,000.00	1,684,691,949.81	4,214,719,755.23	8.5%	45,302,178,244.77
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	43,882,598,000.00	-	722,713,617.43	1.6%	43,159,884,382.57
OTHER RECURRENT (2203-2209)	5,634,300,000.00	1,684,691,949.81	3,492,006,137.80	62.0%	2,142,293,862.20
Transfer to Capital Account	276,561,734,000.00	25,194,792,776.74	47,797,856,738.70	17.3%	228,763,877,261.30
Other Receipts	137,772,386,000.00	42,321,963,029.70	42,321,963,029.70	30.7%	95,450,422,970.30
13 - AID AND GRANTS	34,022,386,000.00	40,931,963,029.70	40,931,963,029.70	120.3%	- 6,909,577,029.70
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	103,750,000,000.00	1,390,000,000.00	1,390,000,000.00	1.3%	102,360,000,000.00
Capital Expenditure	414,334,120,000.00	62,388,893,068.80	98,496,940,264.90	23.8%	315,837,179,735.10
23 - Capital Expenditure	414,334,120,000.00	62,388,893,068.80	98,496,940,264.90	23.8%	315,837,179,735.10
Total Revenue (including OB)	521,561,386,000.00	85,164,261,362.14	115,278,485,834.40	22.1%	406,282,900,165.60
Total Expenditure	521,561,386,000.00	80,036,398,624.50	123,655,606,330.90	23.7%	397,905,779,669.10

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2024 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Revenue	510,561,386,000.00	85,164,261,362.14	115,278,485,834.40	22.6%	395,282,900,165.60
010000000000	Administration Sector	422,736,000.00	31,316,437.27	54,700,416.79	12.9%	368,035,583.21
011100000000	Governor's Office	7,300,000.00	-	-	0.0%	7,300,000.00
011100100100	Office of the Executive Governor	7,300,000.00	-	-	0.0%	7,300,000.00
016100000000	Office of the Secretary to the State Government	58,150,000.00	22,514,823.25	43,491,846.50	74.8%	14,658,153.50
016100100100	Office of the Secretary to the State Government	58,150,000.00	22,514,823.25	43,491,846.50	74.8%	14,658,153.50
012300000000	Ministry of Information and Communication	332,306,000.00	3,489,100.00	4,851,200.00	1.5%	327,454,800.00
012300100100	Ministry of Information and Communication	166,000.00	-	-	0.0%	166,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	75,540,000.00	1,357,100.00	2,714,200.00	3.6%	72,825,800.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	251,000,000.00	2,132,000.00	2,137,000.00	0.9%	248,863,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	5,600,000.00	-	-	0.0%	5,600,000.00
014000000000	Auditor General	10,930,000.00	215,000.00	224,400.00	2.1%	10,705,600.00
014000100100	Office of the State Auditor General	5,500,000.00	15,000.00	20,000.00	0.4%	5,480,000.00
014000200100	Office of the Auditor General for Local Government	5,430,000.00	200,000.00	204,400.00	3.8%	5,225,600.00
014700000000	Civil Service Commission (CSC)	1,850,000.00	294,000.00	588,000.00	31.8%	1,262,000.00
014700100100	Civil Service Commission	1,850,000.00	294,000.00	588,000.00	31.8%	1,262,000.00
014900000000	Local Government Service Commission	1,000,000.00	-	-	0.0%	1,000,000.00
014900100100	Local Government Service Commission	1,000,000.00	-	-	0.0%	1,000,000.00
014800000000	Enugu State Independent Electoral Commission	5,600,000.00	1,109,014.02	1,283,720.29	22.9%	4,316,279.71
014800100100	Enugu State Independent Electoral Commission	5,600,000.00	1,109,014.02	1,283,720.29	22.9%	4,316,279.71
016600000000	Ministry of Human Development and Poverty Eradication	5,600,000.00	3,694,500.00	4,261,250.00	76.1%	1,338,750.00
016600100100	Ministry of Human Development and Poverty Eradication	5,600,000.00	3,694,500.00	4,261,250.00	76.1%	1,338,750.00
020000000000	Economic Sector	472,046,131,500.00	80,954,161,723.39	110,286,921,264.22	23.4%	361,759,210,235.78
021500000000	Ministry of Agriculture and Agro-Industrialization	4,811,970,000.00	1,396,213,400.00	1,397,762,900.00	29.0%	3,414,207,100.00
021500100100	Ministry of Agriculture and Agro-Industrialization	4,511,970,000.00	1,396,213,400.00	1,397,762,900.00	31.0%	3,114,207,100.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	300,000,000.00	-	-	0.0%	300,000,000.00
022000000000	Ministry of Finance and Economic Development	264,203,886,000.00	77,251,149,739.29	106,447,242,007.69	40.3%	157,756,643,992.31
022000100100	Ministry of Finance and Economic Development	80,103,886,000.00	115,154,309.00	115,180,102.00	0.1%	79,988,705,898.00
022000700100	Office of the State Accountant- General	120,000,000,000.00	69,076,854,366.45	96,931,088,629.31	80.8%	23,068,911,370.69
022000800100	Enugu State Internal Revenue Services	60,000,000,000.00	7,963,103,609.70	9,302,415,822.24	15.5%	50,697,584,177.76
022001200100	Enugu State Gaming Commission	4,100,000,000.00	96,037,454.14	98,557,454.14	2.4%	4,001,442,545.86
022200000000	Ministry of Trade, Investment and Industry	338,800,000.00	127,762,618.00	129,080,618.00	38.1%	209,719,382.00
022200100100	Ministry of Trade, Investment and Industry	240,700,000.00	127,762,618.00	129,080,618.00	53.6%	111,619,382.00
022201700100	Enugu State Investment Development Authority	3,100,000.00	-	-	0.0%	3,100,000.00
022201900100	Enugu Marketing Company	95,000,000.00	-	-	0.0%	95,000,000.00
022800000000	Ministry of Science and Technology	650,000.00	-	-	0.0%	650,000.00
022800100100	Ministry of Science and Technology	650,000.00	-	-	0.0%	650,000.00
022900000000	Ministry of Transport	10,071,000,000.00	80,469,427.06	89,138,957.06	0.9%	9,981,861,042.94
022900100100	Ministry of Transport	10,000,000,000.00	80,469,427.06	89,138,957.06	0.9%	9,910,861,042.94
022905300100	Enugu State Transport Company ENTRACO	66,000,000.00	-	-	0.0%	66,000,000.00
022905300200	Coal City Transport Services	5,000,000.00	-	-	0.0%	5,000,000.00
023100000000	Ministry of Energy and Mineral Resources	5,908,150,000.00	-	-	0.0%	5,908,150,000.00
023100100100	Ministry of Energy and Mineral Resources	5,908,150,000.00	-	-	0.0%	5,908,150,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
023400000000	Ministry of Works and Infrastructure	100,000,000.00	73,157,250.00	78,318,500.00	78.3%	21,681,500.00
023400100100	Ministry of Works and Infrastructure	50,000,000.00	73,157,250.00	78,318,500.00	156.6%	- 28,318,500.00
023410200100	Rural Access Mobility Project (RAMP)	50,000,000.00	-	-	0.0%	50,000,000.00
023600000000	Ministry of Culture and Tourism	20,050,000.00	82,279,504.00	83,934,489.00	418.6%	- 63,884,489.00
023600100100	Ministry of Culture and Tourism	2,000,000.00	-	-	0.0%	2,000,000.00
023605200100	Tourism Board	18,050,000.00	82,279,504.00	83,934,489.00	465.0%	- 65,884,489.00
023800000000	State Economic Planning Commission	6,500,000,000.00	-	-	0.0%	6,500,000,000.00
023800100100	State Economic Planning Commission	6,500,000,000.00	-	-	0.0%	6,500,000,000.00
025200000000	Ministry of Water Resources	29,336,500,000.00	43,465,342.00	44,473,892.00	0.2%	29,292,026,108.00
025200100100	Ministry of Water Resources	504,000,000.00	-	-	0.0%	504,000,000.00
025210200100	Enugu State Water Corporation	28,832,500,000.00	43,465,342.00	44,473,892.00	0.2%	28,788,026,108.00
025300000000	Ministry of Housing	75,447,125,500.00	1,052,036,097.00	1,078,114,236.00	1.4%	74,369,011,264.00
025300100100	Ministry of Housing	135,500,000.00	136,869,795.00	147,762,314.00	109.0%	- 12,262,314.00
025301000100	Enugu State Housing Development Corporation	75,311,625,500.00	915,166,302.00	930,351,922.00	1.2%	74,381,273,578.00
025400000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	76,650,000.00	16,393,500.00	20,000,500.00	26.1%	56,649,500.00
025400100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	59,950,000.00	14,125,500.00	17,248,000.00	28.8%	42,702,000.00
025400700100	Fire Service Department	16,700,000.00	2,268,000.00	2,752,500.00	16.5%	13,947,500.00
026000000000	Ministry of Lands and Urban Development	24,731,350,000.00	831,234,846.04	918,855,164.47	3.7%	23,812,494,835.53
026000100100	Ministry of Lands and Urban Development	24,676,050,000.00	802,808,846.04	881,433,164.47	3.6%	23,794,616,835.53
026000100200	Office of the Surveyor General	55,300,000.00	28,426,000.00	37,422,000.00	67.7%	17,878,000.00
026400000000	Ministry of Budget and Planning	500,000,000.00	-	-	0.0%	500,000,000.00
026400100100	Ministry of Budget and Planning	500,000,000.00	-	-	0.0%	500,000,000.00
029000000000	Enugu New City Corporation	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
029000100100	Enugu New City Corporation	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
030000000000	Law and Justice Sector	511,725,000.00	96,322,945.60	126,301,140.64	24.7%	385,423,859.36
031800000000	The State Judiciary	502,650,000.00	91,969,220.24	121,208,115.19	24.1%	381,441,884.81
031805100100	Enugu State High Court	462,550,000.00	85,246,510.24	106,774,396.30	23.1%	355,775,603.70
031805100200	Enugu State Multi Door House	10,100,000.00	-	-	0.0%	10,100,000.00
031805200100	Customary Court of Appeal	30,000,000.00	6,722,710.00	14,433,718.89	48.1%	15,566,281.11
032600000000	Ministry of Justice	9,075,000.00	4,353,725.36	5,093,025.45	56.1%	3,981,974.55
032600100100	Ministry of Justice	8,740,000.00	4,243,925.36	4,957,225.45	56.7%	3,782,774.55
032600700100	Citizens' Rights and Mediation Centre	335,000.00	109,800.00	135,800.00	40.5%	199,200.00
040000000000	Regional	492,000,000.00	55,292,165.00	94,355,679.00	19.2%	397,644,321.00
043700000000	Enugu Capital Territory Development Authority	492,000,000.00	55,292,165.00	94,355,679.00	19.2%	397,644,321.00
043700100100	Enugu Capital Territory Development Authority	492,000,000.00	55,292,165.00	94,355,679.00	19.2%	397,644,321.00
050000000000	Social Sector	37,088,793,500.00	4,027,168,090.88	4,716,207,333.75	12.7%	32,372,586,166.25
051300000000	Ministry of Youth and Sport	1,133,830,000.00	3,155,000.00	3,570,000.00	0.3%	1,130,260,000.00
051300100100	Ministry of Youth and Sport	13,830,000.00	3,155,000.00	3,570,000.00	25.8%	10,260,000.00
051300200100	Rangers Management Corporation	1,120,000,000.00	-	-	0.0%	1,120,000,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	5,012,150,000.00	3,243,800.00	5,299,800.00	0.1%	5,006,850,200.00
051400100100	Ministry of Children, Gender Affairs and Social Development	12,150,000.00	3,243,800.00	5,299,800.00	43.6%	6,850,200.00
051406000100	Nigerian for Women Programme	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
051700000000	Ministry of Education	12,450,628,500.00	2,057,443,557.80	2,624,612,580.56	21.1%	9,826,015,919.44
051700100100	Ministry of Education	69,300,000.00	7,439,000.00	22,630,000.00	32.7%	46,670,000.00
051700300100	Enugu State Universal Basic Education Board	2,506,400,000.00	350,000.00	750,000.00	0.0%	2,505,650,000.00
051700800100	Enugu State Library Board	1,275,000.00	-	-	0.0%	1,275,000.00
051700900100	Examinations Development Centre	736,130,000.00	617,842,999.00	641,128,539.00	87.1%	95,001,461.00
051701000100	Agency for Mass Literacy	350,000.00	-	-	0.0%	350,000.00
051701800100	Enugu State Polytechnic Iwollo	56,780,000.00	2,098,459.02	3,168,638.08	5.6%	53,611,361.92
051701900100	Enugu State College of Education (Technical)	191,426,000.00	-	-	0.0%	191,426,000.00
051702600200	Enugu State University of Science and Technology (ESUT)	5,485,758,700.00	934,672,608.78	1,461,396,312.48	26.6%	4,024,362,387.52
051702600300	ESUTH College of Medicine (Teaching Hospital)	32,540,000.00	-	-	0.0%	32,540,000.00
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	543,243,000.00	-	-	0.0%	543,243,000.00
051703100100	Institute of Management and Technology (IMT)	2,015,645,800.00	494,107,491.00	494,349,591.00	24.5%	1,521,296,209.00
051705100100	Post-Primary Schools Management Board (PPSMB)	745,500,000.00	-	-	0.0%	745,500,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	66,280,000.00	933,000.00	1,189,500.00	1.8%	65,090,500.00
052100000000	Ministry of Health	9,838,785,000.00	529,243,968.48	551,920,523.48	5.6%	9,286,864,476.52
052100100100	Ministry of Health	1,077,850,000.00	12,373,025.00	24,904,525.00	2.3%	1,052,945,475.00
052100300100	Enugu State Primary Health Care Development Agency	6,900,000,000.00	-	-	0.0%	6,900,000,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,743,030,000.00	474,055,758.48	475,987,258.48	27.3%	1,267,042,741.52
052110200100	Enugu State Hospitals Management Board (SHB)	31,000,000.00	27,091,580.00	30,133,985.00	97.2%	866,015.00
052110300100	Enugu State College of Health Technology, Oji River	58,000,000.00	10,058,250.00	12,549,200.00	21.6%	45,450,800.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	28,905,000.00	5,665,355.00	8,345,555.00	28.9%	20,559,445.00
053500000000	Ministry of Environment and Climate Change	8,653,400,000.00	1,434,081,764.60	1,530,804,429.71	17.7%	7,122,595,570.29
053500100100	Ministry of Environment and Climate Change	128,560,000.00	1,094,804,370.00	1,174,015,635.11	913.2%	- 1,045,455,635.11
053500400100	Nigeria Erosion and Watershed Management Project (NEWMAP)	5,200,000,000.00	-	-	0.0%	5,200,000,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	3,298,000,000.00	218,019,144.60	235,280,544.60	7.1%	3,062,719,455.40
053505300200	Forestry Commission	840,000.00	1,485,000.00	1,535,000.00	182.7%	- 695,000.00
053505400100	Enugu State Structures for Signage and Advertisement Agency	26,000,000.00	119,773,250.00	119,973,250.00	461.4%	- 93,973,250.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2024 Q2 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
1	REVENUE	510,561,386,000.00	85,164,261,362.14	115,278,485,834.40	22.6%	395,282,900,165.60
11	GOVERNMENT SHARE OF FAAC	120,000,000,000.00	28,144,891,336.75	55,999,125,599.61	46.7%	64,000,874,400.39
1101	GOVERNMENT SHARE OF FAAC	120,000,000,000.00	28,144,891,336.75	55,999,125,599.61	46.7%	64,000,874,400.39
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	60,000,000,000.00	3,228,067,054.74	8,579,588,399.31	14.3%	51,420,411,600.69
11010101	STATUTORY ALLOCATION	60,000,000,000.00	3,228,067,054.74	8,579,588,399.31	14.3%	51,420,411,600.69
110102	STATE GOVERNMENT SHARE OF VAT	44,000,000,000.00	15,601,041,942.97	30,250,395,628.99	68.8%	13,749,604,371.01
11010201	SHARE OF VAT	44,000,000,000.00	15,601,041,942.97	30,250,395,628.99	68.8%	13,749,604,371.01
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	16,000,000,000.00	9,315,782,339.04	17,169,141,571.31	107.3%	- 1,169,141,571.31
11010301	EXCESS CRUDE	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010313	Exchange Rate Difference	2,000,000,000.00	8,679,623,675.14	15,882,897,398.94	794.1%	- 13,882,897,398.94
11010315	Non Oil Revenue	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
11010319	Forex Equalization	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
11010320	MISCELLANEOUS FAAC	6,500,000,000.00	636,158,663.90	1,286,244,172.37	19.8%	5,213,755,827.63
12	INDEPENDENT REVENUE	252,789,000,000.00	14,697,406,995.69	16,957,397,205.09	6.7%	235,831,602,794.91
1201	TAX REVENUE	58,193,283,000.00	2,462,142,017.82	3,779,676,061.63	6.5%	54,413,606,938.37
120101	PERSONAL TAXES	34,558,933,000.00	1,937,194,312.47	2,181,806,812.19	6.3%	32,377,126,187.81
12010101	Capital Gains Tax	117,171,000.00	865,234,098.00	865,234,098.00	738.4%	- 748,063,098.00
12010102	Direct Assessment Tax (Current)	9,852,059,000.00	888,861,903.72	1,133,474,403.44	11.5%	8,718,584,596.56
12010104	Pay As You Earn (PAYE) - Federal	22,015,710,000.00	23,980,000.00	23,980,000.00	0.1%	21,991,730,000.00
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	507,697,000.00	122,342,223.75	122,342,223.75	24.1%	385,354,776.25
12010109	Penalties Tax	2,066,296,000.00	36,776,087.00	36,776,087.00	1.8%	2,029,519,913.00
120103	OTHER TAXES	23,634,350,000.00	524,947,705.35	1,597,869,249.44	6.8%	22,036,480,750.56
12010301	Pools Betting Tax (Current)	200,000,000.00	-	2,500,000.00	1.3%	197,500,000.00
12010303	5% Withholding Tax on Payment to Contractors	105,908,000.00	1,109,014.02	59,383,780.60	56.1%	46,524,219.40
12010312	Enugu State Property and Land Use Tax	21,438,400,000.00	513,228,708.33	1,522,575,385.84	7.1%	19,915,824,614.16
12010314	Mortuary Levy	101,555,000.00	124,200.00	154,200.00	0.2%	101,400,800.00
12010315	Infrastructural Development Levy	787,487,000.00	10,485,783.00	13,255,883.00	1.7%	774,231,117.00
12010316	10% Withholding Tax on Consultancy	1,000,000.00	-	-	0.0%	1,000,000.00
12010317	Sports Betting Proprietors Lucky Tax	800,000,000.00	-	-	0.0%	800,000,000.00
12010318	Loto Proprietors Weekly Tax	200,000,000.00	-	-	0.0%	200,000,000.00
1202	NON-TAX REVENUE	194,595,717,000.00	12,235,264,977.87	13,177,721,143.46	6.8%	181,417,995,856.54
120201	LICENCES - GENERAL	2,469,790,000.00	119,321,033.58	129,449,433.58	5.2%	2,340,340,566.42
12020122	HUNTING PERMITS	190,000.00	-	-	0.0%	190,000.00
12020132	MOTOR VEHICLE LICENSES	300,575,000.00	9,058,400.00	9,058,400.00	3.0%	291,516,600.00
12020133	DRIVERS' LICENSES	400,575,000.00	437,500.00	9,495,900.00	2.4%	391,079,100.00
12020138	Forestry Licenses	420,000.00	1,485,000.00	1,535,000.00	365.5%	- 1,115,000.00
12020145	Pools Agents Licenses (Current)	150,000,000.00	-	-	0.0%	150,000,000.00
12020146	Pools Agents Licenses (Arrears)	150,000,000.00	-	-	0.0%	150,000,000.00
12020150	Pools Proprietor Licenses	150,000,000.00	93,777,454.14	93,777,454.14	62.5%	56,222,545.86
12020157	Renewal of Mass Transit Operators Licenses	6,000,000.00	540,000.00	1,540,000.00	25.7%	4,460,000.00
12020181	License for Water Producing Companies	700,000.00	-	-	0.0%	700,000.00

Code	Economic	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
12020189	Renewal of License for Water Producing Companies	3,100,000.00	-	-	0.0%	3,100,000.00
12020190	Renewal of License for Commercial/Private Water Borehole	58,000,000.00	11,762,679.44	11,762,679.44	20.3%	46,237,320.56
12020191	Loto Proprietors License	150,000,000.00	-	-	0.0%	150,000,000.00
12020192	Loto Ageat License	800,000,000.00	-	-	0.0%	800,000,000.00
12020193	Sport Betting Proprietor s License	300,000,000.00	2,260,000.00	2,280,000.00	0.8%	297,720,000.00
12020195	Permit Licences and Concession	230,000.00	-	-	0.0%	230,000.00
120204	FEES - GENERAL	36,166,909,000.00	5,976,435,962.48	6,569,545,881.33	18.2%	29,597,363,118.67
12020401	COURT FEES	30,050,000.00	83,526,581.24	91,279,590.13	303.8%	61,229,590.13
12020404	TRADE UNION FEES	2,000,000.00	-	-	0.0%	2,000,000.00
12020412	RESEARCH TESTING FEES	2,300,000.00	-	-	0.0%	2,300,000.00
12020417	CONTRACTOR REGISTRATION FEES	21,415,000.00	73,852,250.00	78,213,500.00	365.2%	56,798,500.00
12020424	ACCREDITATION FEES	965,000.00	-	-	0.0%	965,000.00
12020426	COURT SUMMONS FEES	1,200,000.00	-	-	0.0%	1,200,000.00
12020427	TENDER FEES	644,654,000.00	34,724,157.00	37,024,157.00	5.7%	607,629,843.00
12020428	FIRE SAFETY CERTIFICATE FEES	500,000.00	-	-	0.0%	500,000.00
12020430	PROFESSIONAL REGISTRATION FEES	200,000.00	-	-	0.0%	200,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	8,000,000.00	-	5,000.00	0.1%	7,995,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	26,500,000.00	119,773,250.00	119,973,250.00	452.7%	93,473,250.00
12020437	DEEDS REGISTRATION FEES	50,000,000.00	458,000.00	26,553,729.00	53.1%	23,446,271.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	590,300,000.00	219,279,859.92	273,752,232.92	46.4%	316,547,767.08
12020441	LABORATORY FEES	635,836,000.00	-	-	0.0%	635,836,000.00
12020442	ASSOCIATION FEES	2,003,000.00	5,292,400.00	5,292,400.00	264.2%	3,289,400.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	4,660,000.00	-	-	0.0%	4,660,000.00
12020447	LAND USE FEES	1,500,000.00	83,000.00	83,000.00	5.5%	1,417,000.00
12020449	BUSINESS/TRADE OPERATING FEES	9,876,600,000.00	147,606,618.00	149,016,618.00	1.5%	9,727,583,382.00
12020450	INSPECTION FEES	329,100,000.00	285,625,500.00	294,354,572.00	89.4%	34,745,428.00
12020451	TIMBER & FOREST FEES	5,908,150,000.00	-	-	0.0%	5,908,150,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	5,645,723,300.00	1,609,709,353.48	1,647,674,643.48	29.2%	3,998,048,656.52
12020453	APPLICATIONS FEES	57,540,000.00	24,953,500.00	26,699,465.00	46.4%	30,840,535.00
12020454	PARKING FEES	40,000,000.00	15,000,980.00	18,364,494.00	45.9%	21,635,506.00
12020455	Registration of Motor Vehicles Fees	431,575,000.00	780,469,650.94	797,637,055.94	184.8%	366,062,055.94
12020456	Road Traffic Exam Fees	250,575,000.00	124,200.00	196,000.00	0.1%	250,379,000.00
12020464	Fees for Registration of Non Formal Learning Center	100,000.00	-	-	0.0%	100,000.00
12020465	Renewal of Non Formal Learning Center	150,000.00	-	-	0.0%	150,000.00
12020468	Legacy Estate Development Fee	1,750,000.00	132,089,795.00	132,701,482.50	7582.9%	130,951,482.50
12020469	Registration of Estate Developer	1,000,000.00	-	-	0.0%	1,000,000.00
12020470	Survey Fee	46,000,000.00	28,611,965.00	37,607,965.00	81.8%	8,392,035.00
12020471	Computerization Fee	12,485,000.00	-	-	0.0%	12,485,000.00
12020473	Registration of Vocational Centre	100,000.00	7,500.00	15,000.00	15.0%	85,000.00
12020475	Registration of Private School	15,000,000.00	3,400,000.00	16,250,000.00	108.3%	1,250,000.00
12020476	Renewal of Registration of Private School	35,000,000.00	850,000.00	850,000.00	2.4%	34,150,000.00
12020477	Application Form Fees from Private School	4,800,000.00	150,000.00	1,330,000.00	27.7%	3,470,000.00
12020483	Registration of Youth Clubs and Orgnisations	200,000.00	-	-	0.0%	200,000.00
12020484	Renewal of Youth Clubs and Organisations	60,000.00	-	-	0.0%	60,000.00
12020486	Development Fees	2,000,000,000.00	104,142,055.96	104,236,355.96	5.2%	1,895,763,644.04
12020487	Registration Fees of Hospital	12,000,000.00	27,534,580.00	27,549,580.00	229.6%	15,549,580.00
12020488	Renewal Registration Fees of Hospital	40,000,000.00	3,450,000.00	5,940,000.00	14.9%	34,060,000.00
12020491	Sanitation Fees	2,880,000,000.00	117,182,144.60	123,501,144.60	4.3%	2,756,498,855.40
12020492	School Equipment Fees	417,000,000.00	-	-	0.0%	417,000,000.00
12020493	Immunization Fees	112,000.00	-	-	0.0%	112,000.00
12020494	Pre-qualification/Processing Fees	3,519,000.00	-	46,000.00	1.3%	3,473,000.00
12020495	Certificate of Recognition Fees	3,000,000.00	600,000.00	600,000.00	20.0%	2,400,000.00
12020496	Clearance Fees for Ofala Festivals	300,000.00	-	-	0.0%	300,000.00
12020497	Medical Ward Fees	130,436,000.00	-	-	0.0%	130,436,000.00
12020498	Right of Way Permit Fees/Cutting of Road	27,000,000.00	-	-	0.0%	27,000,000.00
12020499	Other Fees	5,975,550,700.00	2,157,938,621.34	2,552,798,645.80	42.7%	3,422,752,054.20

Code	Economic	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
120205	FINES - GENERAL	106,740,000.00	32,339,166.06	43,598,462.06	40.8%	63,141,537.94
12020501	Penalty for Offences - General	59,720,000.00	941,900.00	6,998,600.00	11.7%	52,721,400.00
12020502	Court Fines	10,000,000.00	655,439.00	3,205,935.00	32.1%	6,794,065.00
12020503	Travelers Manifest Offence Fines	8,000,000.00	6,590,000.00	7,379,100.00	92.2%	620,900.00
12020504	Traffic Offences Fines	20,000,000.00	24,151,827.06	26,014,827.06	130.1%	6,014,827.06
12020505	Sewerage Control Fines	400,000.00	-	-	0.0%	400,000.00
12020506	Conservation Offences Fines	50,000.00	-	-	0.0%	50,000.00
12020509	Sanitation Offences Fines	120,000.00	-	-	0.0%	120,000.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	1,200,000.00	-	-	0.0%	1,200,000.00
12020520	Contravention Fines	5,170,000.00	-	-	0.0%	5,170,000.00
12020531	Forest Offences Fines	80,000.00	-	-	0.0%	80,000.00
12020546	Fines from Non Compliance on Plan Approval	2,000,000.00	-	-	0.0%	2,000,000.00
120206	SALES - GENERAL	129,393,197,000.00	5,606,226,192.46	5,623,825,015.52	4.3%	123,769,371,984.48
12020601	Sales of Journal & Publications	108,388,000.00	-	2,773,000.00	2.6%	105,615,000.00
12020604	SALES OF ID CARDS	1,575,000.00	-	-	0.0%	1,575,000.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	620,000.00	-	229,750.00	37.1%	390,250.00
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	6,800,000.00	2,098,459.02	3,168,638.08	46.6%	3,631,361.92
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	120,000,000.00	-	-	0.0%	120,000,000.00
12020616	Sale of Old Newspapers	2,000,000.00	-	-	0.0%	2,000,000.00
12020619	Sale of Photographs	52,000.00	-	-	0.0%	52,000.00
12020623	Sale of Land, Housing and Estate	124,100,000,000.00	853,532,922.00	853,532,922.00	0.7%	123,246,467,078.00
12020629	Sales of Scraps and Others	300,000.00	-	-	0.0%	300,000.00
12020653	Sale of Registration Forms	5,750,000.00	-	-	0.0%	5,750,000.00
12020654	Sale of Application Forms for Casino Licences	4,500,000.00	8,200,000.00	10,600,000.00	235.6%	6,100,000.00
12020662	Sales of Enugu State Law Books	1,600,000.00	524,913.36	542,538.36	33.9%	1,057,461.64
12020665	Sale of Forest Produce	100,000.00	-	-	0.0%	100,000.00
12020683	Sale of Motor Tickets	38,000,000.00	-	-	0.0%	38,000,000.00
12020688	Sale of Livestock Products	10,000.00	-	-	0.0%	10,000.00
12020690	Sale of Planting Materials (Food Crop)	1,700,000.00	6,057,900.00	7,575,900.00	445.6%	5,875,900.00
12020694	Sale of Motor Plates	677,826,000.00	4,729,946,498.08	4,729,946,498.08	697.8%	4,052,120,498.08
12020699	Others Sales	4,323,976,000.00	5,865,500.00	15,455,769.00	0.4%	4,308,520,231.00
120207	EARNINGS -GENERAL	2,210,640,000.00	84,494,304.00	335,764,889.00	15.2%	1,874,875,111.00
12020701	Earnings from Consultancy Services	1,566,000.00	-	-	0.0%	1,566,000.00
12020703	Earnings from Hire of Plants and Equipment	206,617,000.00	-	200,095,050.00	96.8%	6,521,950.00
12020704	Earnings from the Use of Govt. Vehicle	100,000.00	-	-	0.0%	100,000.00
12020705	Earnings from the Use of Govt. Halls	8,903,000.00	-	-	0.0%	8,903,000.00
12020707	Earnings from Government House Clinic	4,500,000.00	782,800.00	2,427,800.00	54.0%	2,072,200.00
12020708	Earnings from Agricultural Produce	95,000,000.00	-	-	0.0%	95,000,000.00
12020710	Earnings from Guest Houses	556,000.00	-	-	0.0%	556,000.00
12020711	Earnings from Commercial Activities	880,560,000.00	-	48,000,000.00	5.5%	832,560,000.00
12020788	Earnings from Cards and Lucky Games (Lottery)	550,000,000.00	-	-	0.0%	550,000,000.00
12020790	Earnings from State Cultural Troupes	2,000,000.00	-	-	0.0%	2,000,000.00
12020799	Other Earnings	460,838,000.00	83,711,504.00	85,242,039.00	18.5%	375,595,961.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	105,566,000.00	25,907,023.25	47,356,046.50	44.9%	58,209,953.50
12020803	Rent on Govt. Buildings	104,446,000.00	25,907,023.25	47,356,046.50	45.3%	57,089,953.50
12020806	Rent on Senior Staff Quarters	150,000.00	-	-	0.0%	150,000.00
12020822	Rent on Canteens	970,000.00	-	-	0.0%	970,000.00
120209	RENT ON LAND & OTHERS - GENERAL	22,438,105,000.00	271,752,630.16	309,392,749.59	1.4%	22,128,712,250.41
12020903	Rents & Premium on the Allocation of Land	6,003,000,000.00	216,871,150.16	222,084,829.59	3.7%	5,780,915,170.41
12020907	Current (Ground Rent)	8,435,105,000.00	54,881,480.00	87,307,920.00	1.0%	8,347,797,080.00
12020908	Arrears (Ground Rent)	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
12020909	Penalties (Ground Rent)	3,000,000,000.00	-	-	0.0%	3,000,000,000.00

Code	Economic	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
120210	REPAYMENTS - GENERAL	1,542,812,000.00	3,634,356.88	3,634,356.88	0.2%	1,539,177,643.12
12021005	Other Refunds	49,921,000.00	-	-	0.0%	49,921,000.00
12021014	Recovery from back duty assessment	1,492,891,000.00	3,634,356.88	3,634,356.88	0.2%	1,489,256,643.12
120211	INVESTMENT INCOME	160,687,000.00	115,154,309.00	115,154,309.00	71.7%	45,532,691.00
12021102	Dividend Received	160,010,000.00	115,154,309.00	115,154,309.00	72.0%	44,855,691.00
12021103	Other Investment Income	677,000.00	-	-	0.0%	677,000.00
120212	INTEREST EARNED	1,271,000.00	-	-	0.0%	1,271,000.00
12021201	Interest on Bank Deposit	1,271,000.00	-	-	0.0%	1,271,000.00
13	AID AND GRANTS	34,022,386,000.00	40,931,963,029.70	40,931,963,029.70	120.3%	- 6,909,577,029.70
1302	GRANTS	34,022,386,000.00	40,931,963,029.70	40,931,963,029.70	120.3%	- 6,909,577,029.70
130201	DOMESTIC GRANTS	33,122,386,000.00	-	-	0.0%	33,122,386,000.00
13020102	CAPITAL GRANTS FROM FGN	27,022,386,000.00	-	-	0.0%	27,022,386,000.00
13020103	CURRENT GRANTS FROM LGAS	125,000,000.00	-	-	0.0%	125,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	5,975,000,000.00	-	-	0.0%	5,975,000,000.00
130202	FOREIGN GRANTS	900,000,000.00	40,931,963,029.70	40,931,963,029.70	4548.0%	- 40,031,963,029.70
13020202	CAPITAL FOREIGN GRANTS	900,000,000.00	40,931,963,029.70	40,931,963,029.70	4548.0%	- 40,031,963,029.70
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	103,750,000,000.00	1,390,000,000.00	1,390,000,000.00	1.3%	102,360,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	103,750,000,000.00	1,390,000,000.00	1,390,000,000.00	1.3%	102,360,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	71,000,000,000.00	-	-	0.0%	71,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	71,000,000,000.00	-	-	0.0%	71,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	32,750,000,000.00	1,390,000,000.00	1,390,000,000.00	4.2%	31,360,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	32,750,000,000.00	1,390,000,000.00	1,390,000,000.00	4.2%	31,360,000,000.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2024 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	521,561,386,000.00	80,036,398,624.50	123,655,606,330.90	23.7%	397,905,779,669.10
010000000000	Administration Sector	57,989,685,167.00	11,039,160,142.30	15,266,165,535.83	26.3%	42,723,519,631.17
011000000000	Governor's Office	34,066,625,555.00	7,636,134,341.92	9,317,720,368.58	27.4%	24,748,905,186.42
011100100100	Office of the Executive Governor	32,530,748,100.00	7,621,280,229.37	9,300,332,370.26	28.6%	23,230,415,729.74
011100100200	Office of the Deputy Governor	661,491,455.00	12,819,112.55	15,352,998.32	2.3%	646,138,456.68
011100300100	Boundary Adjustment Commission	10,550,000.00	-	-	0.0%	10,550,000.00
011100800100	Enugu State Emergency Management Agency	156,400,000.00	-	-	0.0%	156,400,000.00
011100900100	Council for Privatization and Commercialization	19,650,000.00	-	-	0.0%	19,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	36,638,000.00	2,035,000.00	2,035,000.00	5.6%	34,603,000.00
011101600200	Economic Affairs Unit	4,850,000.00	-	-	0.0%	4,850,000.00
011101800100	Enugu State Social Investment Agency	2,750,000.00	-	-	0.0%	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	54,929,000.00	-	-	0.0%	54,929,000.00
011110100100	Project Development and Implementation Dept.	550,869,000.00	-	-	0.0%	550,869,000.00
011118400100	Volunteer Service Agency	8,250,000.00	-	-	0.0%	8,250,000.00
011105200100	SERVICOM	29,500,000.00	-	-	0.0%	29,500,000.00
016100000000	Office of the Secretary to the State Government	3,385,350,535.00	80,085,939.45	108,435,174.63	3.2%	3,276,915,360.37
016100100100	Office of the Secretary to the State Government	2,501,555,120.00	42,956,750.87	63,964,567.77	2.6%	2,437,590,552.23
016100200100	Economic Affairs and Parastatals	4,500,000.00	-	-	0.0%	4,500,000.00
016101600100	Enugu State Economic Development Department	4,850,000.00	-	-	0.0%	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	111,537,654.00	21,730,787.90	25,955,030.21	23.3%	85,582,623.79
016102100200	Enugu State Liaison Office, Abuja	78,947,761.00	15,398,400.68	18,515,576.65	23.5%	60,432,184.35
016103700100	Muslim Pilgrims Board	70,100,000.00	-	-	0.0%	70,100,000.00
016103800100	Christian Pilgrims Board	609,000,000.00	-	-	0.0%	609,000,000.00
016105200200	State Focal Office World Bank Development Partner	4,860,000.00	-	-	0.0%	4,860,000.00
011200000000	Enugu State House of Assembly (The Legislature)	6,231,579,113.00	381,126,218.23	473,295,265.20	7.6%	5,758,283,847.80
011200300100	Enugu State House of Assembly (The Legislature)	6,158,329,113.00	381,126,218.23	473,295,265.20	7.7%	5,685,033,847.80
011200400100	Enugu State House of Assembly Service Commission	73,250,000.00	-	-	0.0%	73,250,000.00
012300000000	Ministry of Information and Communication	1,554,849,506.00	67,405,196.36	84,877,600.57	5.5%	1,469,971,905.43
012300100100	Ministry of Information and Communication	338,876,800.00	54,812,435.20	68,735,555.72	20.3%	270,141,244.28
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	935,276,880.00	-	1,000,000.00	0.1%	934,276,880.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	176,589,076.00	12,592,761.16	15,142,044.85	8.6%	161,447,031.15
012305500100	Enugu State Printing and Publishing Company (Daily Star)	104,106,750.00	-	-	0.0%	104,106,750.00
012500000000	Office of the Head of State Civil Service	10,726,918,291.00	2,664,535,501.85	5,041,042,432.62	47.0%	5,685,875,858.38
012500100100	Office of the Head of State Civil Service	10,716,588,291.00	2,664,535,501.85	5,041,042,432.62	47.0%	5,675,545,858.38
012500500100	Establishment, Pension and Training	5,450,000.00	-	-	0.0%	5,450,000.00
012500500200	Public Service Department	4,880,000.00	-	-	0.0%	4,880,000.00
014000000000	Auditor General	242,736,605.00	29,655,943.55	35,667,751.28	14.7%	207,068,853.72
014000100100	Office of the State Auditor General	180,844,668.00	18,905,840.55	22,610,483.78	12.5%	158,234,184.22
014000200100	Office of the Auditor General for Local Government	61,891,937.00	10,750,103.00	13,057,267.50	21.1%	48,834,669.50
014700000000	Civil Service Commission (CSC)	160,103,700.00	42,739,087.68	48,569,978.68	30.3%	111,533,721.32
014700100100	Civil Service Commission	160,103,700.00	42,739,087.68	48,569,978.68	30.3%	111,533,721.32
014900000000	Local Government Service Commission	54,258,332.00	12,546,691.65	14,919,611.06	27.5%	39,338,720.94
014900100100	Local Government Service Commission	54,258,332.00	12,546,691.65	14,919,611.06	27.5%	39,338,720.94

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
014800000000	Enugu State Independent Electoral Commission	560,067,325.00	51,976,149.25	62,808,182.33	11.2%	497,259,142.67
014800100100	Enugu State Independent Electoral Commission	560,067,325.00	51,976,149.25	62,808,182.33	11.2%	497,259,142.67
016600000000	Ministry of Human Development and Poverty Eradication	799,931,235.00	60,720,224.36	65,265,437.27	8.2%	734,665,797.73
016600100100	Ministry of Human Development and Poverty Eradication	799,931,235.00	60,720,224.36	65,265,437.27	8.2%	734,665,797.73
016700000000	Ministry of Special Duties	207,264,970.00	12,234,848.00	13,563,733.61	6.5%	193,701,236.39
016700100100	Ministry of Special Duties	207,264,970.00	12,234,848.00	13,563,733.61	6.5%	193,701,236.39
020000000000	Economic Sector	254,454,203,260.84	54,754,213,569.28	80,870,998,197.97	31.8%	173,583,205,062.87
021500000000	Ministry of Agriculture and Agro-Industrialization	25,033,394,871.81	224,549,725.89	423,743,373.84	1.7%	24,609,651,497.97
021500100100	Ministry of Agriculture and Agro-Industrialization	22,837,140,200.00	224,549,725.89	423,743,373.84	1.9%	22,413,396,826.16
021502600100	Veterinary School, Achi	3,900,000.00	-	-	0.0%	3,900,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	8,505,000.00	-	-	0.0%	8,505,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	-	-	0.0%	2,400,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	2,011,227,400.00	-	-	0.0%	2,011,227,400.00
021510700200	Enugu State FGN/IFAD Value Chain Development Programme	91,500,000.00	-	-	0.0%	91,500,000.00
021510700300	Enugu State Agro-Processing, Productivity Enhancement and Livelihood Support Programme (APPE)	2,721,039.15	-	-	0.0%	2,721,039.15
021510700400	Agricultural Transformation Agenda Support Prog (ATASP-1)	76,001,232.66	-	-	0.0%	76,001,232.66
022000000000	Ministry of Finance and Economic Development	22,139,009,605.00	1,970,187,488.06	3,822,416,352.61	17.3%	18,316,593,252.39
022000100100	Ministry of Finance and Economic Development	1,744,909,160.00	146,862,386.10	175,703,680.80	10.1%	1,569,205,479.20
022000700100	Office of the State Accountant- General	17,442,390,000.00	1,684,691,949.81	3,495,206,137.80	20.0%	13,947,183,862.20
022000800100	Enugu State Internal Revenue Services	2,911,581,246.00	126,192,590.01	136,587,580.09	4.7%	2,774,993,665.91
022001200100	Enugu State Gaming Commission	40,129,199.00	12,440,562.14	14,918,953.92	37.2%	25,210,245.08
022200000000	Ministry of Trade, Investment and Industry	1,956,652,534.00	92,202,411.15	232,313,487.58	11.9%	1,724,339,046.42
022200100100	Ministry of Trade, Investment and Industry	1,183,512,534.00	92,202,411.15	232,313,487.58	19.6%	951,199,046.42
022201700100	Enugu State Investment Development Authority	87,070,000.00	-	-	0.0%	87,070,000.00
022201800100	Small and Medium Scale Enterprises Promotion	461,670,000.00	-	-	0.0%	461,670,000.00
022201900100	Enugu Marketing Company	224,400,000.00	-	-	0.0%	224,400,000.00
022700000000	Ministry of Labour and Productivity	80,459,819.00	12,439,421.55	14,641,460.58	18.2%	65,818,358.42
022700100100	Ministry of Labour and Productivity	80,459,819.00	12,439,421.55	14,641,460.58	18.2%	65,818,358.42
022800000000	Ministry of Science and Technology	1,613,095,280.00	62,461,908.55	347,573,993.67	21.5%	1,265,521,286.33
022800100100	Ministry of Science and Technology	1,613,095,280.00	62,461,908.55	347,573,993.67	21.5%	1,265,521,286.33
022900000000	Ministry of Transport	33,050,986,298.00	10,554,330,548.31	10,679,079,243.95	32.3%	22,371,907,054.05
022900100100	Ministry of Transport	32,822,422,999.00	10,554,330,548.31	10,679,079,127.95	32.5%	22,143,343,871.05
022905300100	Enugu State Transport Company ENTRACO	60,903,059.00	-	-	0.0%	60,903,059.00
022905300200	Coal City Transport Services	167,660,240.00	-	116.00	0.0%	167,660,124.00
023100000000	Ministry of Energy and Mineral Resources	1,654,944,685.00	131,600,000.00	197,871,833.00	12.0%	1,457,072,852.00
023100100100	Ministry of Energy and Mineral Resources	399,230,982.00	-	-	0.0%	399,230,982.00
023100100200	Rural Electrification Board (REB)	1,255,713,703.00	131,600,000.00	197,871,833.00	15.8%	1,057,841,870.00
023200000000	State Electricity Regulatory Commission	888,058,000.00	-	51,000,000.00	5.7%	837,058,000.00
023200100100	State Electricity Regulatory Commission	888,058,000.00	-	51,000,000.00	5.7%	837,058,000.00
023400000000	Ministry of Works and Infrastructure	83,804,956,688.03	40,826,040,827.65	61,210,795,086.74	73.0%	22,594,161,601.29
023400100100	Ministry of Works and Infrastructure	83,804,956,688.03	40,826,040,827.65	61,210,795,086.74	73.0%	22,594,161,601.29
023600000000	Ministry of Culture and Tourism	1,799,250,190.00	52,111,842.60	62,262,680.37	3.5%	1,736,987,509.63
023600100100	Ministry of Culture and Tourism	854,547,182.00	42,611,842.60	51,262,680.37	6.0%	803,284,501.63
023600400100	Council for Arts and Culture	37,471,864.00	-	1,500,000.00	4.0%	35,971,864.00
023605200100	Tourism Board	907,231,144.00	9,500,000.00	9,500,000.00	1.0%	897,731,144.00
023800000000	State Economic Planning Commission	6,537,914,633.00	49,696,113.85	58,823,583.57	0.9%	6,479,091,049.43
023800100100	State Economic Planning Commission	6,247,867,653.00	25,304,204.15	29,500,376.25	0.5%	6,218,367,276.75
023800400100	State Bureau of Statistics	290,046,980.00	24,391,909.70	29,323,207.32	10.1%	260,723,772.68
025200000000	Ministry of Water Resources	29,079,509,170.00	374,376,649.25	3,250,356,863.09	11.2%	25,829,152,306.91
025200100100	Ministry of Water Resources	5,672,722,120.00	24,376,649.25	540,719,458.62	9.5%	5,132,002,661.38
025210200100	Enugu State Water Corporation	22,347,821,370.00	350,000,000.00	2,709,637,404.47	12.1%	19,638,183,965.53
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	922,715,680.00	-	-	0.0%	922,715,680.00
025210400100	Small Town Water and Sanitation Agency	136,250,000.00	-	-	0.0%	136,250,000.00
025300000000	Ministry of Housing	13,675,790,413.00	19,486,393.95	23,206,409.51	0.2%	13,652,584,003.49
025300100100	Ministry of Housing	573,790,413.00	19,486,393.95	23,206,409.51	4.0%	550,584,003.49

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
025301000100	Enugu State Housing Development Corporation	13,102,000,000.00	-	-	0.0%	13,102,000,000.00
025400000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	1,376,056,620.00	139,635,302.05	163,803,385.78	11.9%	1,212,253,234.22
025400100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	167,610,620.00	119,645,302.05	143,813,385.78	85.8%	23,797,234.22
025400100200	Community Development Council	188,386,000.00	-	-	0.0%	188,386,000.00
025400700100	Fire Service Department	429,030,000.00	19,990,000.00	19,990,000.00	4.7%	409,040,000.00
025410200100	Community and Social Development Agency	591,030,000.00	-	-	0.0%	591,030,000.00
026000000000	Ministry of Lands and Urban Development	1,122,743,470.00	223,965,347.05	297,310,224.29	26.5%	825,433,245.71
026000100100	Ministry of Lands and Urban Development	886,335,430.00	184,303,905.65	250,021,022.98	28.2%	636,314,407.02
026000100200	Office of the Surveyor General	236,408,040.00	39,661,441.40	47,289,201.31	20.0%	189,118,838.69
026400000000	Ministry of Budget and Planning	641,380,984.00	21,129,589.37	35,800,219.39	5.6%	605,580,764.61
026400100100	Ministry of Budget and Planning	641,380,984.00	21,129,589.37	35,800,219.39	5.6%	605,580,764.61
029000000000	Enugu New City Corporation	30,000,000,000.00	-	-	0.0%	30,000,000,000.00
029000100100	Enugu New City Corporation	30,000,000,000.00	-	-	0.0%	30,000,000,000.00
030000000000	Law and Justice Sector	5,293,636,553.56	1,043,952,343.67	1,473,840,770.34	27.8%	3,819,795,783.22
031800000000	The State Judiciary	4,281,161,183.56	779,394,984.47	984,788,133.69	23.0%	3,296,373,049.87
031800100100	Judicial Service Commission	785,954,276.00	8,453,493.65	10,144,192.38	1.3%	775,810,083.62
031805100100	Enugu State High Court	1,853,731,658.00	431,633,741.53	567,431,107.42	30.6%	1,286,300,550.58
031805200100	Customary Court of Appeal	1,641,475,249.56	339,307,749.29	407,212,833.89	24.8%	1,234,262,415.67
032600000000	Ministry of Justice	1,012,475,370.00	264,557,359.20	489,052,636.65	48.3%	523,422,733.35
032600100100	Ministry of Justice	950,712,170.00	264,557,359.20	489,052,636.65	51.4%	461,659,533.35
032600300100	Legal Aids Council	2,800,000.00	-	-	0.0%	2,800,000.00
032600700100	Citizens' Rights and Mediation Centre	28,835,200.00	-	-	0.0%	28,835,200.00
032601200100	Administrator-General/Public Trustees	10,928,000.00	-	-	0.0%	10,928,000.00
032601300100	Enugu State Justice Reform Team	19,200,000.00	-	-	0.0%	19,200,000.00
040000000000	Regional	1,650,821,600.00	71,246,309.91	125,695,855.41	7.6%	1,525,125,744.59
043700000000	Enugu Capital Territory Development Authority	1,650,821,600.00	71,246,309.91	125,695,855.41	7.6%	1,525,125,744.59
043700100100	Enugu Capital Territory Development Authority	1,650,821,600.00	71,246,309.91	125,695,855.41	7.6%	1,525,125,744.59
050000000000	Social Sector	202,173,039,418.60	13,127,826,259.34	25,918,905,971.35	12.8%	176,254,133,447.25
051300000000	Ministry of Youth and Sport	2,551,655,960.00	45,864,350.45	83,597,599.86	3.3%	2,468,058,360.14
051300100100	Ministry of Youth and Sport	1,657,492,650.00	45,864,350.45	83,597,599.86	5.0%	1,573,895,050.14
051300200100	Rangers Management Corporation	551,313,310.00	-	-	0.0%	551,313,310.00
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	-	-	0.0%	2,820,000.00
051305600100	National Youth Service Corp (NYSC)	337,330,000.00	-	-	0.0%	337,330,000.00
051305700100	Games Village Awgu	2,700,000.00	-	-	0.0%	2,700,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	422,960,492.00	46,277,393.95	55,869,828.86	13.2%	367,090,663.14
051400100100	Ministry of Children, Gender Affairs and Social Development	407,560,492.00	46,277,393.95	55,869,828.86	13.7%	351,690,663.14
051400200100	Vocational and Rehabilitation Centre, Emene	4,400,000.00	-	-	0.0%	4,400,000.00
051405500100	Remand Home	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	3,100,000.00	-	-	0.0%	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	2,000,000.00	-	-	0.0%	2,000,000.00
051405900100	Social Welfare centre, Emene	3,000,000.00	-	-	0.0%	3,000,000.00
051700000000	Ministry of Education	158,779,843,220.60	8,427,328,754.51	19,902,589,819.10	12.5%	138,877,253,401.50
051700100100	Ministry of Education	5,249,813,388.00	89,760,639.62	107,799,148.85	2.1%	5,142,014,239.15
051700300100	Enugu State Universal Basic Education Board	121,618,131,962.18	2,129,931,836.06	12,318,063,502.49	10.1%	109,300,068,459.69
051700800100	Enugu State Library Board	86,780,000.00	-	-	0.0%	86,780,000.00
051700900100	Examinations Development Centre	374,152,531.00	11,405,223.07	13,598,501.28	3.6%	360,554,029.72
051701000100	Agency for Mass Literacy	15,412,765.42	-	-	0.0%	15,412,765.42
051701000200	Special Education Centre, Oji-River	7,660,000.00	-	-	0.0%	7,660,000.00
051701000300	Special Education Centre, Ogbete	14,750,000.00	-	-	0.0%	14,750,000.00
051701800100	Enugu State Polytechnic Iwollo	2,115,756,650.00	-	-	0.0%	2,115,756,650.00
051701900100	Enugu State College of Education (Technical)	1,061,919,470.00	60,497,132.00	120,497,132.00	11.3%	941,422,338.00
051702600200	Enugu State University of Science and Technology (ESUT)	5,656,718,830.00	-	-	0.0%	5,656,718,830.00
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	3,724,100,430.00	-	-	0.0%	3,724,100,430.00
051703100100	Institute of Management and Technology (IMT)	2,482,454,430.00	-	-	0.0%	2,482,454,430.00
051705100100	Post-Primary Schools Management Board (PPSMB)	14,093,932,188.00	5,467,479,165.01	6,542,234,037.62	46.4%	7,551,698,150.38
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,754,349,576.00	668,254,758.75	800,397,496.86	45.6%	953,952,079.14
051705600100	Enugu State Scholarship and Education Loans Board	523,911,000.00	-	-	0.0%	523,911,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
052100000000	Ministry of Health	36,087,011,789.00	4,454,451,741.44	5,712,070,755.48	15.8%	30,374,941,033.52
052100100100	Ministry of Health	1,585,147,053.00	618,747,972.40	761,782,489.00	48.1%	823,364,564.00
052100300100	Enugu State Primary Health Care Development Agency	23,423,561,053.00	285,165,965.92	451,218,128.92	1.9%	22,972,342,924.08
052100200100	Enugu State Agency for Universal Health Coverage	318,610,000.00	-	-	0.0%	318,610,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	7,738,092,036.00	2,631,073,075.02	3,384,038,102.47	43.7%	4,354,053,933.53
052102600200	ESUT College of Medicine (Teaching Hospital)	62,200,000.00	-	-	0.0%	62,200,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	2,133,487,865.00	919,464,728.10	1,115,032,035.09	52.3%	1,018,455,829.91
052110300100	Enugu State College of Health Technology, Oji River	411,976,891.00	-	-	0.0%	411,976,891.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	413,936,891.00	-	-	0.0%	413,936,891.00
053500000000	Ministry of Environment and Climate Change	3,976,767,957.00	153,904,018.99	164,777,968.05	4.1%	3,811,989,988.95
053500100100	Ministry of Environment and Climate Change	1,150,264,290.00	137,279,844.98	145,390,364.28	12.6%	1,004,873,925.72
053505300100	Enugu State Waste Management Authority (ESWAMA)	2,678,573,260.00	-	-	0.0%	2,678,573,260.00
053505300200	Forestry Commission	138,830,407.00	16,624,174.01	19,387,603.77	14.0%	119,442,803.23
053505400100	Enugu State Structures for Signage and Advertisement Agency	9,100,000.00	-	-	0.0%	9,100,000.00
055100000000	Local Government Pension Board	354,800,000.00	-	-	0.0%	354,800,000.00
055100100100	Local Government Pension Board	354,800,000.00	-	-	0.0%	354,800,000.00

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2024 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	57,710,368,000.00	15,962,813,605.89	20,943,946,310.77	36.3%	36,766,421,689.23
010000000000	Administration Sector	12,223,135,417.00	3,208,456,968.29	5,692,498,235.62	46.6%	6,530,637,181.38
011100000000	Governor's Office	253,300,005.00	124,431,167.91	149,748,453.39	59.1%	103,551,551.61
011100100100	Office of the Executive Governor	230,119,100.00	111,612,055.36	134,395,455.07	58.4%	95,723,644.93
011100100200	Office of the Deputy Governor	23,180,905.00	12,819,112.55	15,352,998.32	66.2%	7,827,906.68
016100000000	Office of the Secretary to the State Government	448,990,535.00	80,085,939.45	96,574,852.86	21.5%	352,415,682.14
016100100100	Office of the Secretary to the State Government	386,305,120.00	42,956,750.87	52,104,567.77	13.5%	334,200,552.23
016102100100	Enugu State Liaison Office, Lagos	36,837,654.00	21,730,787.90	25,954,708.44	70.5%	10,882,945.56
016102100200	Enugu State Liaison Office, Abuja	25,847,761.00	15,398,400.68	18,515,576.65	71.6%	7,332,184.35
011200000000	Enugu State House of Assembly (The Legislature)	354,279,113.00	121,126,218.23	144,932,986.22	40.9%	209,346,126.78
011200300100	Enugu State House of Assembly (The Legislature)	354,279,113.00	121,126,218.23	144,932,986.22	40.9%	209,346,126.78
012300000000	Ministry of Information and Communication	427,809,706.00	67,405,196.36	80,577,264.07	18.8%	347,232,441.93
012300100100	Ministry of Information and Communication	102,816,800.00	54,812,435.20	65,435,219.22	63.6%	37,381,580.78
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	231,925,080.00	-	-	0.0%	231,925,080.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	31,761,076.00	12,592,761.16	15,142,044.85	47.7%	16,619,031.15
012305500100	Enugu State Printing and Publishing Company (Daily Star)	61,306,750.00	-	-	0.0%	61,306,750.00
012500000000	Office of the Head of State Civil Service	10,419,238,291.00	2,664,535,501.85	5,041,042,432.62	48.4%	5,378,195,858.38
012500100100	Office of the Head of State Civil Service	10,419,238,291.00	2,664,535,501.85	5,041,042,432.62	48.4%	5,378,195,858.38
014000000000	Auditor General	89,586,605.00	29,655,943.55	35,667,751.28	39.8%	53,918,853.72
014000100100	Office of the State Auditor General	51,394,668.00	18,905,840.55	22,610,483.78	44.0%	28,784,184.22
014000200100	Office of the Auditor General for Local Government	38,191,937.00	10,750,103.00	13,057,267.50	34.2%	25,134,669.50
014700000000	Civil Service Commission (CSC)	50,947,800.00	28,739,087.68	34,560,372.46	67.8%	16,387,427.54
014700100100	Civil Service Commission	50,947,800.00	28,739,087.68	34,560,372.46	67.8%	16,387,427.54
014900000000	Local Government Service Commission	23,258,332.00	12,546,691.65	14,919,611.06	64.1%	8,338,720.94
014900100100	Local Government Service Commission	23,258,332.00	12,546,691.65	14,919,611.06	64.1%	8,338,720.94
014800000000	Enugu State Independent Electoral Commission	96,420,325.00	51,976,149.25	62,157,366.58	64.5%	34,262,958.42
014800100100	Enugu State Independent Electoral Commission	96,420,325.00	51,976,149.25	62,157,366.58	64.5%	34,262,958.42
016600000000	Ministry of Human Development and Poverty Eradication	29,389,735.00	15,720,224.36	18,753,411.47	63.8%	10,636,323.53
016600100100	Ministry of Human Development and Poverty Eradication	29,389,735.00	15,720,224.36	18,753,411.47	63.8%	10,636,323.53
016700000000	Ministry of Special Duties	29,914,970.00	12,234,848.00	13,563,733.61	45.3%	16,351,236.39
016700100100	Ministry of Special Duties	29,914,970.00	12,234,848.00	13,563,733.61	45.3%	16,351,236.39
020000000000	Economic Sector	12,090,909,148.00	1,349,521,295.66	1,602,774,349.33	13.3%	10,488,134,798.67
021500000000	Ministry of Agriculture and Agro-Industrialization	547,640,200.00	221,749,725.89	267,373,230.02	48.8%	280,266,969.98
021500100100	Ministry of Agriculture and Agro-Industrialization	547,640,200.00	221,749,725.89	267,373,230.02	48.8%	280,266,969.98
022000000000	Ministry of Finance and Economic Development	9,093,677,605.00	285,495,538.25	327,210,177.31	3.6%	8,766,467,427.69
022000100100	Ministry of Finance and Economic Development	373,859,160.00	146,862,386.10	175,703,680.80	47.0%	198,155,479.20
022000700100	Office of the State Accountant- General	8,415,000,000.00	-	-	0.0%	8,415,000,000.00
022000800100	Enugu State Internal Revenue Services	280,829,246.00	126,192,590.01	136,587,580.09	48.6%	144,241,665.91
022001200100	Enugu State Gaming Commission	23,989,199.00	12,440,562.14	14,918,916.42	62.2%	9,070,282.58
022200000000	Ministry of Trade, Investment and Industry	171,952,534.00	92,202,411.15	109,463,160.58	63.7%	62,489,373.42
022200100100	Ministry of Trade, Investment and Industry	171,952,534.00	92,202,411.15	109,463,160.58	63.7%	62,489,373.42
022700000000	Ministry of Labour and Productivity	15,999,819.00	12,439,421.55	14,641,460.58	91.5%	1,358,358.42
022700100100	Ministry of Labour and Productivity	15,999,819.00	12,439,421.55	14,641,460.58	91.5%	1,358,358.42

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
022800000000	Ministry of Science and Technology	34,885,280.00	20,961,908.55	25,084,303.62	71.9%	9,800,976.38
022800100100	Ministry of Science and Technology	34,885,280.00	20,961,908.55	25,084,303.62	71.9%	9,800,976.38
022900000000	Ministry of Transport	497,399,698.00	122,115,927.70	145,964,507.34	29.3%	351,435,190.66
022900100100	Ministry of Transport	427,555,999.00	122,115,927.70	145,964,507.34	34.1%	281,591,491.66
022905300100	Enugu State Transport Company ENTRACO	12,703,059.00	-	-	0.0%	12,703,059.00
022905300200	Coal City Transport Services	57,140,640.00	-	-	0.0%	57,140,640.00
023100000000	Ministry of Energy and Mineral Resources	89,444,685.00	-	-	0.0%	89,444,685.00
023100100100	Ministry of Energy and Mineral Resources	11,730,982.00	-	-	0.0%	11,730,982.00
023100100200	Rural Electrification Board (REB)	77,713,703.00	-	-	0.0%	77,713,703.00
023200000000	State Electricity Regulatory Commission	277,008,000.00	-	-	0.0%	277,008,000.00
023200100100	State Electricity Regulatory Commission	277,008,000.00	-	-	0.0%	277,008,000.00
023400000000	Ministry of Works and Infrastructure	186,959,327.00	105,245,124.45	125,676,608.60	67.2%	61,282,718.40
023400100100	Ministry of Works and Infrastructure	186,959,327.00	105,245,124.45	125,676,608.60	67.2%	61,282,718.40
023600000000	Ministry of Culture and Tourism	113,035,190.00	42,611,842.60	50,975,698.37	45.1%	62,059,491.63
023600100100	Ministry of Culture and Tourism	74,632,182.00	42,611,842.60	50,975,698.37	68.3%	23,656,483.63
023600400100	Council for Arts and Culture	16,621,864.00	-	-	0.0%	16,621,864.00
023605200100	Tourism Board	21,781,144.00	-	-	0.0%	21,781,144.00
023800000000	State Economic Planning Commission	84,442,633.00	44,696,113.85	53,523,203.07	63.4%	30,919,429.93
023800100100	State Economic Planning Commission	41,053,653.00	20,304,204.15	24,199,995.75	58.9%	16,853,657.25
023800400100	State Bureau of Statistics	43,388,980.00	24,391,909.70	29,323,207.32	67.6%	14,065,772.68
025200000000	Ministry of Water Resources	441,079,170.00	24,376,649.25	30,218,727.62	6.9%	410,860,442.38
025200100100	Ministry of Water Resources	54,522,120.00	24,376,649.25	30,218,727.62	55.4%	24,303,392.38
025210200100	Enugu State Water Corporation	376,221,370.00	-	-	0.0%	376,221,370.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	10,335,680.00	-	-	0.0%	10,335,680.00
025300000000	Ministry of Housing	30,980,413.00	19,486,393.95	23,206,409.51	74.9%	7,774,003.49
025300100100	Ministry of Housing	30,980,413.00	19,486,393.95	23,206,409.51	74.9%	7,774,003.49
025400000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	34,852,620.00	119,645,302.05	143,813,385.78	412.6%	- 108,960,765.78
025400100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	34,852,620.00	119,645,302.05	143,813,385.78	412.6%	- 108,960,765.78
026000000000	Ministry of Lands and Urban Development	438,620,990.00	223,965,347.05	268,310,224.29	61.2%	170,310,765.71
026000100100	Ministry of Lands and Urban Development	350,154,110.00	184,303,905.65	221,021,022.98	63.1%	129,133,087.02
026000100200	Office of the Surveyor General	88,466,880.00	39,661,441.40	47,289,201.31	53.5%	41,177,678.69
026400000000	Ministry of Budget and Planning	32,930,984.00	14,529,589.37	17,313,252.64	52.6%	15,617,731.36
026400100100	Ministry of Budget and Planning	32,930,984.00	14,529,589.37	17,313,252.64	52.6%	15,617,731.36
030000000000	Law and Justice Sector	2,682,343,064.00	1,018,732,343.67	1,225,313,117.90	45.7%	1,457,029,946.10
031800000000	The State Judiciary	2,165,360,894.00	767,774,984.47	925,857,703.69	42.8%	1,239,503,190.31
031800100100	Judicial Service Commission	7,674,276.00	8,453,493.65	10,144,192.38	132.2%	- 2,469,916.38
031805100100	Enugu State High Court	785,426,620.00	427,313,741.53	515,800,677.42	65.7%	269,625,942.58
031805200100	Customary Court of Appeal	1,372,259,998.00	332,007,749.29	399,912,833.89	29.1%	972,347,164.11
032600000000	Ministry of Justice	516,982,170.00	250,957,359.20	299,455,414.21	57.9%	217,526,755.79
032600100100	Ministry of Justice	516,982,170.00	250,957,359.20	299,455,414.21	57.9%	217,526,755.79
040000000000	Regional	71,921,600.00	21,246,309.91	25,606,629.91	35.6%	46,314,970.09
043700000000	Enugu Capital Territory Development Authority	71,921,600.00	21,246,309.91	25,606,629.91	35.6%	46,314,970.09
043700100100	Enugu Capital Territory Development Authority	71,921,600.00	21,246,309.91	25,606,629.91	35.6%	46,314,970.09
050000000000	Social Sector	30,642,058,771.00	10,364,856,688.36	12,397,753,978.01	40.5%	18,244,304,792.99
051300000000	Ministry of Youth and Sport	336,138,960.00	45,864,350.45	54,555,101.01	16.2%	281,583,858.99
051300100100	Ministry of Youth and Sport	90,625,650.00	45,864,350.45	54,555,101.01	60.2%	36,070,548.99
051300200100	Rangers Management Corporation	245,513,310.00	-	-	0.0%	245,513,310.00
051400000000	Ministry of Children, Gender Affairs and Social Development	115,460,492.00	40,080,393.95	48,172,176.36	41.7%	67,288,315.64
051400100100	Ministry of Children, Gender Affairs and Social Development	115,460,492.00	40,080,393.95	48,172,176.36	41.7%	67,288,315.64
051700000000	Ministry of Education	20,019,960,573.00	6,236,899,786.45	7,464,029,184.61	37.3%	12,555,931,388.39
051700100100	Ministry of Education	220,173,388.00	89,760,639.62	107,799,148.85	49.0%	112,374,239.15
051700300100	Enugu State Universal Basic Education Board	145,452,220.00	-	-	0.0%	145,452,220.00
051700800100	Enugu State Library Board	5,000,000.00	-	-	0.0%	5,000,000.00
051700900100	Examinations Development Centre	27,276,891.00	11,405,223.07	13,598,501.28	49.9%	13,678,389.72
051701800100	Enugu State Polytechnic Iwollo	216,356,650.00	-	-	0.0%	216,356,650.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
051701900100	Enugu State College of Education (Technical)	517,289,470.00	-	-	0.0%	517,289,470.00
051702600200	Enugu State University of Science and Technology (ESUT)	4,020,088,830.00	-	-	0.0%	4,020,088,830.00
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	1,428,450,430.00	-	-	0.0%	1,428,450,430.00
051703100100	Institute of Management and Technology (IMT)	1,421,985,430.00	-	-	0.0%	1,421,985,430.00
051705100100	Post-Primary Schools Management Board (PPSMB)	10,669,422,188.00	5,467,479,165.01	6,542,234,037.62	61.3%	4,127,188,150.38
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,348,465,076.00	668,254,758.75	800,397,496.86	59.4%	548,067,579.14
052100000000	Ministry of Health	9,586,180,789.00	3,983,420,788.52	4,761,532,429.64	49.7%	4,824,648,359.36
052100100100	Ministry of Health	781,737,053.00	432,882,985.40	522,635,292.08	66.9%	259,101,760.92
052100300100	Enugu State Primary Health Care Development Agency	1,385,520,053.00	-	-	0.0%	1,385,520,053.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	5,871,202,036.00	2,631,073,075.02	3,134,038,102.47	53.4%	2,737,163,933.53
052110200100	Enugu State Hospitals Management Board (SHB)	1,493,167,865.00	919,464,728.10	1,104,859,035.09	74.0%	388,308,829.91
052110300100	Enugu State College of Health Technology, Oji River	27,276,891.00	-	-	0.0%	27,276,891.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	27,276,891.00	-	-	0.0%	27,276,891.00
053500000000	Ministry of Environment and Climate Change	264,317,957.00	58,591,368.99	69,465,086.39	26.3%	194,852,870.61
053500100100	Ministry of Environment and Climate Change	160,004,290.00	41,967,194.98	50,077,517.02	31.3%	109,926,772.98
053505300100	Enugu State Waste Management Authority (ESWAMA)	79,493,260.00	-	-	0.0%	79,493,260.00
053505300200	Forestry Commission	24,820,407.00	16,624,174.01	19,387,569.37	78.1%	5,432,837.63
055100000000	Local Government Pension Board	320,000,000.00	-	-	0.0%	320,000,000.00
055100100100	Local Government Pension Board	320,000,000.00	-	-	0.0%	320,000,000.00

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2024 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	43,882,598,000.00	-	722,713,617.43	1.6%	43,159,884,382.57
010000000000	Administration Sector	24,888,887,400.00	-	73,835,385.02	0.3%	24,815,052,014.98
011100000000	Governor's Office	19,656,100,000.00	-	-	0.0%	19,656,100,000.00
011100100100	Office of the Executive Governor	19,073,800,000.00	-	-	0.0%	19,073,800,000.00
011100100200	Office of the Deputy Governor	340,850,000.00	-	-	0.0%	340,850,000.00
011100300100	Boundary Adjustment Commission	10,550,000.00	-	-	0.0%	10,550,000.00
011100800100	Enugu State Emergency Management Agency	94,400,000.00	-	-	0.0%	94,400,000.00
011100900100	Council for Privatization and Commercialization	19,650,000.00	-	-	0.0%	19,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	27,700,000.00	-	-	0.0%	27,700,000.00
011101600200	Economic Affairs Unit	4,850,000.00	-	-	0.0%	4,850,000.00
011101800100	Enugu State Social Investment Agency	2,750,000.00	-	-	0.0%	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	25,980,000.00	-	-	0.0%	25,980,000.00
01110100100	Project Development and Implementation Dept.	25,020,000.00	-	-	0.0%	25,020,000.00
011118400100	Volunteer Service Agency	4,250,000.00	-	-	0.0%	4,250,000.00
011105200100	SERVICOM	26,300,000.00	-	-	0.0%	26,300,000.00
016100000000	Office of the Secretary to the State Government	1,746,210,000.00	-	321.77	0.0%	1,746,209,678.23
016100100100	Office of the Secretary to the State Government	925,100,000.00	-	-	0.0%	925,100,000.00
016100200100	Economic Affairs and Parastatals	4,500,000.00	-	-	0.0%	4,500,000.00
016101600100	Enugu State Economic Development Department	4,850,000.00	-	-	0.0%	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	74,700,000.00	-	321.77	0.0%	74,699,678.23
016102100200	Enugu State Liaison Office, Abuja	53,100,000.00	-	-	0.0%	53,100,000.00
016103700100	Muslim Pilgrims Board	70,100,000.00	-	-	0.0%	70,100,000.00
016103800100	Christian Pilgrims Board	609,000,000.00	-	-	0.0%	609,000,000.00
016105200200	State Focal Office World Bank Development Partner	4,860,000.00	-	-	0.0%	4,860,000.00
011200000000	Enugu State House of Assembly (The Legislature)	2,020,300,000.00	-	68,362,278.98	3.4%	1,951,937,721.02
011200300100	Enugu State House of Assembly (The Legislature)	2,020,300,000.00	-	68,362,278.98	3.4%	1,951,937,721.02
012300000000	Ministry of Information and Communication	379,350,000.00	-	3,300,336.50	0.9%	376,049,663.50
012300100100	Ministry of Information and Communication	40,970,000.00	-	3,300,336.50	8.1%	37,669,663.50
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	298,400,000.00	-	-	0.0%	298,400,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	5,600,000.00	-	-	0.0%	5,600,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	34,380,000.00	-	-	0.0%	34,380,000.00
012500000000	Office of the Head of State Civil Service	282,880,000.00	-	-	0.0%	282,880,000.00
012500100100	Office of the Head of State Civil Service	278,350,000.00	-	-	0.0%	278,350,000.00
012500500100	Establishment, Pension and Training	2,650,000.00	-	-	0.0%	2,650,000.00
012500500200	Public Service Department	1,880,000.00	-	-	0.0%	1,880,000.00
014000000000	Auditor General	86,650,000.00	-	-	0.0%	86,650,000.00
014000100100	Office of the State Auditor General	72,450,000.00	-	-	0.0%	72,450,000.00
014000200100	Office of the Auditor General for Local Government	14,200,000.00	-	-	0.0%	14,200,000.00
014700000000	Civil Service Commission (CSC)	67,055,900.00	-	9,606.22	0.0%	67,046,293.78
014700100100	Civil Service Commission	67,055,900.00	-	9,606.22	0.0%	67,046,293.78
014900000000	Local Government Service Commission	5,000,000.00	-	-	0.0%	5,000,000.00
014900100100	Local Government Service Commission	5,000,000.00	-	-	0.0%	5,000,000.00
014800000000	Enugu State Independent Electoral Commission	140,450,000.00	-	650,815.75	0.5%	139,799,184.25
014800100100	Enugu State Independent Electoral Commission	140,450,000.00	-	650,815.75	0.5%	139,799,184.25

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
016600000000	Ministry of Human Development and Poverty Eradication	482,541,500.00	-	1,512,025.80	0.3%	481,029,474.20
016600100100	Ministry of Human Development and Poverty Eradication	482,541,500.00	-	1,512,025.80	0.3%	481,029,474.20
016700000000	Ministry of Special Duties	22,350,000.00	-	-	0.0%	22,350,000.00
016700100100	Ministry of Special Duties	22,350,000.00	-	-	0.0%	22,350,000.00
020000000000	Economic Sector	9,365,540,600.00	-	455,722,401.46	4.9%	8,909,818,198.54
021500000000	Ministry of Agriculture and Agro-Industrialization	101,600,000.00	-	153,570,143.82	151.2%	- 51,970,143.82
021500100100	Ministry of Agriculture and Agro-Industrialization	89,500,000.00	-	153,570,143.82	171.6%	- 64,070,143.82
021502600100	Veterinary School, Achi	3,900,000.00	-	-	0.0%	3,900,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	5,800,000.00	-	-	0.0%	5,800,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	-	-	0.0%	2,400,000.00
022000000000	Ministry of Finance and Economic Development	5,969,000,000.00	-	37.50	0.0%	5,968,999,962.50
022000100100	Ministry of Finance and Economic Development	636,050,000.00	-	-	0.0%	636,050,000.00
022000700100	Office of the State Accountant- General	2,864,450,000.00	-	-	0.0%	2,864,450,000.00
022000800100	Enugu State Internal Revenue Services	2,463,600,000.00	-	-	0.0%	2,463,600,000.00
022001200100	Enugu State Gaming Commission	4,900,000.00	-	37.50	0.0%	4,899,962.50
022200000000	Ministry of Trade, Investment and Industry	267,700,000.00	-	122,850,327.00	45.9%	144,849,673.00
022200100100	Ministry of Trade, Investment and Industry	50,560,000.00	-	122,850,327.00	243.0%	- 72,290,327.00
022201700100	Enugu State Investment Development Authority	11,070,000.00	-	-	0.0%	11,070,000.00
022201800100	Small and Medium Scale Enterprises Promotion	181,670,000.00	-	-	0.0%	181,670,000.00
022201900100	Enugu Marketing Company	24,400,000.00	-	-	0.0%	24,400,000.00
022700000000	Ministry of Labour and Productivity	36,430,000.00	-	-	0.0%	36,430,000.00
022700100100	Ministry of Labour and Productivity	36,430,000.00	-	-	0.0%	36,430,000.00
022800000000	Ministry of Science and Technology	78,210,000.00	-	-	0.0%	78,210,000.00
022800100100	Ministry of Science and Technology	78,210,000.00	-	-	0.0%	78,210,000.00
022900000000	Ministry of Transport	177,080,600.00	-	116.00	0.0%	177,080,484.00
022900100100	Ministry of Transport	61,330,000.00	-	-	0.0%	61,330,000.00
022905300100	Enugu State Transport Company ENTRACO	6,700,000.00	-	-	0.0%	6,700,000.00
022905300200	Coal City Transport Services	109,050,600.00	-	116.00	0.0%	109,050,484.00
023100000000	Ministry of Energy and Mineral Resources	268,000,000.00	-	-	0.0%	268,000,000.00
023100100100	Ministry of Energy and Mineral Resources	90,000,000.00	-	-	0.0%	90,000,000.00
023100100200	Rural Electrification Board (REB)	178,000,000.00	-	-	0.0%	178,000,000.00
023200000000	State Electricity Regulatory Commission	141,300,000.00	-	-	0.0%	141,300,000.00
023200100100	State Electricity Regulatory Commission	141,300,000.00	-	-	0.0%	141,300,000.00
023400000000	Ministry of Works and Infrastructure	1,132,850,000.00	-	-	0.0%	1,132,850,000.00
023400100100	Ministry of Works and Infrastructure	1,132,850,000.00	-	-	0.0%	1,132,850,000.00
023600000000	Ministry of Culture and Tourism	36,300,000.00	-	286,982.00	0.8%	36,013,018.00
023600100100	Ministry of Culture and Tourism	19,000,000.00	-	286,982.00	1.5%	18,713,018.00
023600400100	Council for Arts and Culture	2,350,000.00	-	-	0.0%	2,350,000.00
023605200100	Tourism Board	14,950,000.00	-	-	0.0%	14,950,000.00
023800000000	State Economic Planning Commission	83,800,000.00	-	300,380.50	0.4%	83,499,619.50
023800100100	State Economic Planning Commission	50,400,000.00	-	300,380.50	0.6%	50,099,619.50
023800400100	State Bureau of Statistics	33,400,000.00	-	-	0.0%	33,400,000.00
025200000000	Ministry of Water Resources	591,180,000.00	-	167,727,447.89	28.4%	423,452,552.11
025200100100	Ministry of Water Resources	40,700,000.00	-	-	0.0%	40,700,000.00
025210200100	Enugu State Water Corporation	539,100,000.00	-	167,727,447.89	31.1%	371,372,552.11
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	5,430,000.00	-	-	0.0%	5,430,000.00
025210400100	Small Town Water and Sanitation Agency	5,950,000.00	-	-	0.0%	5,950,000.00
025300000000	Ministry of Housing	19,810,000.00	-	-	0.0%	19,810,000.00
025300100100	Ministry of Housing	19,810,000.00	-	-	0.0%	19,810,000.00
025400000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	67,380,000.00	-	-	0.0%	67,380,000.00
025400100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	7,700,000.00	-	-	0.0%	7,700,000.00
025400700100	Fire Service Department	57,030,000.00	-	-	0.0%	57,030,000.00
025410200100	Community and Social Development Agency	2,650,000.00	-	-	0.0%	2,650,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
026000000000	Ministry of Lands and Urban Development	104,100,000.00	-	-	0.0%	104,100,000.00
026000100100	Ministry of Lands and Urban Development	84,600,000.00	-	-	0.0%	84,600,000.00
026000100200	Office of the Surveyor General	19,500,000.00	-	-	0.0%	19,500,000.00
026400000000	Ministry of Budget and Planning	290,800,000.00	-	10,986,966.75	3.8%	279,813,033.25
026400100100	Ministry of Budget and Planning	290,800,000.00	-	10,986,966.75	3.8%	279,813,033.25
030000000000	Law and Justice Sector	1,385,650,000.00	-	175,997,222.44	12.7%	1,209,652,777.56
031800000000	The State Judiciary	1,038,000,000.00	-	-	0.0%	1,038,000,000.00
031800100100	Judicial Service Commission	194,900,000.00	-	-	0.0%	194,900,000.00
031805100100	Enugu State High Court	693,400,000.00	-	-	0.0%	693,400,000.00
031805200100	Customary Court of Appeal	149,700,000.00	-	-	0.0%	149,700,000.00
032600000000	Ministry of Justice	347,650,000.00	-	175,997,222.44	50.6%	171,652,777.56
032600100100	Ministry of Justice	312,550,000.00	-	175,997,222.44	56.3%	136,552,777.56
032600300100	Legal Aids Council	2,800,000.00	-	-	0.0%	2,800,000.00
032600700100	Citizens' Rights and Mediation Centre	10,650,000.00	-	-	0.0%	10,650,000.00
032601200100	Administrator-General/Public Trustees	2,450,000.00	-	-	0.0%	2,450,000.00
032601300100	Enugu State Justice Reform Team	19,200,000.00	-	-	0.0%	19,200,000.00
040000000000	Regional	135,350,000.00	-	639,225.50	0.5%	134,710,774.50
043700000000	Enugu Capital Territory Development Authority	135,350,000.00	-	639,225.50	0.5%	134,710,774.50
043700100100	Enugu Capital Territory Development Authority	135,350,000.00	-	639,225.50	0.5%	134,710,774.50
050000000000	Social Sector	8,107,170,000.00	-	16,519,383.01	0.2%	8,090,650,616.99
051300000000	Ministry of Youth and Sport	819,010,000.00	-	15,018,498.85	1.8%	803,991,501.15
051300100100	Ministry of Youth and Sport	191,160,000.00	-	15,018,498.85	7.9%	176,141,501.15
051300200100	Rangers Management Corporation	285,000,000.00	-	-	0.0%	285,000,000.00
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	-	-	0.0%	2,820,000.00
051305600100	National Youth Service Corp (NYSC)	337,330,000.00	-	-	0.0%	337,330,000.00
051305700100	Games Village Awgu	2,700,000.00	-	-	0.0%	2,700,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	114,500,000.00	-	1,500,652.50	1.3%	112,999,347.50
051400100100	Ministry of Children, Gender Affairs and Social Development	99,100,000.00	-	1,500,652.50	1.5%	97,599,347.50
051400200100	Vocational and Rehabilitation Centre, Emene	4,400,000.00	-	-	0.0%	4,400,000.00
051405500100	Remand Home	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	3,100,000.00	-	-	0.0%	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	2,000,000.00	-	-	0.0%	2,000,000.00
051405900100	Social Welfare centre, Emene	3,000,000.00	-	-	0.0%	3,000,000.00
051700000000	Ministry of Education	4,107,600,000.00	-	-	0.0%	4,107,600,000.00
051700100100	Ministry of Education	163,400,000.00	-	-	0.0%	163,400,000.00
051700300100	Enugu State Universal Basic Education Board	222,800,000.00	-	-	0.0%	222,800,000.00
051700800100	Enugu State Library Board	3,780,000.00	-	-	0.0%	3,780,000.00
051700900100	Examinations Development Centre	300,800,000.00	-	-	0.0%	300,800,000.00
051701000100	Agency for Mass Literacy	3,400,000.00	-	-	0.0%	3,400,000.00
051701000200	Special Education Centre, Oji-River	7,660,000.00	-	-	0.0%	7,660,000.00
051701000300	Special Education Centre, Ogbete	14,750,000.00	-	-	0.0%	14,750,000.00
051701800100	Enugu State Polytechnic Iwollo	240,900,000.00	-	-	0.0%	240,900,000.00
051701900100	Enugu State College of Education (Technical)	100,750,000.00	-	-	0.0%	100,750,000.00
051702600200	Enugu State University of Science and Technology (ESUT)	1,115,130,000.00	-	-	0.0%	1,115,130,000.00
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	625,450,000.00	-	-	0.0%	625,450,000.00
051703100100	Institute of Management and Technology (IMT)	700,280,000.00	-	-	0.0%	700,280,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	37,200,000.00	-	-	0.0%	37,200,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	53,550,000.00	-	-	0.0%	53,550,000.00
051705600100	Enugu State Scholarship and Education Loans Board	517,750,000.00	-	-	0.0%	517,750,000.00
052100000000	Ministry of Health	1,903,410,000.00	-	-	0.0%	1,903,410,000.00
052100100100	Ministry of Health	153,410,000.00	-	-	0.0%	153,410,000.00
052100300100	Enugu State Primary Health Care Development Agency	134,850,000.00	-	-	0.0%	134,850,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
052100200100	Enugu State Agency for Universal Health Coverage	45,800,000.00	-	-	0.0%	45,800,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	866,890,000.00	-	-	0.0%	866,890,000.00
052102600200	ESUT College of Medicine (Teaching Hospital)	62,200,000.00	-	-	0.0%	62,200,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	38,660,000.00	-	-	0.0%	38,660,000.00
052110300100	Enugu State College of Health Technology, Oji River	300,800,000.00	-	-	0.0%	300,800,000.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	300,800,000.00	-	-	0.0%	300,800,000.00
053500000000	Ministry of Environment and Climate Change	1,150,850,000.00	-	231.66	0.0%	1,150,849,768.34
053500100100	Ministry of Environment and Climate Change	110,260,000.00	-	197.26	0.0%	110,259,802.74
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,024,080,000.00	-	-	0.0%	1,024,080,000.00
053505300200	Forestry Commission	7,410,000.00	-	34.40	0.0%	7,409,965.60
053505400100	Enugu State Structures for Signage and Advertisement Agency	9,100,000.00	-	-	0.0%	9,100,000.00
055100000000	Local Government Pension Board	11,800,000.00	-	-	0.0%	11,800,000.00
055100100100	Local Government Pension Board	11,800,000.00	-	-	0.0%	11,800,000.00

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2024 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	414,334,120,000.00	62,388,893,068.80	98,496,940,264.90	23.8%	315,837,179,735.10
010000000000	Administration Sector	20,877,662,350.00	7,830,703,174.01	9,499,831,915.19	45.5%	11,377,830,434.81
011100000000	Governor's Office	14,157,225,550.00	7,511,703,174.01	9,167,971,915.19	64.8%	4,989,253,634.81
011100100100	Office of the Executive Governor	13,226,829,000.00	7,509,668,174.01	9,165,936,915.19	69.3%	4,060,892,084.81
011100100200	Office of the Deputy Governor	297,460,550.00	-	-	0.0%	297,460,550.00
011100800100	Enugu State Emergency Management Agency	62,000,000.00	-	-	0.0%	62,000,000.00
011101000100	Dept of Due Process and Budget Monitoring	8,938,000.00	2,035,000.00	2,035,000.00	22.8%	6,903,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	28,949,000.00	-	-	0.0%	28,949,000.00
011110100100	Project Development and Implementation Dept.	525,849,000.00	-	-	0.0%	525,849,000.00
011118400100	Volunteer Service Agency	4,000,000.00	-	-	0.0%	4,000,000.00
011105200100	SERVICOM	3,200,000.00	-	-	0.0%	3,200,000.00
016100000000	Office of the Secretary to the State Government	1,190,150,000.00	-	11,860,000.00	1.0%	1,178,290,000.00
016100100100	Office of the Secretary to the State Government	1,190,150,000.00	-	11,860,000.00	1.0%	1,178,290,000.00
011200000000	Enugu State House of Assembly (The Legislature)	3,857,000,000.00	260,000,000.00	260,000,000.00	6.7%	3,597,000,000.00
011200300100	Enugu State House of Assembly (The Legislature)	3,783,750,000.00	260,000,000.00	260,000,000.00	6.9%	3,523,750,000.00
011200400100	Enugu State House of Assembly Service Commission	73,250,000.00	-	-	0.0%	73,250,000.00
012300000000	Ministry of Information and Communication	747,689,800.00	-	1,000,000.00	0.1%	746,689,800.00
012300100100	Ministry of Information and Communication	195,090,000.00	-	-	0.0%	195,090,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	404,951,800.00	-	1,000,000.00	0.2%	403,951,800.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	139,228,000.00	-	-	0.0%	139,228,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	8,420,000.00	-	-	0.0%	8,420,000.00
012500000000	Office of the Head of State Civil Service	24,800,000.00	-	-	0.0%	24,800,000.00
012500100100	Office of the Head of State Civil Service	19,000,000.00	-	-	0.0%	19,000,000.00
012500500100	Establishment, Pension and Training	2,800,000.00	-	-	0.0%	2,800,000.00
012500500200	Public Service Department	3,000,000.00	-	-	0.0%	3,000,000.00
014000000000	Auditor General	66,500,000.00	-	-	0.0%	66,500,000.00
014000100100	Office of the State Auditor General	57,000,000.00	-	-	0.0%	57,000,000.00
014000200100	Office of the Auditor General for Local Government	9,500,000.00	-	-	0.0%	9,500,000.00
014700000000	Civil Service Commission (CSC)	42,100,000.00	14,000,000.00	14,000,000.00	33.3%	28,100,000.00
014700100100	Civil Service Commission	42,100,000.00	14,000,000.00	14,000,000.00	33.3%	28,100,000.00
014900000000	Local Government Service Commission	26,000,000.00	-	-	0.0%	26,000,000.00
014900100100	Local Government Service Commission	26,000,000.00	-	-	0.0%	26,000,000.00
014800000000	Enugu State Independent Electoral Commission	323,197,000.00	-	-	0.0%	323,197,000.00
014800100100	Enugu State Independent Electoral Commission	323,197,000.00	-	-	0.0%	323,197,000.00
016600000000	Ministry of Human Development and Poverty Eradication	288,000,000.00	45,000,000.00	45,000,000.00	15.6%	243,000,000.00
016600100100	Ministry of Human Development and Poverty Eradication	288,000,000.00	45,000,000.00	45,000,000.00	15.6%	243,000,000.00
016700000000	Ministry of Special Duties	155,000,000.00	-	-	0.0%	155,000,000.00
016700100100	Ministry of Special Duties	155,000,000.00	-	-	0.0%	155,000,000.00
020000000000	Economic Sector	227,427,753,512.84	51,720,000,323.81	75,320,495,309.38	33.1%	152,107,258,203.46
021500000000	Ministry of Agriculture and Agro-Industrialization	24,384,154,671.81	2,800,000.00	2,800,000.00	0.0%	24,381,354,671.81
021500100100	Ministry of Agriculture and Agro-Industrialization	22,200,000,000.00	2,800,000.00	2,800,000.00	0.0%	22,197,200,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	2,705,000.00	-	-	0.0%	2,705,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	2,011,227,400.00	-	-	0.0%	2,011,227,400.00
021510700200	Enugu State FGN/IFAD Value Chain Development Programme	91,500,000.00	-	-	0.0%	91,500,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
021510700300	Enugu State Agro-Processing, Productivity Enhancement and Livelihood Support Programme (APPE)	2,721,039.15	-	-	0.0%	2,721,039.15
021510700400	Agricultural Transformation Agenda Support Prog (ATASP-1)	76,001,232.66	-	-	0.0%	76,001,232.66
022000000000	Ministry of Finance and Economic Development	1,506,332,000.00	-	3,200,000.00	0.2%	1,503,132,000.00
022000100100	Ministry of Finance and Economic Development	735,000,000.00	-	-	0.0%	735,000,000.00
022000700100	Office of the State Accountant- General	592,940,000.00	-	3,200,000.00	0.5%	589,740,000.00
022000800100	Enugu State Internal Revenue Services	167,152,000.00	-	-	0.0%	167,152,000.00
022001200100	Enugu State Gaming Commission	11,240,000.00	-	-	0.0%	11,240,000.00
022200000000	Ministry of Trade, Investment and Industry	1,517,000,000.00	-	-	0.0%	1,517,000,000.00
022200100100	Ministry of Trade, Investment and Industry	961,000,000.00	-	-	0.0%	961,000,000.00
022201700100	Enugu State Investment Development Authority	76,000,000.00	-	-	0.0%	76,000,000.00
022201800100	Small and Medium Scale Enterprises Promotion	280,000,000.00	-	-	0.0%	280,000,000.00
022201900100	Enugu Marketing Company	200,000,000.00	-	-	0.0%	200,000,000.00
022700000000	Ministry of Labour and Productivity	28,030,000.00	-	-	0.0%	28,030,000.00
022700100100	Ministry of Labour and Productivity	28,030,000.00	-	-	0.0%	28,030,000.00
022800000000	Ministry of Science and Technology	1,500,000,000.00	41,500,000.00	322,489,690.05	21.5%	1,177,510,309.95
022800100100	Ministry of Science and Technology	1,500,000,000.00	41,500,000.00	322,489,690.05	21.5%	1,177,510,309.95
022900000000	Ministry of Transport	32,376,506,000.00	10,432,214,620.61	10,533,114,620.61	32.5%	21,843,391,379.39
022900100100	Ministry of Transport	32,333,537,000.00	10,432,214,620.61	10,533,114,620.61	32.6%	21,800,422,379.39
022905300100	Enugu State Transport Company ENTRACO	41,500,000.00	-	-	0.0%	41,500,000.00
022905300200	Coal City Transport Services	1,469,000.00	-	-	0.0%	1,469,000.00
023100000000	Ministry of Energy and Mineral Resources	1,297,500,000.00	131,600,000.00	197,871,833.00	15.3%	1,099,628,167.00
023100100100	Ministry of Energy and Mineral Resources	297,500,000.00	-	-	0.0%	297,500,000.00
023100100200	Rural Electrification Board (REB)	1,000,000,000.00	131,600,000.00	197,871,833.00	19.8%	802,128,167.00
023200000000	State Electricity Regulatory Commission	469,750,000.00	-	51,000,000.00	10.9%	418,750,000.00
023200100100	State Electricity Regulatory Commission	469,750,000.00	-	51,000,000.00	10.9%	418,750,000.00
023400000000	Ministry of Works and Infrastructure	82,485,147,361.03	40,720,795,703.20	61,085,118,478.14	74.1%	21,400,028,882.89
023400100100	Ministry of Works and Infrastructure	82,485,147,361.03	40,720,795,703.20	61,085,118,478.14	74.1%	21,400,028,882.89
023600000000	Ministry of Culture and Tourism	1,649,915,000.00	9,500,000.00	11,000,000.00	0.7%	1,638,915,000.00
023600100100	Ministry of Culture and Tourism	760,915,000.00	-	-	0.0%	760,915,000.00
023600400100	Council for Arts and Culture	18,500,000.00	-	1,500,000.00	8.1%	17,000,000.00
023605200100	Tourism Board	870,500,000.00	9,500,000.00	9,500,000.00	1.1%	861,000,000.00
023800000000	State Economic Planning Commission	6,369,672,000.00	5,000,000.00	5,000,000.00	0.1%	6,364,672,000.00
023800100100	State Economic Planning Commission	6,156,414,000.00	5,000,000.00	5,000,000.00	0.1%	6,151,414,000.00
023800400100	State Bureau of Statistics	213,258,000.00	-	-	0.0%	213,258,000.00
025200000000	Ministry of Water Resources	28,047,250,000.00	350,000,000.00	3,052,410,687.58	10.9%	24,994,839,312.42
025200100100	Ministry of Water Resources	5,577,500,000.00	-	510,500,731.00	9.2%	5,066,999,269.00
025210200100	Enugu State Water Corporation	21,432,500,000.00	350,000,000.00	2,541,909,956.58	11.9%	18,890,590,043.42
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	906,950,000.00	-	-	0.0%	906,950,000.00
025210400100	Small Town Water and Sanitation Agency	130,300,000.00	-	-	0.0%	130,300,000.00
025300000000	Ministry of Housing	13,625,000,000.00	-	-	0.0%	13,625,000,000.00
025300100100	Ministry of Housing	523,000,000.00	-	-	0.0%	523,000,000.00
025301000100	Enugu State Housing Development Corporation	13,102,000,000.00	-	-	0.0%	13,102,000,000.00
025400000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	1,273,824,000.00	19,990,000.00	19,990,000.00	1.6%	1,253,834,000.00
025400100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	125,058,000.00	-	-	0.0%	125,058,000.00
025400100200	Community Development Council	188,386,000.00	-	-	0.0%	188,386,000.00
025400700100	Fire Service Department	372,000,000.00	19,990,000.00	19,990,000.00	5.4%	352,010,000.00
025410200100	Community and Social Development Agency	588,380,000.00	-	-	0.0%	588,380,000.00
026000000000	Ministry of Lands and Urban Development	580,022,480.00	-	29,000,000.00	5.0%	551,022,480.00
026000100100	Ministry of Lands and Urban Development	451,581,320.00	-	29,000,000.00	6.4%	422,581,320.00
026000100200	Office of the Surveyor General	128,441,160.00	-	-	0.0%	128,441,160.00
026400000000	Ministry of Budget and Planning	317,650,000.00	6,600,000.00	7,500,000.00	2.4%	310,150,000.00
026400100100	Ministry of Budget and Planning	317,650,000.00	6,600,000.00	7,500,000.00	2.4%	310,150,000.00
029000000000	Enugu New City Corporation	30,000,000,000.00	-	-	0.0%	30,000,000,000.00
029000100100	Enugu New City Corporation	30,000,000,000.00	-	-	0.0%	30,000,000,000.00

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
030000000000	Law and Justice Sector	1,225,643,489.56	25,220,000.00	72,530,430.00	5.9%	1,153,113,059.56
031800000000	The State Judiciary	1,077,800,289.56	11,620,000.00	58,930,430.00	5.5%	1,018,869,859.56
031800100100	Judicial Service Commission	583,380,000.00	-	-	0.0%	583,380,000.00
031805100100	Enugu State High Court	374,905,038.00	4,320,000.00	51,630,430.00	13.8%	323,274,608.00
031805200100	Customary Court of Appeal	119,515,251.56	7,300,000.00	7,300,000.00	6.1%	112,215,251.56
032600000000	Ministry of Justice	147,843,200.00	13,600,000.00	13,600,000.00	9.2%	134,243,200.00
032600100100	Ministry of Justice	121,180,000.00	13,600,000.00	13,600,000.00	11.2%	107,580,000.00
032600700100	Citizens' Rights and Mediation Centre	18,185,200.00	-	-	0.0%	18,185,200.00
032601200100	Administrator-General/Public Trustees	8,478,000.00	-	-	0.0%	8,478,000.00
040000000000	Regional	1,443,550,000.00	50,000,000.00	99,450,000.00	6.9%	1,344,100,000.00
043700000000	Enugu Capital Territory Development Authority	1,443,550,000.00	50,000,000.00	99,450,000.00	6.9%	1,344,100,000.00
043700100100	Enugu Capital Territory Development Authority	1,443,550,000.00	50,000,000.00	99,450,000.00	6.9%	1,344,100,000.00
050000000000	Social Sector	163,359,510,647.60	2,762,969,570.98	13,504,632,610.33	8.3%	149,854,878,037.27
051300000000	Ministry of Youth and Sport	1,396,507,000.00	-	14,024,000.00	1.0%	1,382,483,000.00
051300100100	Ministry of Youth and Sport	1,375,707,000.00	-	14,024,000.00	1.0%	1,361,683,000.00
051300200100	Rangers Management Corporation	20,800,000.00	-	-	0.0%	20,800,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	193,000,000.00	6,197,000.00	6,197,000.00	3.2%	186,803,000.00
051400100100	Ministry of Children, Gender Affairs and Social Development	193,000,000.00	6,197,000.00	6,197,000.00	3.2%	186,803,000.00
051700000000	Ministry of Education	134,587,982,647.60	2,190,428,968.06	12,438,560,634.49	9.2%	122,149,422,013.11
051700100100	Ministry of Education	4,866,240,000.00	-	-	0.0%	4,866,240,000.00
051700300100	Enugu State Universal Basic Education Board	121,249,879,742.18	2,129,931,836.06	12,318,063,502.49	10.2%	108,931,816,239.69
051700800100	Enugu State Library Board	78,000,000.00	-	-	0.0%	78,000,000.00
051700900100	Examinations Development Centre	46,075,640.00	-	-	0.0%	46,075,640.00
051701000100	Agency for Mass Literacy	12,012,765.42	-	-	0.0%	12,012,765.42
051701800100	Enugu State Polytechnic Iwollo	1,658,500,000.00	-	-	0.0%	1,658,500,000.00
051701900100	Enugu State College of Education (Technical)	400,080,000.00	60,497,132.00	120,497,132.00	30.1%	279,582,868.00
051702600200	Enugu State University of Science and Technology (ESUT)	501,000,000.00	-	-	0.0%	501,000,000.00
051702700200	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	1,670,200,000.00	-	-	0.0%	1,670,200,000.00
051703100100	Institute of Management and Technology (IMT)	360,189,000.00	-	-	0.0%	360,189,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	3,387,310,000.00	-	-	0.0%	3,387,310,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	352,334,500.00	-	-	0.0%	352,334,500.00
051705600100	Enugu State Scholarship and Education Loans Board	6,161,000.00	-	-	0.0%	6,161,000.00
052100000000	Ministry of Health	24,597,421,000.00	471,030,952.92	950,538,325.84	3.9%	23,646,882,674.16
052100100100	Ministry of Health	650,000,000.00	185,864,987.00	239,147,196.92	36.8%	410,852,803.08
052100300100	Enugu State Primary Health Care Development Agency	21,903,191,000.00	285,165,965.92	451,218,128.92	2.1%	21,451,972,871.08
052100200100	Enugu State Agency for Universal Health Coverage	272,810,000.00	-	-	0.0%	272,810,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,000,000,000.00	-	250,000,000.00	25.0%	750,000,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	601,660,000.00	-	10,173,000.00	1.7%	591,487,000.00
052110300100	Enugu State College of Health Technology, Oji River	83,900,000.00	-	-	0.0%	83,900,000.00
052110300200	Enugu State College of Public Health Nursing/Health Technology, Nsukka	85,860,000.00	-	-	0.0%	85,860,000.00
053500000000	Ministry of Environment and Climate Change	2,561,600,000.00	95,312,650.00	95,312,650.00	3.7%	2,466,287,350.00
053500100100	Ministry of Environment and Climate Change	880,000,000.00	95,312,650.00	95,312,650.00	10.8%	784,687,350.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,575,000,000.00	-	-	0.0%	1,575,000,000.00
053505300200	Forestry Commission	106,600,000.00	-	-	0.0%	106,600,000.00
055100000000	Local Government Pension Board	23,000,000.00	-	-	0.0%	23,000,000.00
055100100100	Local Government Pension Board	23,000,000.00	-	-	0.0%	23,000,000.00

Table 8: Other Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2024 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>5,634,300,000.00</i>	<i>1,684,691,949.81</i>	<i>3,492,006,137.80</i>	<i>62.0%</i>	<i>2,142,293,862.20</i>
020000000000	Economic Sector	5,570,000,000.00	1,684,691,949.81	3,492,006,137.80	62.7%	2,077,993,862.20
022000000000	Ministry of Finance and Economic Development	5,570,000,000.00	1,684,691,949.81	3,492,006,137.80	62.7%	2,077,993,862.20
022000700100	Office of the State Accountant- General	5,570,000,000.00	1,684,691,949.81	3,492,006,137.80	62.7%	2,077,993,862.20
050000000000	Social Sector	64,300,000.00	-	-	0.0%	64,300,000.00
051700000000	Ministry of Education	64,300,000.00	-	-	0.0%	64,300,000.00
051701900100	Enugu State College of Education (Technical)	43,800,000.00	-	-	0.0%	43,800,000.00
051702600200	Enugu State University of Science and Technology (ESUT)	20,500,000.00	-	-	0.0%	20,500,000.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2024 Q2 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	521,561,386,000.00	80,036,398,624.50	123,655,606,330.90	23.7%	397,905,779,669.10
2	EXPENDITURES	521,561,386,000.00	80,036,398,624.50	123,655,606,330.90	23.7%	397,905,779,669.10
21	PERSONNEL COST	57,710,368,000.00	15,962,813,605.89	20,943,946,310.77	36.3%	36,766,421,689.23
2101	SALARY	35,294,807,732.00	10,095,513,700.02	12,044,718,262.00	34.1%	23,250,089,470.00
210101	SALARIES AND WAGES	35,294,807,732.00	10,095,513,700.02	12,044,718,262.00	34.1%	23,250,089,470.00
21010101	SALARY	35,158,030,252.00	10,095,513,700.02	12,044,718,262.00	34.3%	23,113,311,990.00
21010102	OVER TIME PAYMENTS	110,454,590.00	-	-	0.0%	110,454,590.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	26,322,890.00	-	-	0.0%	26,322,890.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,218,395,268.00	3,492,596,590.27	4,219,019,578.99	34.5%	7,999,375,689.01
210201	ALLOWANCES	12,173,834,098.00	3,492,596,590.27	4,219,019,578.99	34.7%	7,954,814,519.01
21020101	Housing/Rent Allowance	3,377,122,534.00	935,234,179.43	1,120,604,005.16	33.2%	2,256,518,528.84
21020102	Transport Allowance	912,326,624.00	155,341,393.44	235,155,265.39	25.8%	677,171,358.61
21020103	Meal Subsidy	573,519,010.00	61,848,646.85	73,873,348.60	12.9%	499,645,661.40
21020104	Utility Allowance	475,616,431.00	68,875,396.50	80,377,841.70	16.9%	395,238,589.30
21020105	Entertainment Allowance	147,139,094.00	12,422,463.80	15,435,621.00	10.5%	131,703,473.00
21020106	Leave allowances	653,312,490.00	3,449,474.20	14,935,272.29	2.3%	638,377,217.71
21020107	Domestic Staff Allowance	1,717,708,040.00	739,080,909.70	950,351,242.06	55.3%	767,356,797.94
21020108	Shift Duty Allowance	133,127,398.00	43,330,887.98	53,000,613.94	39.8%	80,126,784.06
21020109	Call Duties Allowances	235,973,863.00	95,225,889.93	108,776,082.04	46.1%	127,197,780.96
21020110	Clinical Duty Allowance	232,475.00	80,275.00	96,330.00	41.4%	136,145.00
21020111	Hazard Allowance	360,906,927.00	150,064,077.40	179,504,874.59	49.7%	181,402,052.41
21020112	Rural Posting Allowance	10,916,017.00	4,523,390.55	6,548,917.50	60.0%	4,367,099.50
21020113	Teaching Allowance	558,740.00	200,000.00	200,000.00	35.8%	358,740.00
21020114	Admin Allowance	18,451,853.00	14,036,539.63	14,036,539.63	76.1%	4,415,313.37
21020115	Arrears Allowances	1,181,437,217.00	55,010,445.09	65,481,055.98	5.5%	1,115,956,161.02
21020116	Secretarial Allowance	630.00	-	-	0.0%	630.00
21020117	Professional Allowance	1,233,695,110.00	440,981,933.96	500,025,759.99	40.5%	733,669,350.01
21020119	Wardrobe Allowance	11,960,500.00	9,712,250.00	10,931,250.00	91.4%	1,029,250.00
21020121	Responsibility Allowance	121,252,880.00	50,585,297.56	50,702,304.73	41.8%	70,550,575.27
21020122	Furniture Allowance	3,930,790.00	3,743,610.00	3,743,610.00	95.2%	187,180.00
21020123	Newspaper Allowance	5,071,410.00	624,806.70	702,798.55	13.9%	4,368,611.45
21020124	Veh. Maintenance Allowance	3,767,010.00	1,949,796.75	1,949,796.75	51.8%	1,817,213.25
21020125	Inducement Allowance	6,470,331.00	77,514.65	472,766.36	7.3%	5,997,564.64
21020126	Other Allowances	989,336,724.00	646,197,411.15	732,114,282.73	74.0%	257,222,441.27
210202	SOCIAL CONTRIBUTIONS	44,561,170.00	-	-	0.0%	44,561,170.00
21020201	NHIS CONTRIBUTION	8,274,000.00	-	-	0.0%	8,274,000.00
21020202	CONTRIBUTORY PENSION	36,187,170.00	-	-	0.0%	36,187,170.00
21020205	HOUSING FUND CONTRIBUTION	100,000.00	-	-	0.0%	100,000.00
2103	SOCIAL BENEFITS	10,197,165,000.00	2,374,703,315.60	4,680,208,469.78	45.9%	5,516,956,530.22
210301	SOCIAL BENEFITS	10,197,165,000.00	2,374,703,315.60	4,680,208,469.78	45.9%	5,516,956,530.22
21030101	GRATUITY	2,563,403,560.00	26,524,481.70	39,145,982.22	1.5%	2,524,257,577.78
21030102	PENSION	7,521,961,440.00	2,348,178,833.90	4,641,062,487.56	61.7%	2,880,898,952.44
21030103	DEATH BENEFITS	111,800,000.00	-	-	0.0%	111,800,000.00

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22	OTHER RECURRENT COSTS	49,516,898,000.00	1,684,691,949.81	4,214,719,755.23	8.5%	45,302,178,244.77
2202	OVERHEAD COST	43,882,598,000.00	-	722,713,617.43	1.6%	43,159,884,382.57
220201	TRAVEL & TRANSPORT - GENERAL	6,025,050,000.00	-	28,462,740.00	0.5%	5,996,587,260.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	369,950,000.00	-	1,500,000.00	0.4%	368,450,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,471,600,000.00	-	26,962,740.00	1.1%	2,444,637,260.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	929,800,000.00	-	-	0.0%	929,800,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,574,500,000.00	-	-	0.0%	1,574,500,000.00
22020105	Hotel Accommodation	679,200,000.00	-	-	0.0%	679,200,000.00
220202	UTILITIES - GENERAL	1,809,640,000.00	-	67,875,081.28	3.8%	1,741,764,918.72
22020201	ELECTRICITY CHARGES	1,185,980,000.00	-	66,904,956.28	5.6%	1,119,075,043.72
22020202	TELEPHONE CHARGES	126,340,000.00	-	150,625.00	0.1%	126,189,375.00
22020203	INTERNET ACCESS CHARGES	228,020,000.00	-	819,500.00	0.4%	227,200,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	35,750,000.00	-	-	0.0%	35,750,000.00
22020205	WATER RATES	58,750,000.00	-	-	0.0%	58,750,000.00
22020206	SEWERAGE CHARGES	39,500,000.00	-	-	0.0%	39,500,000.00
22020207	LEASED COMMUNICATION LINES(S)	4,800,000.00	-	-	0.0%	4,800,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	130,500,000.00	-	-	0.0%	130,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,350,502,100.00	-	98,094,098.61	2.9%	3,252,408,001.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,452,860,600.00	-	73,444,098.61	5.1%	1,379,416,501.39
22020302	BOOKS	199,120,000.00	-	18,456,000.00	9.3%	180,664,000.00
22020303	NEWSPAPERS	27,941,500.00	-	-	0.0%	27,941,500.00
22020304	MAGAZINES & PERIODICALS	15,730,000.00	-	-	0.0%	15,730,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	371,200,000.00	-	-	0.0%	371,200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	368,310,000.00	-	-	0.0%	368,310,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	206,050,000.00	-	-	0.0%	206,050,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	73,500,000.00	-	-	0.0%	73,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	201,100,000.00	-	6,194,000.00	3.1%	194,906,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	216,790,000.00	-	-	0.0%	216,790,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	217,900,000.00	-	-	0.0%	217,900,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,125,865,900.00	-	45,556,940.00	2.1%	2,080,308,960.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,096,950,000.00	-	19,350,518.00	1.8%	1,077,599,482.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,120,900.00	-	-	0.0%	80,120,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	237,400,000.00	-	766,700.00	0.3%	236,633,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	183,870,000.00	-	5,200,000.00	2.8%	178,670,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	154,825,000.00	-	11,273,472.00	7.3%	143,551,528.00
22020406	OTHER MAINTENANCE SERVICES	268,300,000.00	-	8,966,250.00	3.3%	259,333,750.00
22020410	MAINTENANCE OF STREET LIGHTINGS	72,000,000.00	-	-	0.0%	72,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	22,400,000.00	-	-	0.0%	22,400,000.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00
220205	TRAINING - GENERAL	1,478,860,000.00	-	-	0.0%	1,478,860,000.00
22020501	LOCAL TRAINING	1,432,360,000.00	-	-	0.0%	1,432,360,000.00
22020502	INTERNATIONAL TRAINING	46,500,000.00	-	-	0.0%	46,500,000.00
220206	OTHER SERVICES - GENERAL	10,968,530,000.00	-	13,379,898.00	0.1%	10,955,150,102.00
22020601	SECURITY SERVICES	1,841,550,000.00	-	12,507,898.00	0.7%	1,829,042,102.00
22020602	OFFICE RENT	105,800,000.00	-	-	0.0%	105,800,000.00
22020603	RESIDENTIAL RENT	152,100,000.00	-	-	0.0%	152,100,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,204,650,000.00	-	-	0.0%	7,204,650,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,664,430,000.00	-	872,000.00	0.1%	1,663,558,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,769,180,000.00	-	384,875,084.60	8.1%	4,384,304,915.40
22020701	FINANCIAL CONSULTING	2,533,800,000.00	-	6,423,000.00	0.3%	2,527,377,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	307,050,000.00	-	103,105,400.00	33.6%	203,944,600.00
22020703	LEGAL SERVICES	1,270,370,000.00	-	105,971,919.28	8.3%	1,164,398,080.72
22020704	ENGINEERING SERVICES	64,400,000.00	-	-	0.0%	64,400,000.00
22020705	ARCHITECTURAL SERVICES	1,500,000.00	-	15,000,000.00	1000.0%	-13,500,000.00

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22020706	SURVEYING SERVICES	501,400,000.00	-	1,248,800.00	0.2%	500,151,200.00
22020707	AGRICULTURAL CONSULTING	81,310,000.00	-	153,125,965.32	188.3%	- 71,815,965.32
22020708	MEDICAL CONSULTING	9,350,000.00	-	-	0.0%	9,350,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,131,910,000.00	-	13,381,128.00	0.4%	3,118,528,872.00
22020801	MOTOR VEHICLE FUEL COST	1,318,580,000.00	-	11,593,928.00	0.9%	1,306,986,072.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,023,200,000.00	-	-	0.0%	1,023,200,000.00
22020803	PLANT / GENERATOR FUEL COST	685,530,000.00	-	1,787,200.00	0.3%	683,742,800.00
22020806	COOKING GAS/FUEL COST	104,600,000.00	-	-	0.0%	104,600,000.00
220209	FINANCIAL CHARGES - GENERAL	1,026,630,000.00	-	29,015.19	0.0%	1,026,600,984.81
22020901	BANK CHARGES (OTHER THAN INTEREST)	536,230,000.00	-	29,015.19	0.0%	536,200,984.81
22020902	INSURANCE PREMIUM	429,400,000.00	-	-	0.0%	429,400,000.00
22020904	OTHER CRF BANK CHARGES	61,000,000.00	-	-	0.0%	61,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,196,430,000.00	-	71,059,631.75	0.8%	9,125,370,368.25
22021001	REFRESHMENT & MEALS	640,850,000.00	-	3,720,365.50	0.6%	637,129,634.50
22021002	HONORARIUM & SITTING ALLOWANCE	1,211,650,000.00	-	63,167,444.48	5.2%	1,148,482,555.52
22021003	PUBLICITY & ADVERTISEMENTS	1,080,500,000.00	-	924,500.00	0.1%	1,079,575,500.00
22021004	MEDICAL EXPENSES-LOCAL	339,300,000.00	-	60,000.00	0.0%	339,240,000.00
22021006	POSTAGES & COURIER SERVICES	32,930,000.00	-	22,321.77	0.1%	32,907,678.23
22021007	WELFARE PACKAGES	725,790,000.00	-	3,000,000.00	0.4%	722,790,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	164,200,000.00	-	-	0.0%	164,200,000.00
22021009	SPORTING ACTIVITIES	229,400,000.00	-	-	0.0%	229,400,000.00
22021010	DIRECT TEACHING & LABORATORY COST	600,000.00	-	-	0.0%	600,000.00
22021011	Recruitment and Appointment (Service wide)	72,300,000.00	-	-	0.0%	72,300,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	4,000,000.00	-	-	0.0%	4,000,000.00
22021013	PROMOTION (SERVICE WIDE)	26,150,000.00	-	-	0.0%	26,150,000.00
22021014	Annual Budget Defence Expenses & Administration	125,160,000.00	-	150,000.00	0.1%	125,010,000.00
22021016	Servicom	11,250,000.00	-	-	0.0%	11,250,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	220,000,000.00	-	-	0.0%	220,000,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	425,200,000.00	-	-	0.0%	425,200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	227,750,000.00	-	-	0.0%	227,750,000.00
22021022	Donations	1,008,300,000.00	-	-	0.0%	1,008,300,000.00
22021026	Common services (Committee/Commissions)	571,100,000.00	-	15,000.00	0.0%	571,085,000.00
22021027	Cost of IGR Collection	2,080,000,000.00	-	-	0.0%	2,080,000,000.00
2203	LOANS AND ADVANCES	64,300,000.00	-	-	0.0%	64,300,000.00
220301	STAFF LOANS & ADVANCES	64,300,000.00	-	-	0.0%	64,300,000.00
22030105	SPETACLE ADVANCES	62,500,000.00	-	-	0.0%	62,500,000.00
22030107	FURNISHING ADVANCES	1,800,000.00	-	-	0.0%	1,800,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	60,000,000.00	-	-	0.0%	60,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	60,000,000.00	-	-	0.0%	60,000,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	60,000,000.00	-	-	0.0%	60,000,000.00
2206	PUBLIC DEBT CHARGES	5,510,000,000.00	1,684,691,949.81	3,492,006,137.80	63.4%	2,017,993,862.20
220601	FOREIGN INTEREST / DISCOUNT	400,000,000.00	-	587,208,946.85	146.8%	- 187,208,946.85
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	400,000,000.00	-	587,208,946.85	146.8%	- 187,208,946.85
220602	DOMESTIC INTEREST / DISCOUNT	2,110,000,000.00	-	220,105,241.14	10.4%	1,889,894,758.86
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	2,110,000,000.00	-	220,105,241.14	10.4%	1,889,894,758.86
220603	FOREIGN PRINCIPAL	1,000,000,000.00	1,368,252,004.29	2,368,252,004.29	236.8%	- 1,368,252,004.29
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	1,000,000,000.00	1,368,252,004.29	2,368,252,004.29	236.8%	- 1,368,252,004.29
220604	DOMESTIC PRINCIPAL	2,000,000,000.00	316,439,945.52	316,439,945.52	15.8%	1,683,560,054.48
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	2,000,000,000.00	316,439,945.52	316,439,945.52	15.8%	1,683,560,054.48

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23	Capital Expenditure	414,334,120,000.00	62,388,893,068.80	98,496,940,264.90	23.8%	315,837,179,735.10
2301	FIXED ASSETS PURCHASED	43,266,319,895.42	3,001,838,242.89	4,663,796,794.07	10.8%	38,602,523,101.35
230101	PURCHASE OF FIXED ASSETS - GENERAL	43,266,319,895.42	3,001,838,242.89	4,663,796,794.07	10.8%	38,602,523,101.35
23010101	PURCHASE / ACQUISITION OF LAND	10,735,000,000.00	-	-	0.0%	10,735,000,000.00
23010104	PURCHASE MOTOR CYCLES	691,700,000.00	-	-	0.0%	691,700,000.00
23010105	PURCHASE OF MOTOR VEHICLES	9,905,000,000.00	-	210,937,500.00	2.1%	9,694,062,500.00
23010106	PURCHASE OF VANS	1,107,000,000.00	-	-	0.0%	1,107,000,000.00
23010107	PURCHASE OF TRUCKS	2,457,550,000.00	-	-	0.0%	2,457,550,000.00
23010108	PURCHASE OF BUSES	125,000,000.00	-	-	0.0%	125,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,343,438,145.42	81,624,850.00	135,994,280.00	10.1%	1,207,443,865.42
23010113	PURCHASE OF COMPUTERS	679,408,600.00	64,868,600.00	88,823,100.00	13.1%	590,585,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	67,741,200.00	-	1,000,000.00	1.5%	66,741,200.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	112,234,000.00	19,000,000.00	25,675,500.00	22.9%	86,558,500.00
23010117	PURCHASE OF SHREDDING MACHINES	790,000.00	-	-	0.0%	790,000.00
23010118	PURCHASE OF SCANNERS	1,250,000.00	-	-	0.0%	1,250,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,960,154,000.00	7,500,000.00	206,898,341.18	10.6%	1,753,255,658.82
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	4,500,000.00	2,965,000.00	6,174,000.00	137.2%	- 1,674,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	170,000,000.00	499,439,361.00	528,818,361.00	311.1%	- 358,818,361.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,709,649,000.00	-	7,000,000.00	0.4%	1,702,649,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	44,250,000.00	8,990,000.00	8,990,000.00	20.3%	35,260,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,480,192,000.00	60,497,132.00	120,497,132.00	8.1%	1,359,694,868.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	99,100,000.00	-	-	0.0%	99,100,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	216,707,000.00	-	-	0.0%	216,707,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,986,695,000.00	4,100,000.00	4,100,000.00	0.2%	1,982,595,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	6,160,200,000.00	1,958,500,000.00	2,774,180,000.00	45.0%	3,386,020,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,131,760,950.00	294,353,299.89	544,708,579.89	25.6%	1,587,052,370.11
23010130	PURCHASE OF RECREATIONAL FACILITIES	20,000,000.00	-	-	0.0%	20,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	57,000,000.00	-	-	0.0%	57,000,000.00
2302	CONSTRUCTION / PROVISION	327,273,981,689.04	49,263,248,042.52	80,946,265,732.48	24.7%	246,327,715,956.57
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	327,273,981,689.04	49,263,248,042.52	80,946,265,732.48	24.7%	246,327,715,956.57
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	33,546,443,289.56	726,517,660.68	1,695,528,160.68	5.1%	31,850,915,128.88
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	338,000,000.00	-	-	0.0%	338,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	868,470,400.00	116,900,000.00	218,171,833.00	25.1%	650,298,567.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	213,000,000.00	-	-	0.0%	213,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	25,742,701,000.18	250,000,000.00	2,279,909,956.58	8.9%	23,462,791,043.60
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	21,610,807,000.00	19,165,965.92	178,218,128.92	0.8%	21,432,588,871.08
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	125,547,456,000.00	2,129,931,836.06	12,318,063,502.49	9.8%	113,229,392,497.51
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	965,000,000.00	-	-	0.0%	965,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	890,000,000.00	-	14,024,000.00	1.6%	875,976,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	21,653,928,480.30	-	-	0.0%	21,653,928,480.30
23020114	CONSTRUCTION / PROVISION OF ROADS	56,724,762,519.00	28,213,569,796.35	44,494,160,358.29	78.4%	12,230,602,160.72
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	50,000,000.00	-	-	0.0%	50,000,000.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	13,400,000,000.00	-	100,000,000.00	0.7%	13,300,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	23,822,413,000.00	17,769,362,783.51	19,594,389,792.52	82.3%	4,228,023,207.48
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	640,000,000.00	-	-	0.0%	640,000,000.00
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS	407,000,000.00	14,700,000.00	14,700,000.00	3.6%	392,300,000.00
23020124	CONSTRUCTION OF MARKETS / PARKS	431,000,000.00	9,500,000.00	9,500,000.00	2.2%	421,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	423,000,000.00	13,600,000.00	29,600,000.00	7.0%	393,400,000.00
2303	REHABILITATION / REPAIRS	35,734,468,224.03	9,895,415,883.40	11,800,057,002.12	33.0%	23,934,411,221.92
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,734,468,224.03	9,895,415,883.40	11,800,057,002.12	33.0%	23,934,411,221.92
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	225,000,000.00	-	-	0.0%	225,000,000.00

Code	Economic	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,232,000,000.00	100,000,000.00	610,500,731.00	14.4%	3,621,499,269.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,685,351,000.00	451,864,987.00	765,320,196.92	45.4%	920,030,803.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,993,626,742.00	-	-	0.0%	4,993,626,742.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	18,000,000.00	-	-	0.0%	18,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	5,000,000.00	-	-	0.0%	5,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	205,000,000.00	-	-	0.0%	205,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	97,000,000.00	-	21,251,000.00	21.9%	75,749,000.00
23030113	REHABILITATION / REPAIRS - ROADS	21,132,744,842.03	9,014,353,896.40	9,892,788,074.20	46.8%	11,239,956,767.84
23030115	REHABILITATION / REPAIRS - WATER-WAY	2,000,000.00	-	-	0.0%	2,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	60,000,000.00	-	-	0.0%	60,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,303,495,640.00	329,197,000.00	510,197,000.00	22.1%	1,793,298,640.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	614,250,000.00	-	-	0.0%	614,250,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	100,000,000.00	-	-	0.0%	100,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	61,000,000.00	-	-	0.0%	61,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	2,147,000,000.00	38,290,900.00	615,731,046.19	28.7%	1,531,268,953.81
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,147,000,000.00	38,290,900.00	615,731,046.19	28.7%	1,531,268,953.81
23040101	TREE PLANTING	200,000,000.00	-	-	0.0%	200,000,000.00
23040102	EROSION & FLOOD CONTROL	447,000,000.00	38,290,900.00	615,731,046.19	137.7%	- 168,731,046.19
23040105	WATER POLLUTION PREVENTION & CONTROL	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
2305	OTHER CAPITAL PROJECTS	5,912,350,191.51	190,100,000.00	471,089,690.05	8.0%	5,441,260,501.46
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,912,350,191.51	190,100,000.00	471,089,690.05	8.0%	5,441,260,501.46
23050101	RESEARCH AND DEVELOPMENT	4,188,431,191.51	168,500,000.00	449,489,690.05	10.7%	3,738,941,501.46
23050102	COMPUTER SOFTWARE ACQUISITION	1,316,590,000.00	21,600,000.00	21,600,000.00	1.6%	1,294,990,000.00
23050103	MONITORING AND EVALUATION	353,329,000.00	-	-	0.0%	353,329,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	54,000,000.00	-	-	0.0%	54,000,000.00

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Enugu State Government Budget Performance Report 2024 Q2 - Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	521,561,386,000.00	80,036,398,624.50	123,655,606,330.90	23.7%	397,905,779,669.10
701	GENERAL PUBLIC SERVICES	109,077,541,828.42	5,948,894,458.61	11,606,150,727.49	10.6%	97,471,391,100.93
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,213,167,480.00	700,020,510.61	904,620,662.27	2.2%	39,308,546,817.73
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,479,179,653.00	325,643,325.59	459,618,893.22	1.9%	24,019,560,759.78
70112	FINANCIAL AND FISCAL AFFAIRS	15,733,987,827.00	374,377,185.02	445,001,769.05	2.8%	15,288,986,057.95
7012	FOREIGN ECONOMIC AID	2,845,300,000.00	-	510,500,731.00	17.9%	2,334,799,269.00
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	480,000,000.00	-	-	0.0%	480,000,000.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	2,365,300,000.00	-	510,500,731.00	21.6%	1,854,799,269.00
7013	GENERAL SERVICES	60,449,074,348.42	3,564,181,998.19	6,699,023,196.42	11.1%	53,750,051,152.00
70131	GENERAL PERSONNEL SERVICES	46,263,906,333.00	937,049,187.19	3,426,132,385.42	7.4%	42,837,773,947.58
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,874,862,000.00	5,000,000.00	8,200,000.00	0.1%	6,866,662,000.00
70133	OTHER GENERAL SERVICES	7,310,306,015.42	2,622,132,811.00	3,264,690,811.00	44.7%	4,045,615,204.42
7017	PUBLIC DEBT TRANSACTIONS	5,510,000,000.00	1,684,691,949.81	3,492,006,137.80	63.4%	2,017,993,862.20
70171	PUBLIC DEBT TRANSACTIONS	5,510,000,000.00	1,684,691,949.81	3,492,006,137.80	63.4%	2,017,993,862.20
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	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	-	-	0.0%	60,000,000.00
703	PUBLIC ORDER AND SAFETY	5,846,308,315.56	1,027,722,343.67	1,731,200,770.34	29.6%	4,115,107,545.22
7031	POLICE SERVICES	1,545,200,000.00	-	302,630,000.00	19.6%	1,242,570,000.00
70311	POLICE SERVICES	1,545,200,000.00	-	302,630,000.00	19.6%	1,242,570,000.00
7032	FIRE PROTECTION SERVICES	57,000,000.00	8,990,000.00	8,990,000.00	15.8%	48,010,000.00
70321	FIRE PROTECTION SERVICES	57,000,000.00	8,990,000.00	8,990,000.00	15.8%	48,010,000.00
7033	LAW COURTS	4,244,108,315.56	1,018,732,343.67	1,419,580,770.34	33.4%	2,824,527,545.22
70331	LAW COURTS	4,244,108,315.56	1,018,732,343.67	1,419,580,770.34	33.4%	2,824,527,545.22
704	ECONOMIC AFFAIRS	189,995,075,719.84	56,826,320,291.31	78,462,761,266.22	41.3%	111,532,314,453.62
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	65,728,639,353.00	15,946,766,177.32	16,406,008,192.78	25.0%	49,322,631,160.22
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	65,676,209,534.00	15,934,326,755.77	16,391,366,732.20	25.0%	49,284,842,801.80
70412	GENERAL LABOUR AFFAIRS	52,429,819.00	12,439,421.55	14,641,460.58	27.9%	37,788,358.42
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	24,499,333,991.51	225,849,725.89	425,043,373.84	1.7%	24,074,290,617.67
70421	AGRICULTURE	24,392,733,991.51	224,549,725.89	423,743,373.84	1.7%	23,968,990,617.67
70422	FORESTRY	106,600,000.00	1,300,000.00	1,300,000.00	1.2%	105,300,000.00
7043	FUEL AND ENERGY	2,765,938,685.00	98,812,650.00	333,210,991.18	12.0%	2,432,727,693.82
70431	COAL AND OTHER SOLID MINERAL FUEL	539,230,982.00	91,312,650.00	91,312,650.00	16.9%	447,918,332.00
70435	ELECTRICITY	1,045,747,703.00	7,500,000.00	241,898,341.18	23.1%	803,849,361.82
70436	NON ELECTRIC ENERGY	1,180,960,000.00	-	-	0.0%	1,180,960,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	81,237,211,168.33	34,549,862,381.75	54,900,637,640.84	67.6%	26,336,573,527.49
70443	CONSTRUCTION	81,237,211,168.33	34,549,862,381.75	54,900,637,640.84	67.6%	26,336,573,527.49
7045	TRANSPORT	11,777,249,298.00	122,115,927.70	356,902,123.34	3.0%	11,420,347,174.66
70451	ROAD TRANSPORT	11,777,249,298.00	122,115,927.70	356,902,123.34	3.0%	11,420,347,174.66
7046	COMMUNICATION	765,876,800.00	68,412,435.20	222,335,555.72	29.0%	543,541,244.28
70461	COMMUNICATION	765,876,800.00	68,412,435.20	222,335,555.72	29.0%	543,541,244.28
7047	OTHER INDUSTRIES	2,932,731,144.00	5,774,539,084.90	5,774,539,084.90	196.9%	- 2,841,807,940.90
70472	HOTELS AND RESTUARANTS	2,000,000,000.00	5,765,039,084.90	5,765,039,084.90	288.3%	- 3,765,039,084.90
70473	TOURISM	882,731,144.00	9,500,000.00	9,500,000.00	1.1%	873,231,144.00

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	50,000,000.00	-	-	0.0%	50,000,000.00
7048	R & D ECONOMIC AFFAIRS	288,095,280.00	39,961,908.55	44,084,303.62	15.3%	244,010,976.38
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	50,000,000.00	4,000,000.00	4,000,000.00	8.0%	46,000,000.00
70483	FUEL AND ENERGY	100,000,000.00	-	-	0.0%	100,000,000.00
70486	R & D COMMUNICATION	25,000,000.00	15,000,000.00	15,000,000.00	60.0%	10,000,000.00
70487	R & D OTHER INDUSTRIES	113,095,280.00	20,961,908.55	25,084,303.62	22.2%	88,010,976.38
705	ENVIRONMENTAL PROTECTION	3,861,560,357.00	88,591,368.99	99,465,318.05	2.6%	3,762,095,038.95
7051	WASTE MANAGEMENT	2,799,080,000.00	-	-	0.0%	2,799,080,000.00
70511	WASTE MANAGEMENT	2,799,080,000.00	-	-	0.0%	2,799,080,000.00
7052	WASTE WATER MANAGEMENT	45,000,000.00	-	-	0.0%	45,000,000.00
70521	WASTE WATER MANAGEMENT	45,000,000.00	-	-	0.0%	45,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	100,000,000.00	-	-	0.0%	100,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	100,000,000.00	-	-	0.0%	100,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	107,862,400.00	30,000,000.00	30,000,000.00	27.8%	77,862,400.00
70551	R & D ENVIRONMENTAL PROTECTION	107,862,400.00	30,000,000.00	30,000,000.00	27.8%	77,862,400.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	809,617,957.00	58,591,368.99	69,465,318.05	8.6%	740,152,638.95
70561	ENVIRONMENTAL PROTECTION N.E.C.	809,617,957.00	58,591,368.99	69,465,318.05	8.6%	740,152,638.95
706	HOUSING AND COMMUNITY AMENITIES	7,719,933,471.18	741,040,002.21	1,254,287,050.50	16.2%	6,465,646,420.68
7061	HOUSING DEVELOPMENT	4,442,720,711.00	457,451,696.00	747,784,795.29	16.8%	3,694,935,915.71
70611	HOUSING DEVELOPMENT	4,442,720,711.00	457,451,696.00	747,784,795.29	16.8%	3,694,935,915.71
7062	COMMUNITY DEVELOPMENT	1,616,202,590.00	259,211,656.96	308,556,079.70	19.1%	1,307,646,510.30
70621	COMMUNITY DEVELOPMENT	1,616,202,590.00	259,211,656.96	308,556,079.70	19.1%	1,307,646,510.30
7063	WATER SUPPLY	1,602,510,170.18	24,376,649.25	197,946,175.51	12.4%	1,404,563,994.67
70631	WATER SUPPLY	1,602,510,170.18	24,376,649.25	197,946,175.51	12.4%	1,404,563,994.67
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	58,500,000.00	-	-	0.0%	58,500,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	58,500,000.00	-	-	0.0%	58,500,000.00
707	HEALTH	35,715,847,007.00	4,454,451,741.44	5,712,070,755.48	16.0%	30,003,776,251.52
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	680,000,000.00	-	-	0.0%	680,000,000.00
70712	OTHER MEDICAL PRODUCTS	680,000,000.00	-	-	0.0%	680,000,000.00
7072	OUTPATIENT SERVICES	128,949,000.00	-	-	0.0%	128,949,000.00
70721	GENERAL MEDICAL SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	78,949,000.00	-	-	0.0%	78,949,000.00
7073	HOSPITAL SERVICES	480,000,000.00	185,864,987.00	239,147,196.92	49.8%	240,852,803.08
70731	GENERAL HOSPITAL SERVICES	420,000,000.00	185,864,987.00	239,147,196.92	56.9%	180,852,803.08
70733	MEDICAL AND MATERNITY CENTRE SERVICES	60,000,000.00	-	-	0.0%	60,000,000.00
7074	PUBLIC HEALTH SERVICES	31,959,923,089.00	2,916,239,040.94	3,845,429,231.39	12.0%	28,114,493,857.61
70741	PUBLIC HEALTH SERVICES	31,959,923,089.00	2,916,239,040.94	3,845,429,231.39	12.0%	28,114,493,857.61
7076	HEALTH N.E.C.	2,466,974,918.00	1,352,347,713.50	1,627,494,327.17	66.0%	839,480,590.83
70761	HEALTH N.E.C.	2,466,974,918.00	1,352,347,713.50	1,627,494,327.17	66.0%	839,480,590.83
708	RECREATION, CULTURE AND RELIGION	3,556,113,712.00	101,068,954.21	151,002,325.08	4.2%	3,405,111,386.92
7081	RECREATIONAL AND SPORTING SERVICES	2,551,655,960.00	45,864,350.45	83,597,599.86	3.3%	2,468,058,360.14
70811	RECREATIONAL AND SPORTING SERVICES	2,551,655,960.00	45,864,350.45	83,597,599.86	3.3%	2,468,058,360.14
7082	CULTURAL SERVICES	108,804,046.00	42,611,842.60	51,262,680.37	47.1%	57,541,365.63
70821	CULTURAL SERVICES	108,804,046.00	42,611,842.60	51,262,680.37	47.1%	57,541,365.63
7083	BROADCASTING AND PUBLISHING SERVICES	861,273,706.00	12,592,761.16	16,142,044.85	1.9%	845,131,661.15
70831	BROADCASTING AND PUBLISHING SERVICES	861,273,706.00	12,592,761.16	16,142,044.85	1.9%	845,131,661.15
7085	R & D RECREATION, CULTURE AND RELIGION	34,380,000.00	-	-	0.0%	34,380,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	34,380,000.00	-	-	0.0%	34,380,000.00
709	EDUCATION	154,990,880,097.00	8,427,328,754.51	19,902,589,819.10	12.8%	135,088,290,277.90
7091	PRE-PRIMARY AND PRIMARY EDUCATION	464,704,220.00	-	-	0.0%	464,704,220.00
70912	PRIMARY EDUCATION	464,704,220.00	-	-	0.0%	464,704,220.00
7092	SECONDARY EDUCATION	15,495,947,264.00	6,135,733,923.76	7,342,631,534.48	47.4%	8,153,315,729.52
70922	UPPER-SECONDARY EDUCATION	15,495,947,264.00	6,135,733,923.76	7,342,631,534.48	47.4%	8,153,315,729.52
7094	TERTIARY EDUCATION	14,400,863,592.00	60,497,132.00	120,497,132.00	0.8%	14,280,366,460.00
70941	FIRST STAGE OF TERTIARY EDUCATION	4,936,778,902.00	60,497,132.00	120,497,132.00	2.4%	4,816,281,770.00
70942	SECOND STAGE OF TERTIARY EDUCATION	9,464,084,690.00	-	-	0.0%	9,464,084,690.00

Code	Function	2024 Original Budget		2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
7095	EDUCATION NOT DEFINABLE BY LEVEL	124,589,365,021.00	-	2,231,097,698.75	12,439,461,152.62	10.0%	112,149,903,868.38
70951	EDUCATION NOT DEFINABLE BY LEVEL	124,589,365,021.00	-	2,231,097,698.75	12,439,461,152.62	10.0%	112,149,903,868.38
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	-	-	-	0.0%	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	-	-	-	0.0%	40,000,000.00
710	SOCIAL PROTECTION	10,798,125,492.00	-	2,420,980,709.55	4,736,078,298.64	43.9%	6,062,047,193.36
7102	OLD AGE	10,085,365,000.00	-	2,374,703,315.60	4,680,208,469.78	46.4%	5,405,156,530.22
71021	OLD AGE	10,085,365,000.00	-	2,374,703,315.60	4,680,208,469.78	46.4%	5,405,156,530.22
7103	SURVIVORS	111,800,000.00	-	-	-	0.0%	111,800,000.00
71031	SURVIVORS	111,800,000.00	-	-	-	0.0%	111,800,000.00
7104	FAMILY AND CHILDREN	422,960,492.00	-	46,277,393.95	55,869,828.86	13.2%	367,090,663.14
71041	FAMILY AND CHILDREN	422,960,492.00	-	46,277,393.95	55,869,828.86	13.2%	367,090,663.14
7108	R & D SOCIAL PROTECTION	178,000,000.00	-	-	-	0.0%	178,000,000.00
71081	R & D SOCIAL PROTECTION	178,000,000.00	-	-	-	0.0%	178,000,000.00

Table 11: Personnel Expenditure by Function

Enugu State Government Budget Performance Report 2024 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	57,710,368,000.00	15,962,813,605.89	20,943,946,310.77	36.3%	36,766,421,689.23
701	GENERAL PUBLIC SERVICES	11,406,376,933.00	1,111,069,697.80	1,329,759,134.79	11.7%	10,076,617,798.21
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	10,357,207,480.00	700,020,510.61	824,970,676.77	8.0%	9,532,236,803.23
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,056,569,653.00	325,643,325.59	391,256,292.47	37.0%	665,313,360.53
70112	FINANCIAL AND FISCAL AFFAIRS	9,300,637,827.00	374,377,185.02	433,714,384.30	4.7%	8,866,923,442.70
7013	GENERAL SERVICES	1,049,169,453.00	411,049,187.19	504,788,458.02	48.1%	544,380,994.98
70131	GENERAL PERSONNEL SERVICES	1,049,169,453.00	411,049,187.19	504,788,458.02	48.1%	544,380,994.98
703	PUBLIC ORDER AND SAFETY	2,682,343,064.00	1,018,732,343.67	1,225,313,117.90	45.7%	1,457,029,946.10
7033	LAW COURTS	2,682,343,064.00	1,018,732,343.67	1,225,313,117.90	45.7%	1,457,029,946.10
70331	LAW COURTS	2,682,343,064.00	1,018,732,343.67	1,225,313,117.90	45.7%	1,457,029,946.10
704	ECONOMIC AFFAIRS	1,933,613,487.00	629,526,954.49	753,638,489.96	39.0%	1,179,974,997.04
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	187,952,353.00	104,641,832.70	124,104,621.16	66.0%	63,847,731.84
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	171,952,534.00	92,202,411.15	109,463,160.58	63.7%	62,489,373.42
70412	GENERAL LABOUR AFFAIRS	15,999,819.00	12,439,421.55	14,641,460.58	91.5%	1,358,358.42
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	547,640,200.00	221,749,725.89	267,373,230.02	48.8%	280,266,969.98
70421	AGRICULTURE	547,640,200.00	221,749,725.89	267,373,230.02	48.8%	280,266,969.98
7043	FUEL AND ENERGY	358,178,685.00	-	-	0.0%	358,178,685.00
70431	COAL AND OTHER SOLID MINERAL FUEL	11,730,982.00	-	-	0.0%	11,730,982.00
70435	ELECTRICITY	346,447,703.00	-	-	0.0%	346,447,703.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	186,959,327.00	105,245,124.45	125,676,608.60	67.2%	61,282,718.40
70443	CONSTRUCTION	186,959,327.00	105,245,124.45	125,676,608.60	67.2%	61,282,718.40
7045	TRANSPORT	497,399,698.00	122,115,927.70	145,964,507.34	29.3%	351,435,190.66
70451	ROAD TRANSPORT	497,399,698.00	122,115,927.70	145,964,507.34	29.3%	351,435,190.66
7046	COMMUNICATION	102,816,800.00	54,812,435.20	65,435,219.22	63.6%	37,381,580.78
70461	COMMUNICATION	102,816,800.00	54,812,435.20	65,435,219.22	63.6%	37,381,580.78
7047	OTHER INDUSTRIES	17,781,144.00	-	-	0.0%	17,781,144.00
70473	TOURISM	17,781,144.00	-	-	0.0%	17,781,144.00
7048	R & D ECONOMIC AFFAIRS	34,885,280.00	20,961,908.55	25,084,303.62	71.9%	9,800,976.38
70487	R & D OTHER INDUSTRIES	34,885,280.00	20,961,908.55	25,084,303.62	71.9%	9,800,976.38
705	ENVIRONMENTAL PROTECTION	264,317,957.00	58,591,368.99	69,465,086.39	26.3%	194,852,870.61
7056	ENVIRONMENTAL PROTECTION N.E.C.	264,317,957.00	58,591,368.99	69,465,086.39	26.3%	194,852,870.61
70561	ENVIRONMENTAL PROTECTION N.E.C.	264,317,957.00	58,591,368.99	69,465,086.39	26.3%	194,852,870.61
706	HOUSING AND COMMUNITY AMMENITIES	945,454,793.00	408,720,002.21	491,155,377.11	51.9%	454,299,415.89
7061	HOUSING DEVELOPMENT	65,833,033.00	139,131,696.00	167,019,795.29	253.7%	- 101,186,762.29
70611	HOUSING DEVELOPMENT	65,833,033.00	139,131,696.00	167,019,795.29	253.7%	- 101,186,762.29
7062	COMMUNITY DEVELOPMENT	510,542,590.00	245,211,656.96	293,916,854.20	57.6%	216,625,735.80
70621	COMMUNITY DEVELOPMENT	510,542,590.00	245,211,656.96	293,916,854.20	57.6%	216,625,735.80
7063	WATER SUPPLY	369,079,170.00	24,376,649.25	30,218,727.62	8.2%	338,860,442.38
70631	WATER SUPPLY	369,079,170.00	24,376,649.25	30,218,727.62	8.2%	338,860,442.38
707	HEALTH	9,531,627,007.00	3,983,420,788.52	4,761,532,429.64	50.0%	4,770,094,577.36
7074	PUBLIC HEALTH SERVICES	7,256,722,089.00	2,631,073,075.02	3,134,038,102.47	43.2%	4,122,683,986.53
70741	PUBLIC HEALTH SERVICES	7,256,722,089.00	2,631,073,075.02	3,134,038,102.47	43.2%	4,122,683,986.53
7076	HEALTH N.E.C.	2,274,904,918.00	1,352,347,713.50	1,627,494,327.17	71.5%	647,410,590.83
70761	HEALTH N.E.C.	2,274,904,918.00	1,352,347,713.50	1,627,494,327.17	71.5%	647,410,590.83

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
708	RECREATION, CULTURE AND RELIGION	582,494,912.00	101,068,954.21	120,672,844.23	20.7%	461,822,067.77
7081	RECREATIONAL AND SPORTING SERVICES	336,138,960.00	45,864,350.45	54,555,101.01	16.2%	281,583,858.99
70811	RECREATIONAL AND SPORTING SERVICES	336,138,960.00	45,864,350.45	54,555,101.01	16.2%	281,583,858.99
7082	CULTURAL SERVICES	87,454,046.00	42,611,842.60	50,975,698.37	58.3%	36,478,347.63
70821	CULTURAL SERVICES	87,454,046.00	42,611,842.60	50,975,698.37	58.3%	36,478,347.63
7083	BROADCASTING AND PUBLISHING SERVICES	158,901,906.00	12,592,761.16	15,142,044.85	9.5%	143,759,861.15
70831	BROADCASTING AND PUBLISHING SERVICES	158,901,906.00	12,592,761.16	15,142,044.85	9.5%	143,759,861.15
709	EDUCATION	20,051,514,355.00	6,236,899,786.45	7,464,029,184.61	37.2%	12,587,485,170.39
7091	PRE-PRIMARY AND PRIMARY EDUCATION	122,452,220.00	-	-	0.0%	122,452,220.00
70912	PRIMARY EDUCATION	122,452,220.00	-	-	0.0%	122,452,220.00
7092	SECONDARY EDUCATION	12,017,887,264.00	6,135,733,923.76	7,342,631,534.48	61.1%	4,675,255,729.52
70922	UPPER-SECONDARY EDUCATION	12,017,887,264.00	6,135,733,923.76	7,342,631,534.48	61.1%	4,675,255,729.52
7094	TERTIARY EDUCATION	7,658,724,592.00	-	-	0.0%	7,658,724,592.00
70941	FIRST STAGE OF TERTIARY EDUCATION	788,199,902.00	-	-	0.0%	788,199,902.00
70942	SECOND STAGE OF TERTIARY EDUCATION	6,870,524,690.00	-	-	0.0%	6,870,524,690.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	252,450,279.00	101,165,862.69	121,397,650.13	48.1%	131,052,628.87
70951	EDUCATION NOT DEFINABLE BY LEVEL	252,450,279.00	101,165,862.69	121,397,650.13	48.1%	131,052,628.87
710	SOCIAL PROTECTION	10,312,625,492.00	2,414,783,709.55	4,728,380,646.14	45.9%	5,584,244,845.86
7102	OLD AGE	10,085,365,000.00	2,374,703,315.60	4,680,208,469.78	46.4%	5,405,156,530.22
71021	OLD AGE	10,085,365,000.00	2,374,703,315.60	4,680,208,469.78	46.4%	5,405,156,530.22
7103	SURVIVORS	111,800,000.00	-	-	0.0%	111,800,000.00
71031	SURVIVORS	111,800,000.00	-	-	0.0%	111,800,000.00
7104	FAMILY AND CHILDREN	115,460,492.00	40,080,393.95	48,172,176.36	41.7%	67,288,315.64
71041	FAMILY AND CHILDREN	115,460,492.00	40,080,393.95	48,172,176.36	41.7%	67,288,315.64

Table 12: Overhead Expenditure by Function

Enugu State Government Budget Performance Report 2024 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	43,882,598,000.00	-	722,713,617.43	1.6%	43,159,884,382.57
701	GENERAL PUBLIC SERVICES	30,868,037,400.00	-	81,822,433.27	0.3%	30,786,214,966.73
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	29,855,960,000.00	-	79,649,985.50	0.3%	29,776,310,014.50
70111	EXECUTIVE AND LEGISLATIVE ORGANS	23,422,610,000.00	-	68,362,600.75	0.3%	23,354,247,399.25
70112	FINANCIAL AND FISCAL AFFAIRS	6,433,350,000.00	-	11,287,384.75	0.2%	6,422,062,615.25
7013	GENERAL SERVICES	1,012,077,400.00	-	2,172,447.77	0.2%	1,009,904,952.23
70131	GENERAL PERSONNEL SERVICES	1,012,077,400.00	-	2,172,447.77	0.2%	1,009,904,952.23
703	PUBLIC ORDER AND SAFETY	1,385,650,000.00	-	175,997,222.44	12.7%	1,209,652,777.56
7033	LAW COURTS	1,385,650,000.00	-	175,997,222.44	12.7%	1,209,652,777.56
70331	LAW COURTS	1,385,650,000.00	-	175,997,222.44	12.7%	1,209,652,777.56
704	ECONOMIC AFFAIRS	2,255,990,600.00	-	279,720,923.32	12.4%	1,976,269,676.68
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	301,030,000.00	-	122,850,327.00	40.8%	178,179,673.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	264,600,000.00	-	122,850,327.00	46.4%	141,749,673.00
70412	GENERAL LABOUR AFFAIRS	36,430,000.00	-	-	0.0%	36,430,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	101,600,000.00	-	153,570,143.82	151.2%	- 51,970,143.82
70421	AGRICULTURE	101,600,000.00	-	153,570,143.82	151.2%	- 51,970,143.82
7043	FUEL AND ENERGY	409,300,000.00	-	-	0.0%	409,300,000.00
70431	COAL AND OTHER SOLID MINERAL FUEL	90,000,000.00	-	-	0.0%	90,000,000.00
70435	ELECTRICITY	319,300,000.00	-	-	0.0%	319,300,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,132,850,000.00	-	-	0.0%	1,132,850,000.00
70443	CONSTRUCTION	1,132,850,000.00	-	-	0.0%	1,132,850,000.00
7045	TRANSPORT	177,080,600.00	-	116.00	0.0%	177,080,484.00
70451	ROAD TRANSPORT	177,080,600.00	-	116.00	0.0%	177,080,484.00
7046	COMMUNICATION	40,970,000.00	-	3,300,336.50	8.1%	37,669,663.50
70461	COMMUNICATION	40,970,000.00	-	3,300,336.50	8.1%	37,669,663.50
7047	OTHER INDUSTRIES	14,950,000.00	-	-	0.0%	14,950,000.00
70473	TOURISM	14,950,000.00	-	-	0.0%	14,950,000.00
7048	R & D ECONOMIC AFFAIRS	78,210,000.00	-	-	0.0%	78,210,000.00
70487	R & D OTHER INDUSTRIES	78,210,000.00	-	-	0.0%	78,210,000.00
705	ENVIRONMENTAL PROTECTION	1,207,880,000.00	-	231.66	0.0%	1,207,879,768.34
7051	WASTE MANAGEMENT	1,024,080,000.00	-	-	0.0%	1,024,080,000.00
70511	WASTE MANAGEMENT	1,024,080,000.00	-	-	0.0%	1,024,080,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	183,800,000.00	-	231.66	0.0%	183,799,768.34
70561	ENVIRONMENTAL PROTECTION N.E.C.	183,800,000.00	-	231.66	0.0%	183,799,768.34
706	HOUSING AND COMMUNITY AMMENITIES	860,790,000.00	-	168,366,673.39	19.6%	692,423,326.61
7061	HOUSING DEVELOPMENT	19,810,000.00	-	-	0.0%	19,810,000.00
70611	HOUSING DEVELOPMENT	19,810,000.00	-	-	0.0%	19,810,000.00
7062	COMMUNITY DEVELOPMENT	249,800,000.00	-	639,225.50	0.3%	249,160,774.50
70621	COMMUNITY DEVELOPMENT	249,800,000.00	-	639,225.50	0.3%	249,160,774.50
7063	WATER SUPPLY	591,180,000.00	-	167,727,447.89	28.4%	423,452,552.11
70631	WATER SUPPLY	591,180,000.00	-	167,727,447.89	28.4%	423,452,552.11
707	HEALTH	1,239,610,000.00	-	-	0.0%	1,239,610,000.00
7074	PUBLIC HEALTH SERVICES	1,047,540,000.00	-	-	0.0%	1,047,540,000.00
70741	PUBLIC HEALTH SERVICES	1,047,540,000.00	-	-	0.0%	1,047,540,000.00

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
7076	HEALTH N.E.C.	192,070,000.00	-	-	0.0%	192,070,000.00
70761	HEALTH N.E.C.	192,070,000.00	-	-	0.0%	192,070,000.00
708	RECREATION, CULTURE AND RELIGION	1,178,740,000.00	-	15,305,480.85	1.3%	1,163,434,519.15
7081	RECREATIONAL AND SPORTING SERVICES	819,010,000.00	-	15,018,498.85	1.8%	803,991,501.15
70811	RECREATIONAL AND SPORTING SERVICES	819,010,000.00	-	15,018,498.85	1.8%	803,991,501.15
7082	CULTURAL SERVICES	21,350,000.00	-	286,982.00	1.3%	21,063,018.00
70821	CULTURAL SERVICES	21,350,000.00	-	286,982.00	1.3%	21,063,018.00
7083	BROADCASTING AND PUBLISHING SERVICES	304,000,000.00	-	-	0.0%	304,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	304,000,000.00	-	-	0.0%	304,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	34,380,000.00	-	-	0.0%	34,380,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	34,380,000.00	-	-	0.0%	34,380,000.00
709	EDUCATION	4,771,400,000.00	-	-	0.0%	4,771,400,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	222,800,000.00	-	-	0.0%	222,800,000.00
70912	PRIMARY EDUCATION	222,800,000.00	-	-	0.0%	222,800,000.00
7092	SECONDARY EDUCATION	90,750,000.00	-	-	0.0%	90,750,000.00
70922	UPPER-SECONDARY EDUCATION	90,750,000.00	-	-	0.0%	90,750,000.00
7094	TERTIARY EDUCATION	3,446,310,000.00	-	-	0.0%	3,446,310,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	943,250,000.00	-	-	0.0%	943,250,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,503,060,000.00	-	-	0.0%	2,503,060,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,011,540,000.00	-	-	0.0%	1,011,540,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,011,540,000.00	-	-	0.0%	1,011,540,000.00
710	SOCIAL PROTECTION	114,500,000.00	-	1,500,652.50	1.3%	112,999,347.50
7104	FAMILY AND CHILDREN	114,500,000.00	-	1,500,652.50	1.3%	112,999,347.50
71041	FAMILY AND CHILDREN	114,500,000.00	-	1,500,652.50	1.3%	112,999,347.50

Table 13: Capital Expenditure by Function

Enugu State Government Budget Performance Report 2024 Q2 - Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	414,334,120,000.00	62,388,893,068.80	98,496,940,264.90	23.8%	315,837,179,735.10
701	GENERAL PUBLIC SERVICES	61,233,127,495.42	3,153,132,811.00	6,702,563,021.63	10.9%	54,530,564,473.79
7012	FOREIGN ECONOMIC AID	2,845,300,000.00	-	510,500,731.00	17.9%	2,334,799,269.00
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	480,000,000.00	-	-	0.0%	480,000,000.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	2,365,300,000.00	-	510,500,731.00	21.6%	1,854,799,269.00
7013	GENERAL SERVICES	58,387,827,495.42	3,153,132,811.00	6,192,062,290.63	10.6%	52,195,765,204.79
70131	GENERAL PERSONNEL SERVICES	44,202,659,480.00	526,000,000.00	2,919,171,479.63	6.6%	41,283,488,000.37
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,874,862,000.00	5,000,000.00	8,200,000.00	0.1%	6,866,662,000.00
70133	OTHER GENERAL SERVICES	7,310,306,015.42	2,622,132,811.00	3,264,690,811.00	44.7%	4,045,615,204.42
703	PUBLIC ORDER AND SAFETY	1,778,315,251.56	8,990,000.00	329,890,430.00	18.6%	1,448,424,821.56
7031	POLICE SERVICES	1,545,200,000.00	-	302,630,000.00	19.6%	1,242,570,000.00
70311	POLICE SERVICES	1,545,200,000.00	-	302,630,000.00	19.6%	1,242,570,000.00
7032	FIRE PROTECTION SERVICES	57,000,000.00	8,990,000.00	8,990,000.00	15.8%	48,010,000.00
70321	FIRE PROTECTION SERVICES	57,000,000.00	8,990,000.00	8,990,000.00	15.8%	48,010,000.00
7033	LAW COURTS	176,115,251.56	-	18,270,430.00	10.4%	157,844,821.56
70331	LAW COURTS	176,115,251.56	-	18,270,430.00	10.4%	157,844,821.56
704	ECONOMIC AFFAIRS	185,805,471,632.84	56,196,793,336.82	77,429,401,852.94	41.7%	108,376,069,779.90
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	65,239,657,000.00	15,842,124,344.62	16,159,053,244.62	24.8%	49,080,603,755.38
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	65,239,657,000.00	15,842,124,344.62	16,159,053,244.62	24.8%	49,080,603,755.38
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	23,850,093,791.51	4,100,000.00	4,100,000.00	0.0%	23,845,993,791.51
70421	AGRICULTURE	23,743,493,791.51	2,800,000.00	2,800,000.00	0.0%	23,740,693,791.51
70422	FORESTRY	106,600,000.00	1,300,000.00	1,300,000.00	1.2%	105,300,000.00
7043	FUEL AND ENERGY	1,998,460,000.00	98,812,650.00	333,210,991.18	16.7%	1,665,249,008.82
70431	COAL AND OTHER SOLID MINERAL FUEL	437,500,000.00	91,312,650.00	91,312,650.00	20.9%	346,187,350.00
70435	ELECTRICITY	380,000,000.00	7,500,000.00	241,898,341.18	63.7%	138,101,658.82
70436	NON ELECTRIC ENERGY	1,180,960,000.00	-	-	0.0%	1,180,960,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	79,917,401,841.33	34,444,617,257.30	54,774,961,032.24	68.5%	25,142,440,809.09
70443	CONSTRUCTION	79,917,401,841.33	34,444,617,257.30	54,774,961,032.24	68.5%	25,142,440,809.09
7045	TRANSPORT	11,102,769,000.00	-	210,937,500.00	1.9%	10,891,831,500.00
70451	ROAD TRANSPORT	11,102,769,000.00	-	210,937,500.00	1.9%	10,891,831,500.00
7046	COMMUNICATION	622,090,000.00	13,600,000.00	153,600,000.00	24.7%	468,490,000.00
70461	COMMUNICATION	622,090,000.00	13,600,000.00	153,600,000.00	24.7%	468,490,000.00
7047	OTHER INDUSTRIES	2,900,000,000.00	5,774,539,084.90	5,774,539,084.90	199.1%	- 2,874,539,084.90
70472	HOTELS AND RESTUARANTS	2,000,000,000.00	5,765,039,084.90	5,765,039,084.90	288.3%	- 3,765,039,084.90
70473	TOURISM	850,000,000.00	9,500,000.00	9,500,000.00	1.1%	840,500,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	50,000,000.00	-	-	0.0%	50,000,000.00
7048	R & D ECONOMIC AFFAIRS	175,000,000.00	19,000,000.00	19,000,000.00	10.9%	156,000,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	50,000,000.00	4,000,000.00	4,000,000.00	8.0%	46,000,000.00
70483	FUEL AND ENERGY	100,000,000.00	-	-	0.0%	100,000,000.00
70486	R & D COMMUNICATION	25,000,000.00	15,000,000.00	15,000,000.00	60.0%	10,000,000.00
705	ENVIRONMENTAL PROTECTION	2,389,362,400.00	30,000,000.00	30,000,000.00	1.3%	2,359,362,400.00
7051	WASTE MANAGEMENT	1,775,000,000.00	-	-	0.0%	1,775,000,000.00
70511	WASTE MANAGEMENT	1,775,000,000.00	-	-	0.0%	1,775,000,000.00
7052	WASTE WATER MANAGEMENT	45,000,000.00	-	-	0.0%	45,000,000.00
70521	WASTE WATER MANAGEMENT	45,000,000.00	-	-	0.0%	45,000,000.00

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	100,000,000.00	-	-	0.0%	100,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	100,000,000.00	-	-	0.0%	100,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	107,862,400.00	30,000,000.00	30,000,000.00	27.8%	77,862,400.00
70551	R & D ENVIRONMENTAL PROTECTION	107,862,400.00	30,000,000.00	30,000,000.00	27.8%	77,862,400.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	361,500,000.00	-	-	0.0%	361,500,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	361,500,000.00	-	-	0.0%	361,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	5,913,688,678.18	332,320,000.00	594,765,000.00	10.1%	5,318,923,678.18
7061	HOUSING DEVELOPMENT	4,357,077,678.00	318,320,000.00	580,765,000.00	13.3%	3,776,312,678.00
70611	HOUSING DEVELOPMENT	4,357,077,678.00	318,320,000.00	580,765,000.00	13.3%	3,776,312,678.00
7062	COMMUNITY DEVELOPMENT	855,860,000.00	14,000,000.00	14,000,000.00	1.6%	841,860,000.00
70621	COMMUNITY DEVELOPMENT	855,860,000.00	14,000,000.00	14,000,000.00	1.6%	841,860,000.00
7063	WATER SUPPLY	642,251,000.18	-	-	0.0%	642,251,000.18
70631	WATER SUPPLY	642,251,000.18	-	-	0.0%	642,251,000.18
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	58,500,000.00	-	-	0.0%	58,500,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	58,500,000.00	-	-	0.0%	58,500,000.00
707	HEALTH	24,944,610,000.00	471,030,952.92	950,538,325.84	3.8%	23,994,071,674.16
7071	MEDICAL PRODUCTS, APLIANCES, AND EQUIPMENT	680,000,000.00	-	-	0.0%	680,000,000.00
70712	OTHER MEDICAL PRODUCTS	680,000,000.00	-	-	0.0%	680,000,000.00
7072	OUTPATIENT SERVICES	128,949,000.00	-	-	0.0%	128,949,000.00
70721	GENERAL MEDICAL SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	78,949,000.00	-	-	0.0%	78,949,000.00
7073	HOSPITAL SERVICES	480,000,000.00	185,864,987.00	239,147,196.92	49.8%	240,852,803.08
70731	GENERAL HOSPITAL SERVICES	420,000,000.00	185,864,987.00	239,147,196.92	56.9%	180,852,803.08
70733	MEDICAL AND MATERNITY CENTRE SERVICES	60,000,000.00	-	-	0.0%	60,000,000.00
7074	PUBLIC HEALTH SERVICES	23,655,661,000.00	285,165,965.92	711,391,128.92	3.0%	22,944,269,871.08
70741	PUBLIC HEALTH SERVICES	23,655,661,000.00	285,165,965.92	711,391,128.92	3.0%	22,944,269,871.08
708	RECREATION, CULTURE AND RELIGION	1,794,878,800.00	-	15,024,000.00	0.8%	1,779,854,800.00
7081	RECREATIONAL AND SPORTING SERVICES	1,396,507,000.00	-	14,024,000.00	1.0%	1,382,483,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,396,507,000.00	-	14,024,000.00	1.0%	1,382,483,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	398,371,800.00	-	1,000,000.00	0.3%	397,371,800.00
70831	BROADCASTING AND PUBLISHING SERVICES	398,371,800.00	-	1,000,000.00	0.3%	397,371,800.00
709	EDUCATION	130,103,665,742.00	2,190,428,968.06	12,438,560,634.49	9.6%	117,665,105,107.51
7091	PRE-PRIMARY AND PRIMARY EDUCATION	119,452,000.00	-	-	0.0%	119,452,000.00
70912	PRIMARY EDUCATION	119,452,000.00	-	-	0.0%	119,452,000.00
7092	SECONDARY EDUCATION	3,387,310,000.00	-	-	0.0%	3,387,310,000.00
70922	UPPER-SECONDARY EDUCATION	3,387,310,000.00	-	-	0.0%	3,387,310,000.00
7094	TERTIARY EDUCATION	3,231,529,000.00	60,497,132.00	120,497,132.00	3.7%	3,111,031,868.00
70941	FIRST STAGE OF TERTIARY EDUCATION	3,161,529,000.00	60,497,132.00	120,497,132.00	3.8%	3,041,031,868.00
70942	SECOND STAGE OF TERTIARY EDUCATION	70,000,000.00	-	-	0.0%	70,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	123,325,374,742.00	2,129,931,836.06	12,318,063,502.49	10.0%	111,007,311,239.51
70951	EDUCATION NOT DEFINABLE BY LEVEL	123,325,374,742.00	2,129,931,836.06	12,318,063,502.49	10.0%	111,007,311,239.51
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	-	-	0.0%	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	-	-	0.0%	40,000,000.00
710	SOCIAL PROTECTION	371,000,000.00	6,197,000.00	6,197,000.00	1.7%	364,803,000.00
7104	FAMILY AND CHILDREN	193,000,000.00	6,197,000.00	6,197,000.00	3.2%	186,803,000.00
71041	FAMILY AND CHILDREN	193,000,000.00	6,197,000.00	6,197,000.00	3.2%	186,803,000.00
7108	R & D SOCIAL PROTECTION	178,000,000.00	-	-	0.0%	178,000,000.00
71081	R & D SOCIAL PROTECTION	178,000,000.00	-	-	0.0%	178,000,000.00

Table 14: Other Expenditure by Function

Enugu State Government Budget Performance Report 2024 Q2 - Other Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	5,634,300,000.00	1,684,691,949.81	3,492,006,137.80	62.0%	2,142,293,862.20
701	GENERAL PUBLIC SERVICES	5,570,000,000.00	1,684,691,949.81	3,492,006,137.80	62.7%	2,077,993,862.20
7017	PUBLIC DEBT TRANSACTIONS	5,510,000,000.00	1,684,691,949.81	3,492,006,137.80	63.4%	2,017,993,862.20
70171	PUBLIC DEBT TRANSACTIONS	5,510,000,000.00	1,684,691,949.81	3,492,006,137.80	63.4%	2,017,993,862.20
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	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	-	-	0.0%	60,000,000.00
709	EDUCATION	64,300,000.00	-	-	0.0%	64,300,000.00
7094	TERTIARY EDUCATION	64,300,000.00	-	-	0.0%	64,300,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	43,800,000.00	-	-	0.0%	43,800,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	20,500,000.00	-	-	0.0%	20,500,000.00

2.G Expenditure by Programme

Table 15: Total Expenditure by Programme

Enugu State Government Budget Performance Report 2024 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	521,561,386,000.00	80,036,398,624.50	123,655,606,330.90	23.7%	397,905,779,669.10
01	Agriculture	25,033,394,871.81	224,549,725.89	423,743,373.84	1.7%	24,609,651,497.97
0101	Effective governance of the Agriculture Sector	987,696,357.14	221,749,725.89	420,943,373.84	42.6%	566,752,983.30
0102	Development of the livestock value chain	123,900,000.00	-	-	0.0%	123,900,000.00
0103	Enhancement of food production and productivity	1,450,117,400.00	2,800,000.00	2,800,000.00	0.2%	1,447,317,400.00
0104	Reduction of post-harvest losses	6,424,001.71	-	-	0.0%	6,424,001.71
0107	Promotion of enabling environment for increased agricultural development	22,465,257,112.96	-	-	0.0%	22,465,257,112.96
02	Societal Re-orientation	7,092,886,743.56	1,096,064,186.27	1,536,103,450.71	21.7%	5,556,783,292.85
0210	Societal Re-orientation - General	7,092,886,743.56	1,096,064,186.27	1,536,103,450.71	21.7%	5,556,783,292.85
03	Poverty Alleviation	1,028,851,054.00	73,159,645.91	79,906,897.85	7.8%	948,944,156.15
0310	Poverty Alleviation - General	1,028,851,054.00	73,159,645.91	79,906,897.85	7.8%	948,944,156.15
04	Health	36,141,940,789.00	4,454,451,741.44	5,712,070,755.48	15.8%	30,429,870,033.52
0401	Effective governance of the health system	2,068,110,835.00	433,882,985.40	523,635,292.08	25.3%	1,544,475,542.92
0402	Community engagement and participation in health	19,000,000.00	-	-	0.0%	19,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	536,929,000.00	100,000,000.00	153,282,209.92	28.5%	383,646,790.08
0405	Provision of adequate and modern health infrastructure for health services delivery	33,217,900,954.00	3,920,568,756.04	5,035,153,253.48	15.2%	28,182,747,700.52
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	32,500,000.00	-	-	0.0%	32,500,000.00
0407	Evidence generation and utilisation	77,600,000.00	-	-	0.0%	77,600,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	177,900,000.00	-	-	0.0%	177,900,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	12,000,000.00	-	-	0.0%	12,000,000.00
05	Education	160,314,728,500.60	8,489,790,663.06	20,250,163,812.77	12.6%	140,064,564,687.83
0501	Effective governance of the education system	3,426,714,224.00	758,015,398.37	908,196,645.71	26.5%	2,518,517,578.29
0502	Increase in access, retention, and completion rate at all levels	11,306,349,079.00	5,539,381,520.08	6,676,329,670.90	59.0%	4,630,019,408.10
0503	Equity and inclusiveness in the provision of educational services	691,062,220.00	-	-	0.0%	691,062,220.00
0504	Improved quality of teaching and learning outcomes	1,331,042,000.00	-	-	0.0%	1,331,042,000.00
0505	Adequate infrastructure at all levels	132,897,317,507.60	2,129,931,836.06	12,318,063,502.49	9.3%	120,579,254,005.11
0506	Improved education information management system (EIMS)	10,662,243,470.00	62,461,908.55	347,573,993.67	3.3%	10,314,669,476.33
06	Housing and Urban Development	47,835,962,103.00	454,333,352.96	610,015,874.99	1.3%	47,225,946,228.01
0610	Housing and Urban Development - General	47,835,962,103.00	454,333,352.96	610,015,874.99	1.3%	47,225,946,228.01
07	Gender	422,960,492.00	46,277,393.95	55,869,828.86	13.2%	367,090,663.14
0710	Gender - General	422,960,492.00	46,277,393.95	55,869,828.86	13.2%	367,090,663.14
08	Youth	2,567,795,960.00	45,864,350.45	83,597,637.36	3.3%	2,484,198,322.64
0810	Youth - General	2,567,795,960.00	45,864,350.45	83,597,637.36	3.3%	2,484,198,322.64
09	Environmental Improvement	4,071,167,957.00	153,904,018.99	164,777,968.05	4.0%	3,906,389,988.95
0910	Environmental Improvement - General	4,071,167,957.00	153,904,018.99	164,777,968.05	4.0%	3,906,389,988.95
10	Water Resources and Rural Development	29,079,509,170.00	374,376,649.25	3,250,356,863.09	11.2%	25,829,152,306.91
1010	Water Resources and Rural Deve - General	29,079,509,170.00	374,376,649.25	3,250,356,863.09	11.2%	25,829,152,306.91
11	Information Communication and Technology	1,554,849,506.00	67,405,196.36	84,877,600.57	5.5%	1,469,971,905.43
1110	Information Communication and Technology - General	1,554,849,506.00	67,405,196.36	84,877,600.57	5.5%	1,469,971,905.43
12	Growing the Private Sector	1,979,052,534.00	92,202,411.15	232,313,487.58	11.7%	1,746,739,046.42
1210	Growing the Private Sector - General	1,979,052,534.00	92,202,411.15	232,313,487.58	11.7%	1,746,739,046.42

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
13	Reform of Government and Governance	85,039,340,648.00	12,952,047,912.86	19,033,062,616.06	22.4%	66,006,278,031.94
1310	Reform of Government and Governance - General	85,039,340,648.00	12,952,047,912.86	19,033,062,616.06	22.4%	66,006,278,031.94
14	Power	2,543,002,685.00	131,600,000.00	248,871,833.00	9.8%	2,294,130,852.00
1410	Power - General	2,543,002,685.00	131,600,000.00	248,871,833.00	9.8%	2,294,130,852.00
17	Road	116,855,942,986.03	51,380,371,375.96	71,889,874,330.69	61.5%	44,966,068,655.34
1710	Road - General	116,855,942,986.03	51,380,371,375.96	71,889,874,330.69	61.5%	44,966,068,655.34

Table 16: Personnel Expenditure by Programme

Enugu State Government Budget Performance Report 2024 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	57,710,368,000.00	15,962,813,605.89	20,943,946,310.77	36.3%	36,766,421,689.23
01	Agriculture	547,640,200.00	221,749,725.89	267,373,230.02	48.8%	280,266,969.98
0101	Effective governance of the Agriculture Sector	547,640,200.00	221,749,725.89	267,373,230.02	48.8%	280,266,969.98
02	Societal Re-orientation	2,795,378,254.00	1,061,344,186.27	1,276,288,816.27	45.7%	1,519,089,437.73
0210	Societal Re-orientation - General	2,795,378,254.00	1,061,344,186.27	1,276,288,816.27	45.7%	1,519,089,437.73
03	Poverty Alleviation	45,389,554.00	28,159,645.91	33,394,872.05	73.6%	11,994,681.95
0310	Poverty Alleviation - General	45,389,554.00	28,159,645.91	33,394,872.05	73.6%	11,994,681.95
04	Health	9,586,180,789.00	3,983,420,788.52	4,761,532,429.64	49.7%	4,824,648,359.36
0401	Effective governance of the health system	836,290,835.00	432,882,985.40	522,635,292.08	62.5%	313,655,542.92
0405	Provision of adequate and modern health infrastructure for health services delivery	8,749,889,954.00	3,550,537,803.12	4,238,897,137.56	48.4%	4,510,992,816.44
05	Education	20,054,845,853.00	6,257,861,695.00	7,489,113,488.23	37.3%	12,565,732,364.77
0501	Effective governance of the education system	2,302,284,584.00	758,015,398.37	908,196,645.71	39.4%	1,394,087,938.29
0502	Increase in access, retention, and completion rate at all levels	10,696,699,079.00	5,478,884,388.08	6,555,832,538.90	61.3%	4,140,866,540.10
0503	Equity and inclusiveness in the provision of educational services	145,452,220.00	-	-	0.0%	145,452,220.00
0505	Adequate infrastructure at all levels	5,000,000.00	-	-	0.0%	5,000,000.00
0506	Improved education information management system (EIMS)	6,905,409,970.00	20,961,908.55	25,084,303.62	0.4%	6,880,325,666.38
06	Housing and Urban Development	576,375,623.00	384,343,352.96	460,936,649.49	80.0%	115,438,973.51
0610	Housing and Urban Development - General	576,375,623.00	384,343,352.96	460,936,649.49	80.0%	115,438,973.51
07	Gender	115,460,492.00	40,080,393.95	48,172,176.36	41.7%	67,288,315.64
0710	Gender - General	115,460,492.00	40,080,393.95	48,172,176.36	41.7%	67,288,315.64
08	Youth	336,138,960.00	45,864,350.45	54,555,101.01	16.2%	281,583,858.99
0810	Youth - General	336,138,960.00	45,864,350.45	54,555,101.01	16.2%	281,583,858.99
09	Environmental Improvement	264,317,957.00	58,591,368.99	69,465,086.39	26.3%	194,852,870.61
0910	Environmental Improvement - General	264,317,957.00	58,591,368.99	69,465,086.39	26.3%	194,852,870.61
10	Water Resources and Rural Development	441,079,170.00	24,376,649.25	30,218,727.62	6.9%	410,860,442.38
1010	Water Resources and Rural Deve - General	441,079,170.00	24,376,649.25	30,218,727.62	6.9%	410,860,442.38
11	Information Communication and Technology	427,809,706.00	67,405,196.36	80,577,264.07	18.8%	347,232,441.93
1110	Information Communication and Technology - General	427,809,706.00	67,405,196.36	80,577,264.07	18.8%	347,232,441.93
12	Growing the Private Sector	171,952,534.00	92,202,411.15	109,463,160.58	63.7%	62,489,373.42
1210	Growing the Private Sector - General	171,952,534.00	92,202,411.15	109,463,160.58	63.7%	62,489,373.42
13	Reform of Government and Governance	21,296,987,198.00	3,470,052,789.04	5,991,214,193.10	28.1%	15,305,773,004.90
1310	Reform of Government and Governance - General	21,296,987,198.00	3,470,052,789.04	5,991,214,193.10	28.1%	15,305,773,004.90
14	Power	366,452,685.00	-	-	0.0%	366,452,685.00
1410	Power - General	366,452,685.00	-	-	0.0%	366,452,685.00
17	Road	684,359,025.00	227,361,052.15	271,641,115.94	39.7%	412,717,909.06
1710	Road - General	684,359,025.00	227,361,052.15	271,641,115.94	39.7%	412,717,909.06

Table 17: Overhead Expenditure by Programme

Enugu State Government Budget Performance Report 2024 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	43,882,598,000.00	-	722,713,617.43	1.6%	43,159,884,382.57
01	Agriculture	101,600,000.00	-	153,570,143.82	151.2%	- 51,970,143.82
0101	Effective governance of the Agriculture Sector	89,500,000.00	-	153,570,143.82	171.6%	- 64,070,143.82
0102	Development of the livestock value chain	3,900,000.00	-	-	0.0%	3,900,000.00
0103	Enhancement of food production and productivity	2,400,000.00	-	-	0.0%	2,400,000.00
0104	Reduction of post-harvest losses	5,800,000.00	-	-	0.0%	5,800,000.00
02	Societal Re-orientation	1,421,950,000.00	-	176,284,204.44	12.4%	1,245,665,795.56
0210	Societal Re-orientation - General	1,421,950,000.00	-	176,284,204.44	12.4%	1,245,665,795.56
03	Poverty Alleviation	601,431,500.00	-	1,512,025.80	0.3%	599,919,474.20
0310	Poverty Alleviation - General	601,431,500.00	-	1,512,025.80	0.3%	599,919,474.20
04	Health	1,929,390,000.00	-	-	0.0%	1,929,390,000.00
0401	Effective governance of the health system	817,210,000.00	-	-	0.0%	817,210,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	25,980,000.00	-	-	0.0%	25,980,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	1,086,200,000.00	-	-	0.0%	1,086,200,000.00
05	Education	4,107,600,000.00	-	-	0.0%	4,107,600,000.00
0501	Effective governance of the education system	546,600,000.00	-	-	0.0%	546,600,000.00
0502	Increase in access, retention, and completion rate at all levels	332,650,000.00	-	-	0.0%	332,650,000.00
0503	Equity and inclusiveness in the provision of educational services	381,610,000.00	-	-	0.0%	381,610,000.00
0504	Improved quality of teaching and learning outcomes	517,750,000.00	-	-	0.0%	517,750,000.00
0505	Adequate infrastructure at all levels	32,830,000.00	-	-	0.0%	32,830,000.00
0506	Improved education information management system (EIMS)	2,296,160,000.00	-	-	0.0%	2,296,160,000.00
06	Housing and Urban Development	337,190,000.00	-	639,225.50	0.2%	336,550,774.50
0610	Housing and Urban Development - General	337,190,000.00	-	639,225.50	0.2%	336,550,774.50
07	Gender	114,500,000.00	-	1,500,652.50	1.3%	112,999,347.50
0710	Gender - General	114,500,000.00	-	1,500,652.50	1.3%	112,999,347.50
08	Youth	823,910,000.00	-	15,018,536.35	1.8%	808,891,463.65
0810	Youth - General	823,910,000.00	-	15,018,536.35	1.8%	808,891,463.65
09	Environmental Improvement	1,245,250,000.00	-	231.66	0.0%	1,245,249,768.34
0910	Environmental Improvement - General	1,245,250,000.00	-	231.66	0.0%	1,245,249,768.34
10	Water Resources and Rural Development	591,180,000.00	-	167,727,447.89	28.4%	423,452,552.11
1010	Water Resources and Rural Deve - General	591,180,000.00	-	167,727,447.89	28.4%	423,452,552.11
11	Information Communication and Technology	379,350,000.00	-	3,300,336.50	0.9%	376,049,663.50
1110	Information Communication and Technology - General	379,350,000.00	-	3,300,336.50	0.9%	376,049,663.50
12	Growing the Private Sector	290,100,000.00	-	122,850,327.00	42.3%	167,249,673.00
1210	Growing the Private Sector - General	290,100,000.00	-	122,850,327.00	42.3%	167,249,673.00
13	Reform of Government and Governance	30,219,915,900.00	-	80,310,369.97	0.3%	30,139,605,530.03
1310	Reform of Government and Governance - General	30,219,915,900.00	-	80,310,369.97	0.3%	30,139,605,530.03
14	Power	409,300,000.00	-	-	0.0%	409,300,000.00
1410	Power - General	409,300,000.00	-	-	0.0%	409,300,000.00
17	Road	1,309,930,600.00	-	116.00	0.0%	1,309,930,484.00
1710	Road - General	1,309,930,600.00	-	116.00	0.0%	1,309,930,484.00

Table 18: Capital Expenditure by Programme

Enugu State Government Budget Performance Report 2024 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	414,334,120,000.00	62,388,893,068.80	98,496,940,264.90	23.8%	315,837,179,735.10
01	Agriculture	24,384,154,671.81	2,800,000.00	2,800,000.00	0.0%	24,381,354,671.81
0101	Effective governance of the Agriculture Sector	350,556,157.14	-	-	0.0%	350,556,157.14
0102	Development of the livestock value chain	120,000,000.00	-	-	0.0%	120,000,000.00
0103	Enhancement of food production and productivity	1,447,717,400.00	2,800,000.00	2,800,000.00	0.2%	1,444,917,400.00
0104	Reduction of post-harvest losses	624,001.71	-	-	0.0%	624,001.71
0107	Promotion of enabling environment for increased agricultural development	22,465,257,112.96	-	-	0.0%	22,465,257,112.96
02	Societal Re-orientation	2,875,558,489.56	34,720,000.00	83,530,430.00	2.9%	2,792,028,059.56
0210	Societal Re-orientation - General	2,875,558,489.56	34,720,000.00	83,530,430.00	2.9%	2,792,028,059.56
03	Poverty Alleviation	382,030,000.00	45,000,000.00	45,000,000.00	11.8%	337,030,000.00
0310	Poverty Alleviation - General	382,030,000.00	45,000,000.00	45,000,000.00	11.8%	337,030,000.00
04	Health	24,626,370,000.00	471,030,952.92	950,538,325.84	3.9%	23,675,831,674.16
0401	Effective governance of the health system	414,610,000.00	1,000,000.00	1,000,000.00	0.2%	413,610,000.00
0402	Community engagement and participation in health	19,000,000.00	-	-	0.0%	19,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	510,949,000.00	100,000,000.00	153,282,209.92	30.0%	357,666,790.08
0405	Provision of adequate and modern health infrastructure for health services delivery	23,381,811,000.00	370,030,952.92	796,256,115.92	3.4%	22,585,554,884.08
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	32,500,000.00	-	-	0.0%	32,500,000.00
0407	Evidence generation and utilisation	77,600,000.00	-	-	0.0%	77,600,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	177,900,000.00	-	-	0.0%	177,900,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	12,000,000.00	-	-	0.0%	12,000,000.00
05	Education	136,087,982,647.60	2,231,928,968.06	12,761,050,324.54	9.4%	123,326,932,323.06
0501	Effective governance of the education system	534,029,640.00	-	-	0.0%	534,029,640.00
0502	Increase in access, retention, and completion rate at all levels	277,000,000.00	60,497,132.00	120,497,132.00	43.5%	156,502,868.00
0503	Equity and inclusiveness in the provision of educational services	164,000,000.00	-	-	0.0%	164,000,000.00
0504	Improved quality of teaching and learning outcomes	813,292,000.00	-	-	0.0%	813,292,000.00
0505	Adequate infrastructure at all levels	132,859,487,507.60	2,129,931,836.06	12,318,063,502.49	9.3%	120,541,424,005.11
0506	Improved education information management system (EIMS)	1,440,173,500.00	41,500,000.00	322,489,690.05	22.4%	1,117,683,809.95
06	Housing and Urban Development	46,922,396,480.00	69,990,000.00	148,440,000.00	0.3%	46,773,956,480.00
0610	Housing and Urban Development - General	46,922,396,480.00	69,990,000.00	148,440,000.00	0.3%	46,773,956,480.00
07	Gender	193,000,000.00	6,197,000.00	6,197,000.00	3.2%	186,803,000.00
0710	Gender - General	193,000,000.00	6,197,000.00	6,197,000.00	3.2%	186,803,000.00
08	Youth	1,407,747,000.00	-	14,024,000.00	1.0%	1,393,723,000.00
0810	Youth - General	1,407,747,000.00	-	14,024,000.00	1.0%	1,393,723,000.00
09	Environmental Improvement	2,561,600,000.00	95,312,650.00	95,312,650.00	3.7%	2,466,287,350.00
0910	Environmental Improvement - General	2,561,600,000.00	95,312,650.00	95,312,650.00	3.7%	2,466,287,350.00
10	Water Resources and Rural Development	28,047,250,000.00	350,000,000.00	3,052,410,687.58	10.9%	24,994,839,312.42
1010	Water Resources and Rural Deve - General	28,047,250,000.00	350,000,000.00	3,052,410,687.58	10.9%	24,994,839,312.42
11	Information Communication and Technology	747,689,800.00	-	1,000,000.00	0.1%	746,689,800.00
1110	Information Communication and Technology - General	747,689,800.00	-	1,000,000.00	0.1%	746,689,800.00
12	Growing the Private Sector	1,517,000,000.00	-	-	0.0%	1,517,000,000.00
1210	Growing the Private Sector - General	1,517,000,000.00	-	-	0.0%	1,517,000,000.00
13	Reform of Government and Governance	27,952,437,550.00	7,797,303,174.01	9,469,531,915.19	33.9%	18,482,905,634.81
1310	Reform of Government and Governance - General	27,952,437,550.00	7,797,303,174.01	9,469,531,915.19	33.9%	18,482,905,634.81
14	Power	1,767,250,000.00	131,600,000.00	248,871,833.00	14.1%	1,518,378,167.00
1410	Power - General	1,767,250,000.00	131,600,000.00	248,871,833.00	14.1%	1,518,378,167.00
17	Road	114,861,653,361.03	51,153,010,323.81	71,618,233,098.75	62.4%	43,243,420,262.28
1710	Road - General	114,861,653,361.03	51,153,010,323.81	71,618,233,098.75	62.4%	43,243,420,262.28

Table 19: Other Expenditure by Programme

Enugu State Government Budget Performance Report 2024 Q2 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q2 Performance	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>5,634,300,000.00</i>	<i>1,684,691,949.81</i>	<i>3,492,006,137.80</i>	<i>62.0%</i>	<i>2,142,293,862.20</i>
05	Education	64,300,000.00	-	-	0.0%	64,300,000.00
0501	Effective governance of the education system	43,800,000.00	-	-	0.0%	43,800,000.00
0506	Improved education information management system (EIMS)	20,500,000.00	-	-	0.0%	20,500,000.00
13	Reform of Government and Governance	5,570,000,000.00	1,684,691,949.81	3,492,006,137.80	62.7%	2,077,993,862.20
1310	Reform of Government and Governance - General	5,570,000,000.00	1,684,691,949.81	3,492,006,137.80	62.7%	2,077,993,862.20