ENUGU STATE GOVERNMENT OF NIGERIA

REPORT

OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

TABLE OF CONTENTS

Content **Page**

Profile ..... 1 - 11

PART ONE – FINANCIAL STATEMENTS

Report of the Accountant General ..... 13 - 19
Statement of Accounting Policies ..... 20 - 25
Responsibility for Financial Statement 26
Opinion of Auditor General (Audit Certificate) ..... 27 - 28
Disclosure Note on State Fiscal Transparency, Accountability and Sustainability Program for Result (SFTAS P for R) 29
Cash Flow Statement ..... 30 - 31
Statement of Assets and Liabilities 32
Statement of Consolidated Revenue Fund 33
Statement of Capital Development Fund 34
Notes to Cash Flow Statement ..... 34 - 43
Notes to Statement of Assets and Liabilities ..... 44 - 53
Notes to Statement of Consolidated Revenue Fund ..... 54 - 64
Notes to Statement of Capital Development Fund ..... 65 - 67
Schedule of Detailed Recurrent Revenue by Organization ..... 68 - 110
Schedule of Detailed Recurrent Expenditure by Organization ..... 111 - 212
Schedule of Detailed Consolidated Revenue Fund Charges 213
Schedule of Detailed Capital Receipts by Organization ..... 214 - 216
Schedule of Detailed Capital Expenditure by Organization ... . 212 - 251

PART TWO – DETAILED SCHEDULES

Schedule of Detailed Capital Expenditure by Programme/Project by Organization ..... 252 - 283
Schedule of Detailed Capital Expenditure by Geo Location ..... 284 - 314

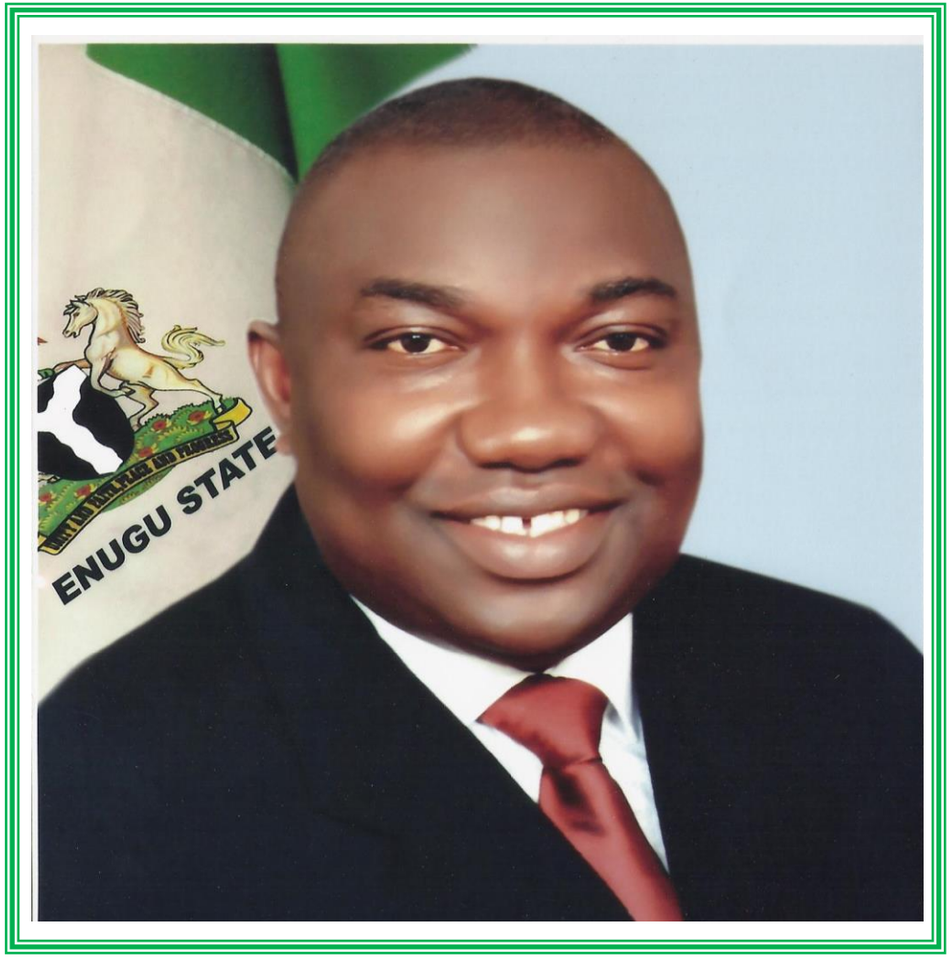
PART THREE – STATISTICAL ANALYSIS

Graphical Presentation of Recurrent and Capital Expenditure ..... 316 - 320
Uses of COFOG and Analysis of Total Government Expenditure by Functional and Economic Classifications 321
Analysis of Recurrent and Capital Expenditure by Main Function and Economic Classifications 322
Analysis of Recurrent and Capital Expenditure by Sub Function/Classes and Economic Classifications ..... 323 - 324
Analysis of Capital Expenditure by Programme and Economic Classifications 325
Analysis of Recurrent and Capital Expenditure by Main Organisation and Economic Classifications 326
Analysis of Capital Expenditure by Geo Location and Economic Classifications 327
Analysis of Capital Expenditure by Programme and Geo Location Classifications 328
Analysis of Capital Expenditure by Sub Function/Classes and Geo Location Classifications 329
Analysis of Capital Receipts by Sub Organisation and Economic Classifications 330
Analysis of Recurrent Revenue by Sub Organisation and Economic Classifications ..... 331 - 332
Analysis of Capital Expenditure by Sub Organisation and Economic Classifications ..... 333 - 334

PROFILE

EXECUTIVE GOVERNOR	:	HIS EXCELLENCY **RT. HON. DR. IFEANYI UGWUANYI** GOVERNMENT HOUSE, ENUGU
DEPUTY GOVERNOR	:	HER EXCELLENCY **HON. BARR. MRS. CECILIA EZEILO** GOVERNMENT HOUSE, ENUGU
SECRETARY TO STATE GOVERNMENT	:	**PROF. UCHE ORTUANYA** OFFICE OF THE SECRETARY TO STATE GOV'T, ENUGU
COMMISSIONER FOR FINANCE	:	**HON. ADAONAH KENE UYANWUNE (MRS.)** MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
SPECIAL ADVISER TO THE GOVERNOR ON FINANCIAL MATTERS	:	**PROFESSOR PASCHAL I. P. OKOLIE, PhD, FCNA, FCTI, FCCrFA, FIMC, FAMSSRN, DFPFM (UK)** GOVERNMENT HOUSE ENUGU - ENUGU STATE
PERMANENT SECRETARY/ACCOUNTANT GENERAL	:	**DR. SIR. REMIGIUS U. ODO (JP),** FCNA, CGrFA OFFICE OF THE ACCOUNTANT GENERAL STATE TREASURY HOUSE, STATE SECRETARIAT ENUGU – ENUGU STATE
QUALITY ASSURANCE CONSULTANTS	:	**MOLD COMPUTERS & COMMUNICATIONS LTD** **(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)** No. 5B, Kukawa Avenue Kaduna - Nigeria Mobile Phone: 0803-327-8803, 0805-332-1343 **E-mail:** mold_computers@yahoo.com, info@moldtreasuryacademy.com **URL:** www.moldtreasuryacademy.com

PROFILE



HIS EXCELLENCY
RT. HON. DR. IFEANYI UGWUANYI
EXECUTIVE GOVERNOR
ENUGU STATE

ORBA NSUKKA ROAD

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HON. BARR. MRS. CECILIA EZEILO
DEPUTY GOVERNOR
ENUGU STATE

CONFERENCE CENTER NSUKKA

PROF. UCHE ORTUANYA
SECRETARY TO THE STATE GOVERNMENT
ENUGU STATE

OLD GOVERNMENT LODGE, ENUGU

HON. ADAONAH KENE UYANWUNE (MRS.)
HON. COMMISSIONER
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

SPECIAL AMENITY HOSPITAL OGRUTE ENUGU EZIKE, IGBO EZE NORTH LGA

PROFESSOR PASCHAL I. P. OKOLIE, Ph.D, FCNA, FCTI, FCCrFA, FIMC, FAMSSRN, DFPFM (UK)
SPECIAL ADVISER TO THE GOVERNOR ON FINANCIAL MATTERS
GOVERNMENT HOUSE, ENUGU
ENUGU STATE

76 POLICE MOBILE FORCE SQUADRON FACILITY EKWEGBE, IGBO-ETITI LGA

DR. SIR. REMIGIUS U. ODO (JP), FCNA, CCrFA
PERMANENT SECRETARY/ACCOUNTANT GENERAL
ENUGU STATE

PART ONE
FINANCIAL STATEMENTS

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2022 provide the record of the financial activities of Enugu State Government for the year and the position of its finances as at the end of the year. This Report reviews the financial efforts and outcomes of the State Government in its attempt to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

(a) a proper documentary evidence of transparency in the government financial administration;

(b) a permanent record of published accounts as an instrument of accountability;

(c) a useful, concise and easy to digest information for the use of external users and;

(d) a means of acquainting the public with the State Government financial operations and the challenges faced in discharging its financial responsibilities.

1.1 COMPLIANCE WITH NATIONAL AND INTERNATIONAL STANDARDS

Enugu State Government has continued to comply with International Public Sector Accounting Standards (IPSAS) in the production of its Multi-Year IPSAS Compliant Budget; Annual General Purpose Financial Statements (GPFS); and the International Monetary Fund (IMF) Government Finance Statistics (GFS), Classification of Functions of Government (COFOG) compliant Statistical Reports from the Integrated Planning, Budgeting, Statistical and Accounting Management Information System developed for the State by our Consultants - Mold Computers and Communications Ltd.

During the year, the Staff drawn from the State Ministry of Finance, Office of the Accountant General, Ministry of Budget and Planning, and Office of the State Auditor General attended Training and Hands-On Capacity Building at Mold Treasury Academy, Kaduna on the upgraded Government Integrated Financial Management Information System (GIFMIS).

Staff of Main accounts Department during the Review and Finalization of 2022 Final Accounts

Sitting L – R: Mr. Ebekalueze Athanasius – S. T. (Headquarters); Mr. Okenwa A. C. – Director (Headquarters Operations); Barr. Ikwueze L.N. – Director (Treasury); Dr. Sir Odo Remigius U. (Accountant - General, Enugu State); Mr. Ogbonna C. C. – Director (Main Accounts Production); Mr. Ano Isaac (Director Inspectorate); Mr. Ani J.E. – Director (AG Computers); Mrs. Nebo Francisca C. – HOD (Salary);

Standing L –R: Ezugwu Philomena (Deputy Director); Mrs. Ozioko Fidelia (CDPO); Dr. Mrs. Anthonia Mbogu (Prin Acct.); Nnadi Ebere (HEO A/Cs); Mrs. Agbo Justina (CDPO); Mrs. Ude I.M. – Deputy Director (Treasury Operations); Mrs. Amadi Florence(Acct. I); Ani Ijeoma (Prin. Programme Analyst); Nweke Joy (Prin. Accountant); Mr. Enebechi Victor (ACEO Accts); Mrs. Ugwu Sabina (Prin. Acct); Edeh Francisca (Prin. Accountant); Mrs. Aneke Ifeoma (Princ. Accountant); Mr. Kanu Mba (CEO Accts); Mrs. Odenigbo Eunice (Deputy Director); Mrs. Uju Akpaka (Deputy Director); Mrs. Anochili Vera (CEO Accts).

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed 2024	Proposed 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Opening Balance	**13,000,719,199.58**	**9,564,741,674.75**	**9,563,941,664.00**	**9,563,941,664.00**	**800,010.75+**				
RECEIPTS:									
Statutory Allocation	60,318,273,772.03	77,974,720,680.01	67,919,129,000.00	67,919,129,000.00	10,055,591,680.01+	14.81%+	69,800,000,000.00	73,290,000,000.00	220,044,500,000.00
Internally Generated Revenue	26,717,819,044.62	26,810,965,633.64	34,000,000,000.00	34,000,000,000.00	7,189,034,366.36-	21.14%-	31,372,665,000.00	36,549,451,053.00	107,021,942,670.00
Grants & Miscellaneous	2,234,714,560.00	5,017,997,814.35	12,557,000,000.00	12,557,000,000.00	7,539,002,185.65-	60.04%-	4,678,000,000.00	14,803,400,000.00	11,734,420,000.00
Miscellaneous Capital Receipts	67,033,000.00	3,170,892.50	500,000,000.00	500,000,000.00	496,829,107.50-	99.37%-	500,000,000.00	1,202,000,000.00	1,202,000,000.00
Total Current Year Receipts	**89,337,840,376.65**	**109,806,855,020.50**	**114,976,129,000.00**	**114,976,129,000.00**	**5,169,273,979.50-**	**4.5%-**	**106,350,665,000.00**	**125,844,851,053.00**	**340,002,862,670.00**
Total Projected Funds Available	**102,338,559,576.23**	**119,371,596,695.25**	**124,540,070,664.00**	**124,540,070,664.00**	**5,168,473,968.75-**	**3.82%+**	**106,350,665,000.00**	**125,844,851,053.00**	**340,002,862,670.00**
Recurrent Expenditure: Economic Classification									
Employees Compensation	34,338,394,390.94	35,330,458,113.80	32,260,596,812.00	36,422,084,668.00	1,091,626,554.20+	3%+	35,213,629,720.00	36,463,842,057.00	38,191,226,813.00
Social Benefits	6,852,431,081.51	8,134,351,772.63	8,412,800,000.00	8,163,119,835.00	28,768,062.37+	0.35%+	7,723,700,000.00	8,298,800,000.00	8,021,300,000.00
Overhead Costs	28,341,784,414.13	33,147,366,116.05	25,484,053,000.00	35,484,355,137.00	2,336,989,020.95+	6.59%+	32,114,419,650.00	31,985,087,170.00	31,953,735,170.00
Foreign Loans Repayment - Principal	1,200,387,931.55	1,290,251,425.78	1,000,000,000.00	1,290,500,000.00	248,574.22+	0.02%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Foreign Loan Repayment - Interest			300,000,000.00	9,500,000.00	9,500,000.00+	100%+			
Domestic Loans Repayment - Principal	1,795,137,419.48	11,752,278,591.55	2,000,000,000.00	11,898,500,000.00	146,221,408.45+	1.23%+	2,200,000,000.00	2,400,000,000.00	2,600,000,000.00
Domestic Loans Repayment - Interest			2,000,000,000.00	500,000,000.00	500,000,000.00+	100%+	400,000,000.00	400,000,000.00	400,000,000.00
CRFC - (Excluding Public Debt & Social Benefits)	4,405,924,062.01	7,536,426,446.58	20,000,000.00	7,678,996,054.00	142,569,607.42+	1.86%+	3,250,000,000.00	3,850,000,000.00	3,850,000,000.00
Total Recurrent Expenditure	**76,934,059,299.62**	**97,191,132,466.39**	**71,477,449,812.00**	**101,447,055,694.00**	**4,255,923,227.61+**	**4.20%+**	**81,901,749,370.00**	**84,397,729,227.00**	**86,016,261,983.00**
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture	1,150,530,935.10	71,496,296.37	10,519,680,000.00	3,216,485,724.00	3,144,989,427.63+	97.78%+	3,035,900,000.00	1,099,000,000.00	776,000,000.00
02 Societal Re - Orientation	29,788,360.00	33,648,107.85	1,769,450,000.00	1,769,450,000.00	1,735,801,892.15+	98.1%+	509,310,000.00		3,500,000.00
03 Poverty Alleviation	188,000,000.00		366,081,100.00	360,981,100.00	360,981,100.00+	100%+	409,650,000.00	500,000,000.00	500,000,000.00
04 Improvement to Human Health	598,544,642.15	661,463,450.75	14,391,935,000.00	9,750,616,500.00	9,089,153,049.25+	93.22%+	4,852,410,000.00	685,800,000.00	542,700,000.00
05 Enhancing Skills and Knowledge	1,079,497,729.11	1,943,469,547.10	8,473,502,760.00	4,671,739,760.00	2,728,270,212.90+	58.4%+	7,731,131,000.00	2,201,560,000.00	52,986,342,000.00
06 Housing and Urban Development	154,971,500.65	289,322,200.00	1,969,265,000.00	2,258,865,000.00	1,969,542,800.00+	87.19%+	1,413,230,000.00	465,305,100.00	465,738,630.00
07 Gender			178,900,000.00	178,900,000.00	178,900,000.00+	100%+	102,500,000.00		
08 Youth	117,868,500.00	96,923,730.28	3,076,100,000.00	1,819,678,394.00	1,722,754,663.72+	94.67%+	430,000,000.00		
09 Environmental Improvement	554,121,792.00	852,685,532.96	2,457,160,000.00	2,457,160,000.00	1,604,474,467.04+	65.3%+	3,048,997,600.00	224,818,400.00	62,300,000.00
10 Water Resources and Rural Development	584,943,045.71	94,751,790.00	4,113,000,000.00	4,114,080,000.00	4,019,328,210.00+	97.7%+	5,596,500,000.00	1,982,000,000.00	1,830,000,000.00
11 Information Communication & Technology	150,104,938.42	75,918,680.40	2,798,095,000.00	2,286,155,000.00	2,210,236,319.60+	96.68%+	4,683,534,000.00	91,900,000.00	68,300,000.00
12 Growing the Private Sector	135,000,000.00	9,275,800.00	3,599,850,000.00	3,538,700,000.00	3,529,424,200.00+	99.74%+	1,533,300,000.00	100,000,000.00	400,000,000.00
13 Reform of Government and Governance	22,652,708,607.59	10,014,497,750.24	31,257,306,910.00	26,298,849,910.00	16,284,352,159.76+	61.92%+	29,724,669,800.00	7,858,783,770.00	7,975,470,580.00
14 Power	415,526,336.65	764,039,611.85	2,115,360,000.00	2,220,060,000.00	1,456,020,388.15+	65.58%+	1,344,645,000.00	2,027,000,000.00	1,591,000,000.00
17 Road	7,773,951,327.32	18,378,347,445.70	28,072,000,000.00	20,246,358,500.00	1,868,011,054.30+	9.23%+	20,282,840,000.00		
Total Capital Expenditure by Programme	**35,585,557,714.70**	**33,285,839,943.50**	**115,157,685,770.00**	**85,188,079,888.00**	**51,902,239,944.50+**	**60.93%+**	**84,698,617,400.00**	**17,236,167,270.00**	**67,201,351,210.00**
Total Expenditure (Budget Size)	**112,519,617,014.32**	**130,476,972,409.89**	**186,635,135,582.00**	**186,635,135,582.00**	**56,158,163,172.11+**	**30.09%+**	**166,600,366,770.00**	**101,633,896,497.00**	**153,217,613,193.00**
Budget Surplus/(Deficit)	10,181,057,438.09	(11,105,375,714.64)	(62,095,064,918.00)	(62,095,064,918.00)	50,989,689,203.36	82.12%+	(60,249,701,770.00)	24,210,954,556.00	186,785,249,477.00
Movement in Other Cash Equivalents:									
Below the Line Receipts	63,524,687,755.24	91,361,656,737.72			91,361,656,737.72+				
Below the Line Payments	59,687,608,393.40	84,708,619,810.96			84,708,619,810.96-				
Net Movement in Other Cash Equivalents	**3,837,079,361.84**	**6,653,036,926.76**			**6,653,036,926.76+**				
Financing of Deficit by Borrowing:									
Internal Loans	5,007,180,457.14	25,035,902,285.70	47,246,966,582.00	47,246,966,582.00	22,211,064,296.30-	47.01%-	37,462,916,770.00	3,280,000,000.00	
External Loans	10,901,539,293.86	1,000,000.00	10,229,040,000.00	10,229,040,000.00	10,228,040,000.00-	99.99%-	8,961,500,000.00	14,250,000,000.00	13,900,000,000.00
Total Loans	**15,908,719,751.00**	**25,036,902,285.70**	**57,476,006,582.00**	**57,476,006,582.00**	**32,439,104,296.30-**	**56.44%-**	**46,424,416,770.00**	**17,530,000,000.00**	**13,900,000,000.00**
Closing Balance	**9,564,741,674.75**	**20,584,563,497.82**	**(4,619,058,336.00)**	**(4,619,058,336.00)**	**25,203,621,833.82+**	**545.64%+**	**(13,825,285,000.00)**	**41,740,954,556.00**	**200,685,249,477.00**

1.3 ANALYSIS OF MONTHLY STATUTORY ALLOCATION FOR THE YEAR ENDED 31/12/2022

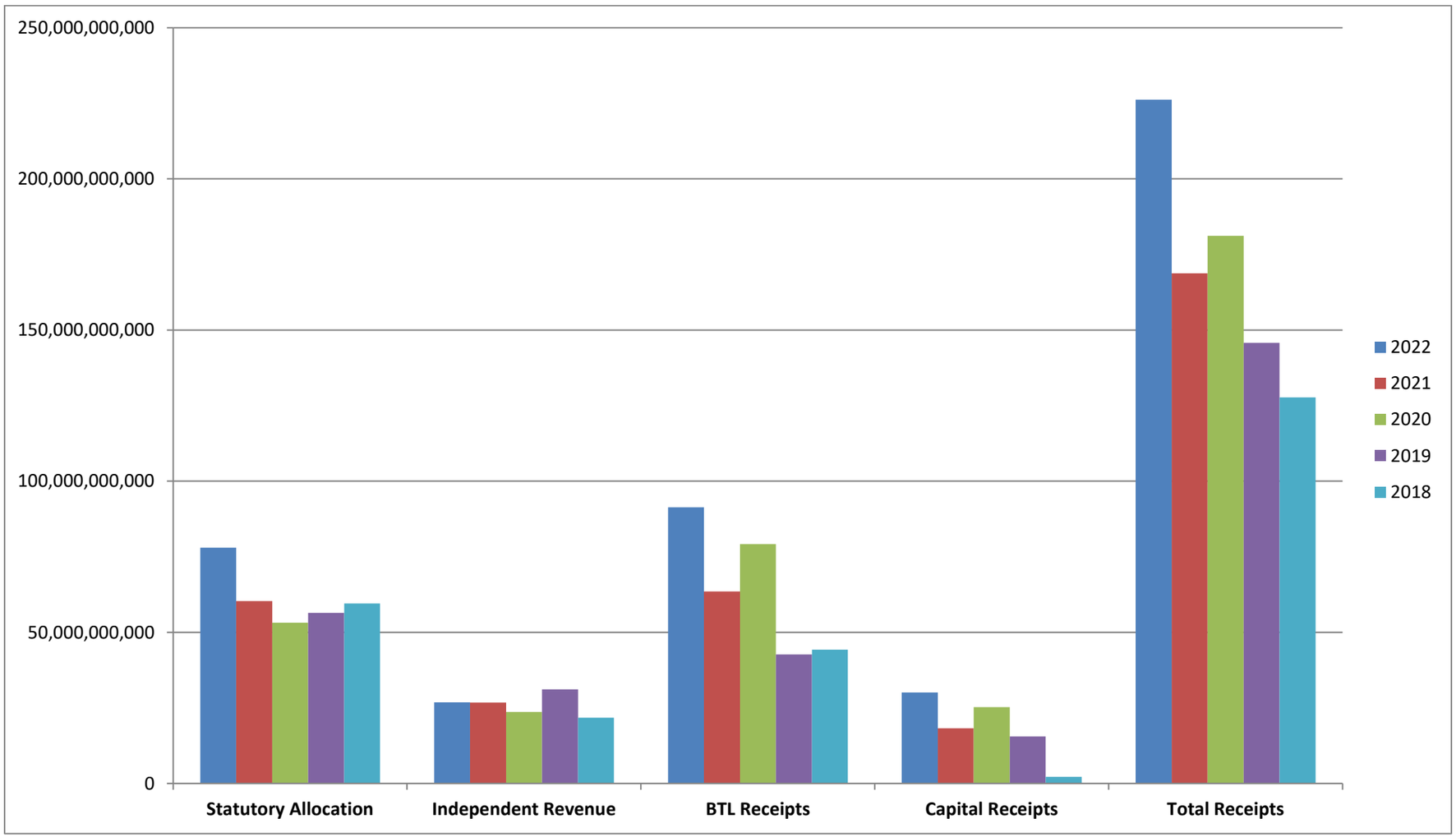
Gross Allocation Received:	January	February	March	April	May	June	July	August	September	October	November	December	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
Statutory Allocation from Federation Accounts	3,347,870,591.89	1,651,164,861.82	2,222,826,880.20	3,315,043,162.35	2,924,517,167.64	2,491,168,420.93	3,938,406,449.93	5,112,037,219.00	2,916,481,805.51	3,133,140,055.11	2,778,754,273.61	4,346,095,659.16	**38,177,506,547.15**
Share of VAT	2,139,939,176.04	0.00	3,852,049,864.08		2,316,859,696.16	1,895,203,687.28	4,430,410,463.49		1,997,441,818.85	2,433,612,673.10	4,554,347,922.79	2,227,697,804.24	**25,847,563,106.03**
Ecological Fund From FAAC	91,104,103.08	-	64,471,918.78	76,600,445.21	89,327,510.90	84,321,060.83	73,647,000.38	106,124,724.70	137,749,505.91	82,406,769.63	102,653,239.27	213,276,531.16	**1,121,682,809.85**
Budget Augmentation	0.00	0.00		235,433,885.53								206,859,063.00	**442,292,948.53**
SURE-P	0.00	0.00								4,705,550,859.35		3,539,917,238.33	**8,245,468,097.68**
Exchange Rate Difference	32,211,878.90	0.00	31,950,016.90								35,428,060.89	43,830,311.42	**143,420,268.11**
Non Oil Revenue					11,006,426.50	137,906,042.00				137,906,042.00	896,389,272.98		**1,183,207,783.48**
Excess Bank Charges Recovered				51,572,672.77		61,308,341.70				150,929,631.10			**263,810,645.57**
Solid Mineral			1,241,154,377.98										**1,241,154,377.98**
EMTL Refund From CBN							1,059,776,001.65				107,030,162.20	141,807,931.78	**1,308,614,095.63**
Total	**5,611,125,749.91**	**1,651,164,861.82**	**7,412,453,057.94**	**3,678,650,165.86**	**5,341,710,801.20**	**4,669,907,552.74**	**9,502,239,915.45**	**5,218,161,943.70**	**5,051,673,130.27**	**10,643,546,030.29**	**8,474,602,931.74**	**10,719,484,539.09**	**77,974,720,680.01**
Less: Deductions @ Source													
External Loans Deductions @ Source	134,272,278.47	134,272,278.47	102,170,686.88	102,170,686.88	102,170,686.88	102,170,686.88	102,170,686.88	102,170,686.90	102,170,686.90	102,170,686.88	102,170,686.88	102,170,686.88	**1,290,251,425.78**
FAAC Deduction @ Source - Ecological Fund	90,212,081.82	44,492,466.34	59,896,532.70	89,327,510.90	78,804,354.82	67,127,292.78	106,124,724.70	137,749,618.20	78,587,833.08	84,425,929.63	74,876,612.16	117,110,389.02	**1,028,735,346.15**
FAAC Deduction @ Source - Health Care	114,209,288.17			26,750,309.00	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	26,750,309.24	**354,962,071.09**
FAAC Deduction @ Source - Excess Crude Loan	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	**1,079,671,147.08**
FAAC Deduction @ Source - Budget Support	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.80	154,908,117.80	154,908,117.75	154,908,117.75	154,908,117.75	**1,858,897,413.10**
FAAC Deduction @ Source - Bail Out Loan	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	37,851,470.96	**454,217,651.52**
Total Deductions	**621,425,832.76**	**461,496,929.11**	**444,799,403.88**	**500,980,691.08**	**490,457,535.24**	**478,780,473.20**	**517,777,905.12**	**549,402,798.69**	**490,241,013.57**	**496,079,110.05**	**486,529,792.58**	**528,763,569.44**	**6,066,735,054.72**
Net Allocations:													
Statutory Allocation from Federation Accounts	2,816,656,840.95	1,234,160,399.05	1,837,924,009.02	2,903,389,982.17	2,512,863,987.22	2,079,515,240.51	3,526,753,269.51	4,700,384,038.51	2,504,828,625.02	2,721,486,874.69	2,367,101,093.19	3,934,442,478.74	**33,139,506,838.58**
Share of VAT	2,139,939,176.04	0.00	3,852,049,864.08		2,316,859,696.16	1,895,203,687.28	4,430,410,463.49		1,997,441,818.85	2,433,612,673.10	4,554,347,922.79	2,227,697,804.24	**25,847,563,106.03**
Ecological Fund From FAAC	892,021.26	(44,492,466.34)	4,575,386.08	(12,727,065.69)	10,523,156.08	17,193,768.05	(32,477,724.32)	(31,624,893.50)	59,161,672.83	(2,019,160.00)	27,776,627.11	96,166,142.14	**92,947,463.70**
Budget Augmentation	0.00	0.00		235,433,885.53								206,859,063.00	**442,292,948.53**
SURE-P	0.00	0.00								4,705,550,859.35		3,539,917,238.33	**8,245,468,097.68**
Exchange Rate Difference	32,211,878.90	0.00	31,950,016.90								35,428,060.89	43,830,311.42	**143,420,268.11**
Non Oil Revenue					11,006,426.50	137,906,042.00				137,906,042.00	896,389,272.98		**1,183,207,783.48**
Excess Bank Charges Recovered				51,572,672.77		61,308,341.70				150,929,631.10			**263,810,645.57**
Solid Mineral			1,241,154,377.98										**1,241,154,377.98**
EMTL Refund From CBN							1,059,776,001.65				107,030,162.20	141,807,931.78	**1,308,614,095.63**
Total Net Allocation	**4,989,699,917.15**	**1,189,667,932.71**	**6,967,653,654.06**	**3,177,669,474.78**	**4,851,253,265.96**	**4,191,127,079.54**	**8,984,462,010.33**	**4,668,759,145.01**	**4,561,432,116.70**	**10,147,466,920.24**	**7,988,073,139.16**	**10,190,720,969.65**	**71,907,985,625.29**

Note: The sum of ₦15,035,902,285.70 received from FAAC during the year 2022 in respect of FGN Budget Support has been recognised under Capital Receipt.

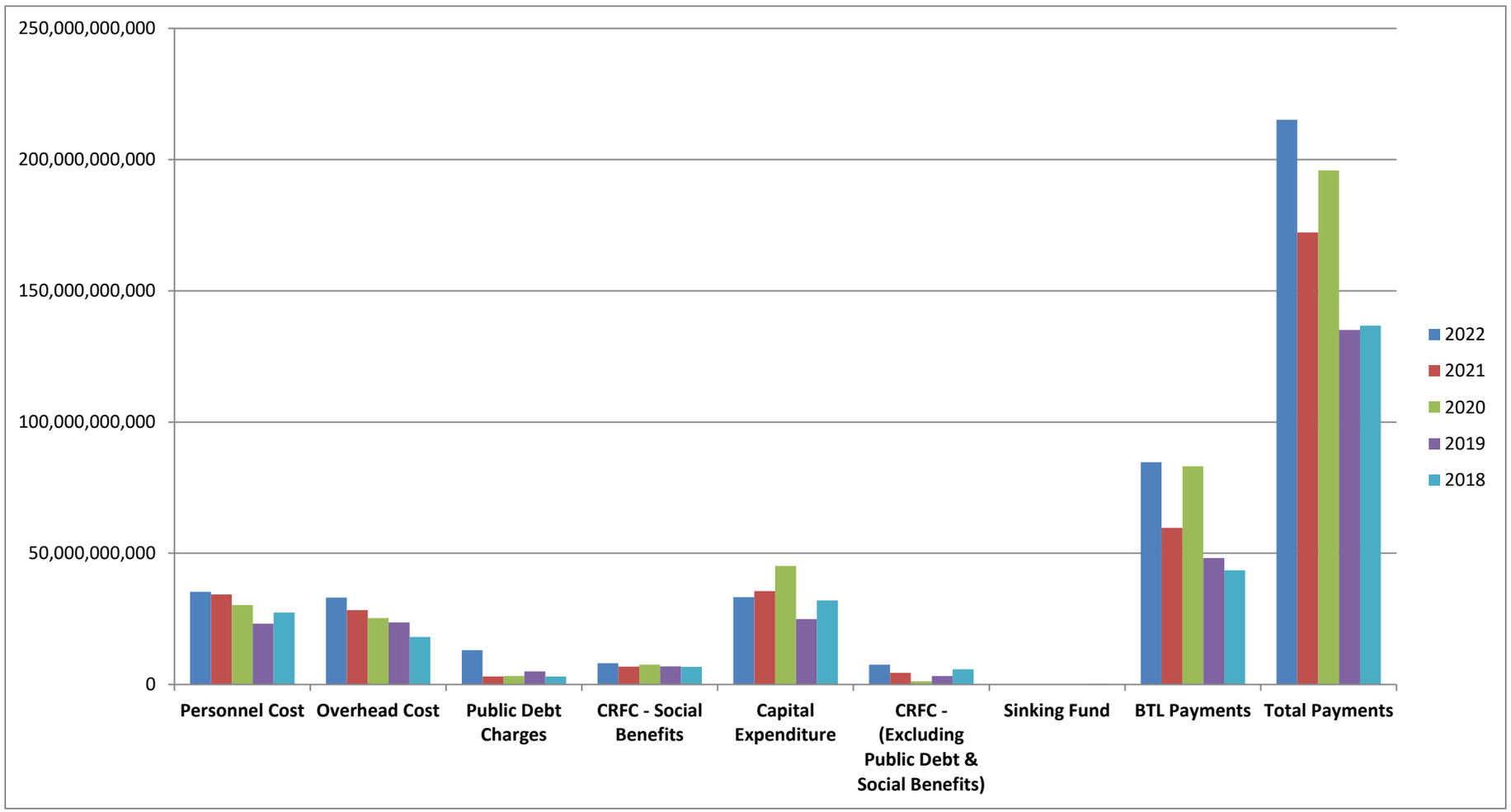
1.4 FIVE YEARS FINANCIAL SUMMARY

DESCRIPTION	2022 ₦	2021 ₦	2020 ₦	2019 ₦	2018 ₦
RECEIPTS:					
Statutory Allocation including Share of VAT	77,974,720,680.01	60,318,273,772.03	53,136,169,720.51	56,464,018,381.24	59,566,490,808.00
Independent Revenue	26,810,965,633.64	26,717,819,044.62	23,644,771,591.87	31,142,966,700.04	21,743,012,253.22
BTL Receipts	91,361,656,737.72	63,524,687,755.24	79,167,842,429.99	42,637,319,788.64	44,283,459,824.07
Capital Receipts	30,058,070,992.55	18,210,467,311.00	25,217,557,164.96	15,528,756,652.89	2,142,862,705.30
TOTAL RECEIPTS	**226,205,414,043.92**	**168,771,247,882.89**	**181,166,340,907.33**	**145,773,061,522.81**	**127,735,825,590.59**
PAYMENTS:					
Personnel Cost	35,330,458,113.80	34,338,394,390.94	30,284,834,298.55	23,194,731,846.34	27,444,147,296.78
Overhead Cost	33,147,366,116.05	28,341,784,414.13	25,291,444,235.78	23,640,990,847.00	18,102,401,840.57
Public Debt Charges	13,042,530,017.33	2,995,525,351.03	3,228,403,491.66	5,001,083,167.77	3,078,138,118.71
CRFC - Social Benefits	8,134,351,772.63	6,852,431,081.51	7,574,349,912.17	6,932,074,537.08	6,716,131,217.66
Capital Expenditure	33,285,839,943.50	35,585,557,714.70	45,177,307,490.57	24,912,050,750.36	32,010,387,216.63
CRFC - (Excluding Public Debt & Social Benefits)	7,536,426,446.58	4,405,924,062.01	1,238,005,598.52	3,210,502,140.70	5,755,175,911.06
Sinking Fund					147,102,561.99
BTL Payments	84,708,619,810.96	59,687,608,393.40	83,122,440,379.05	48,218,732,675.67	43,493,599,187.51
TOTAL PAYMENTS	**215,185,592,220.85**	**172,207,225,407.72**	**195,916,785,406.30**	**135,110,165,964.92**	**136,747,083,350.91**
CASH BALANCES:					
Net Cash Surplus/(Deficit)	11,019,821,823.07	(3,435,977,524.83)	(14,750,444,498.97)	10,662,895,557.89	(9,011,257,760.32)
Opening Cash Balance	9,564,741,674.75	13,000,719,199.99	27,751,163,698.96	17,088,268,141.07	26,099,525,901.39
CLOSING CASH BALANCE	**20,584,563,497.82**	**9,564,741,674.75**	**13,000,719,199.99**	**27,751,163,698.96**	**17,088,268,141.07**

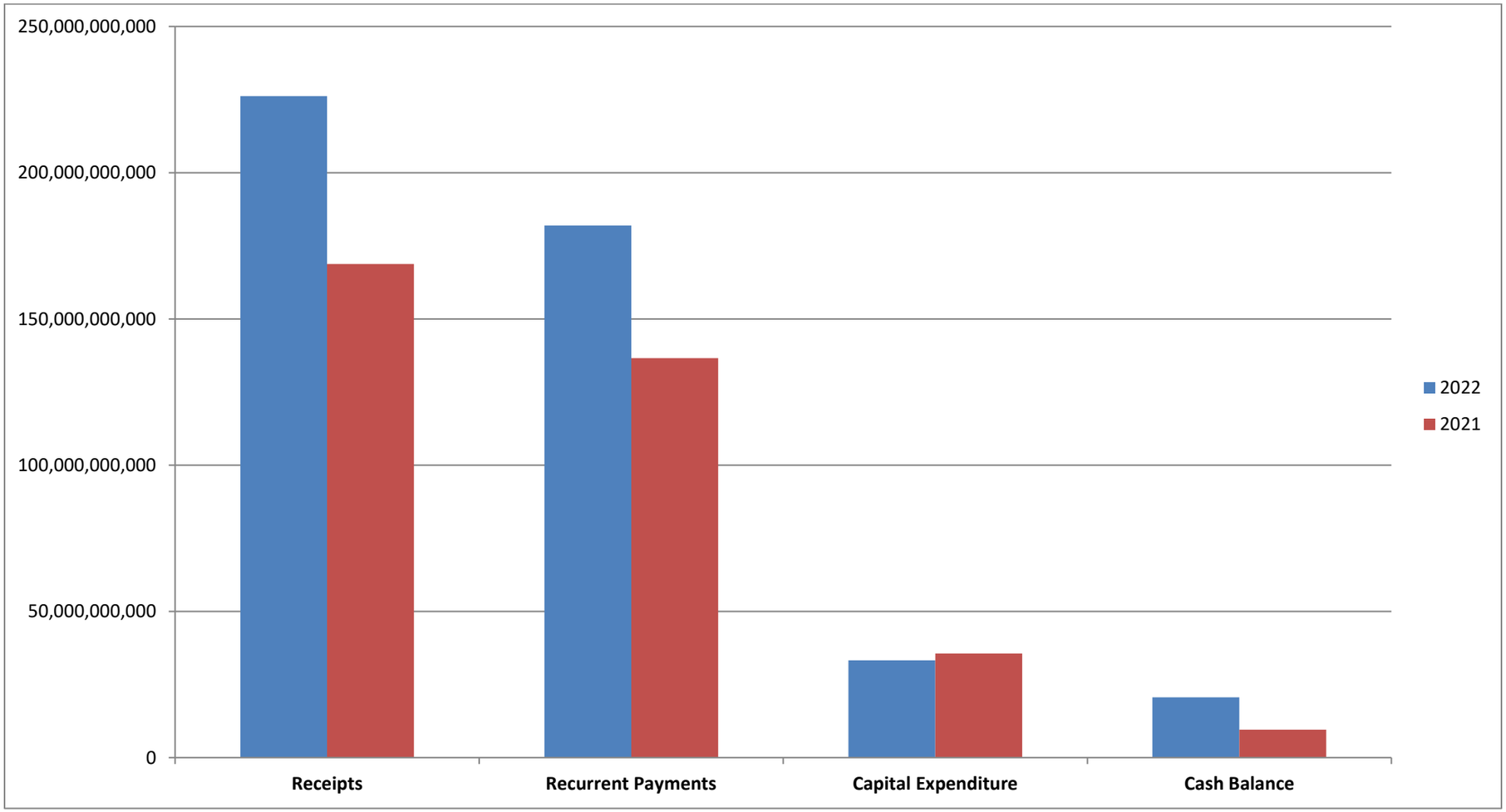
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



RECEIPTS AND PAYMENTS 2022 AND 2021



GOVERNMENT OF ENUGU STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL
STATE TREASURY HOUSE,
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT, ENUGU

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AG/EN/S.425/409
Our Ref:.....
Your Ref:.....
(All replies to be addressed to the Accountant General)

April 11th, 2023

2.0 ACCOUNTING POLICIES:

The following are the significant accounting policies adopted by the Government of Enugu State of Nigeria in the preparation of her 2022 Financial Statements:

2.1. Accounting Terminologies/Definitions

i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting financial statements.

ii. **Cash:** Cash comprises cash on hand, demand deposits and cash equivalents.

iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of an entity rather than increases or decreases in the cash it controls.

vi. **Cash receipts** are cash inflows.

vii. **Cash payments** are cash outflows.

viii. **Cash Controlled by an entity:** Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefit from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to, an entity can use to fund its operating objectives acquire capital assets or repay its debt is controlled by the entity.

ix. **Government Business Enterprise** means an entity that has all the following characteristics:

- Is an entity with the power to contract in its own name;

- Has been assigned the financial and operational authority to carry on a Business;
- Sells goods and services, in the normal course of its business, to other entities at a profit or full cost recovery;
- Is not reliant on continuing government funding to be a going concern (other than purchases of outputs at arm's length); and
- Is controlled by a public sector entity.

x. **Notes to the GPFS** include narrative descriptions or more detailed schedules or analysis of amounts shown on the face of the GPFS, as well as additional information. Notes to the GPFS shall be presented in a systematic manner. The Items in the Financial Statements should be cross referenced to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statements (GPFS) and international best practice.

2.2. General Purpose Financial Statements (GPFS)

The GPFS comprise of statement of cash receipts and payments and other statements that disclose additional information about the cash receipts, payments and balances controlled by the entity and accounting policies and notes. In Enugu State Government, the GPFS are:

i. **Statement No. 1- Cash Flow Statement**: Statement of cash receipts and payments which:
   - recognizes all cash receipts, cash payments and cash balances controlled by the Enugu State Government; and
   - separately identifies payments made by third parties on behalf of Enugu State.

ii. **Statement No. 2- Statement of Assets and Liabilities**: Statement of Financial Position;

iii. **Statement No. 3- Statement of Consolidated Revenue Fund (CRF)**: Statement of Recurrent Financial Performance;

iv. **Statement No. 4- Statement of Capital Development Fund (CDF)**: Statement of Capital Financial Performance;

v. **Notes to the General Purpose Financial Statements (GPFS)**: Additional disclosures to explain the GPFS; and

vi. **Accounting policies and explanatory notes.**

2.3. Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS – modified cash basis) and other applicable standards. In addition, GPFS are in compliance with the provisions of the Finance (Control and management) Act 1958 now CAP 144LFN, 1990, the Financial Rules &Regulations and other known legal requirements.

2.4. Fundamental Accounting Concepts

The following Fundamental Accounting Concepts were adopted in the preparation of Enugu State Financial Statements for the fiscal year 2022:

- Understandability;
- Materiality,
- Relevance;
- Going concern concept;
- Consistency concept
- Prudence
- Completeness, etc.

2.5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and has been set up as such in the accounting system.

2.6. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira (N).

2.7. MDA for Consolidation

- The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of the Government except Government Business Enterprises (GBEs).

2.8. Comparative Information

- The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

2.9. Budget Figures

- These are figures from the Approved Annual Budget and Revised Budget as approved in accordance with the Enugu State Appropriation Act 2022.

2.10. Receipts

- These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Land, Rent on Government building, Income from Investments and other incidental revenue, External Assistance (Bilateral and Multilateral Agencies), Other Aid and Grants, Other borrowings, Capital receipts (Sale of Government Assets (etc), Receipts from Trading activities and other receipts.
- These items shall be disclosed at the face of the Statement of Cash receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised notes to GPFS.

2.11. External Assistance

- Receipts from loans are funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash receipts and Payment for the year.

2.12. Other Borrowings/Grants and Aids Received

- These shall be categorized as either short or long term loans. Short-term loans are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year. Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash receipts and Payment for the year.

2.13. Interest Received

- Interest actually received during the financial year shall be treated as a receipt under item 'Other receipts'.

2.14. Government Business activities

- Cash receipts from trading activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed to the Statement of cash receipts and payment under 'trading activities' item. Where gross revenue is received, corresponding payments shall be charged under corresponding payment item head 'Government Business activities' in Statement of Receipts and Payments.

2.15. Payments

- These are recurrent and capital cash outflows made during the financial year and shall be categorised either by Programme, by Function and/or by Sector in the statement of cash receipts and payments.
- Payments for purchase of items of capital nature (PPE) shall be expensed in the financial year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPEs shall also be treated in the same way as capital purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
- In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual)

2.16. Loans Granted

- Payments to other Government and Agencies in form of Loans during the year shall be shown separated in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

2.17. Loan Repayments

- Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

2.18. Interest on loans

- Actual Interest on loans and other bank commissions charged on Bank account during the year shall be treated as payments and disclosed under interest payment in Statement of Cash Receipts and Payments.

2.19. Foreign currency transactions

- Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange gains/losses shall be recognised in the Statement of cash receipts and payments either as receipts/payments respectively.

2.20. Prepayments

- Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

2.21. Investments:

- Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are capital costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

2.22. Leases

- Cash Payment for Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and Payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

2.23. Cash Balances

- This includes Cash at hand, at Bank and Cash Equivalent at the end of the financial year.

2.24. Assets and Liabilities

- Assets are stated at their net values while Liabilities are recognized in full. In preparation for the implementation of full Accrual Accounting, Pension and Gratuities Arrears has been accrued and stated in the Statement of Assets and

Liabilities. Meanwhile, the State Government has mandated the Ministry of Finance Incorporated (MOFI)/Debt Management Department (DMD) of the State Ministry of Finance to embark on Registration, Verification and Valuation of Assets of the State Government with a view to full implementation of IPSAS Accrual basis as soon as relevant extant laws are amended.

2.25. Consolidated Revenue Fund

- Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and recurrent expenditure for the year have been recognized.

2.26. Capital Development Fund

- Capital Development Fund represents the aggregated balance after the Capital Receipts and Capital Expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the State.

2.27. Memoranda to Financial Statements

- In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual basis).

Dr. Sir Remigius U. Odo (JP), FCNA, CCrFA
Permanent Secretary/Accountant General
Office of the Accountant General

GOVERNMENT OF ENUGU STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL
STATE TREASURY HOUSE,
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(All replies to be addressed to the Accountant General)

April 11th, 2023

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) modified cash basis.

To fulfill accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and also, properly record the use of all Public Financial Resources by the government. Consequently, the financial statements were verified and validated by the State Auditor General in line with extant laws.

Efforts were made to ensure that these financial statements reflect the financial position of Enugu State Government as at 31st December, 2022 and its operations for the year ended on that date.

11/4/2023

Dr. Sir Remigius U. Odo (JP), FCNA, CCrFA
(FRC/2020/001/00000022046)
Permanent Secretary/Accountant General

GOVERNMENT OF ENUGU STATE NIGERIA

OFFICE OF THE AUDITOR-GENERAL

Telephone:.....

Your Ref:.....

Our Ref: ENS/AUD/MF/44/VOL.14/31

(Please address all letter to the Auditor-General)

HEADQUARTERS
2 Garden Avenue
P.O. Box 400
Enugu.

5th May, 2023

AUDIT CERTIFICATE

The Financial Statement of the Enugu State Government of Nigeria for the year ended, 31st December, 2022 as contained in the attached annexures, have been audited in accordance with Section 125 Sub section 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Audit Law of No. 2 of 2021.

The Audit was conducted in accordance with International Standards on Auditing and iNTOSAI Audit Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the Financial Statements and have obtained information and explanation(s) that to the best of my knowledge, was relevant and necessary for the purposes of the audit. The audit has provided me with reasonable evidences and assurances, with exception that the Account was prepared under modified cash basis, which formed basis of my independent opinion.

In my opinion, the General Purpose Finance Statements together with the supporting Notes show a true and fair view of the Financial Position of the Government of Enugu State for the year ended 31st December, 2022 subject to the observations contained in my report.

SPECIAL OPINION

The State is eligible to receive performance – based grant financing from the World Bank subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS P for R). The expenditure Framework (and receipts) are detailed in the General Purpose Financial Statements and Accounts of the Enugu State Government.

In my opinion, the Financial Statements presents fairly, in all material respects, the expenditures incurred (and fund received) against the SFTAS Program by the State for the year ended 31st December, 2022 in accordance with International Public Sector Accounting Standards (IPSAS).

Dr. Okoro Livinus U.
Auditor-General
5th May, 2023.

DISCLOSURE NOTE ON STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY PROGRAM FOR RESULT (SFTAS P for R)

DETAIL ANALYSIS OF PROGRAM RECURRENT EXPENDITURE OF FOUR KEY MDAs (PERSONNEL AND OVERHEAD COSTS)

ORG. CODE	ORG. NAME	2022			2021			2020		
		PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20001001	Ministry of Finance	269,907,908	296,591,690	**566,499,598**	268,032,206	266,200,296	**534,232,502**	279,645,964	154,928,085	**434,574,048**
20007001	Office of the Accountant General	14,380,912	854,659,242	**869,040,153.53**	101,370,000	177,893,182	**279,263,182**	785,522,972	561,577,924	**1,347,100,895**
20008001	Board of Internal Revenue	211,569,184	1,658,858,065	**1,870,427,249**	209,819,492	2,154,358,206	**2,364,177,698**	216,477,574	1,126,422,117	**1,342,899,691**
64001001	Ministry of Budget and Planning	27,660,437	165,402,706	**193,063,142.72**	26,509,966	142,232,530	**168,742,495**	27,546,369	94,830,075	**122,376,444**
TOTAL		**523,518,441**	**2,975,511,702**	**3,499,030,143**	**605,731,663**	**2,740,684,213**	**3,346,415,876**	**1,309,192,878**	**1,937,758,200**	**3,246,951,078**

STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Cash Flow From Operating Activities:			
44,300,587,000.00	Statutory Allocation	1	38,177,506,547.15	34,732,680,079.36
20,638,542,000.00	Share of Value Added Tax	2	25,847,563,106.03	21,312,262,857.23
2,980,000,000.00	Other Statutory Transfers	3	13,949,651,026.83	4,273,330,835.44
67,919,129,000.00	**Sub Total Statutory Allocation**		**77,974,720,680.01**	**60,318,273,772.03**
12,963,013,000.00	Taxes		12,041,673,767.99	9,050,374,662.75
384,370,000.00	Licenses		94,805,762.24	82,871,409.33
10,774,233,000.00	Fees		9,690,370,165.41	14,010,308,174.41
71,380,000.00	Fines		231,038,640.00	29,345,618.32
3,514,083,000.00	Sales		373,687,671.36	466,083,296.33
616,260,000.00	Earnings		176,470,489.42	252,234,455.20
141,606,000.00	Rent on Government Property		132,192,565.12	60,136,168.21
1,315,553,000.00	Rent on Lands Other General		779,860,717.26	622,911,991.05
3,982,287,000.00	Repayments General		2,979,702,725.08	1,998,628,744.13
135,000,000.00	Investments General			94,958,031.31
51,510,000.00	Interest		1,922,161.95	53,897.25
50,705,000.00	Miscellaneous		309,240,967.81	49,912,596.33
34,000,000,000.00	**Sub Total Independent Revenue**	**4**	**26,810,965,633.64**	**26,717,819,044.62**
	Other Revenue Sources of the State Government			
101,919,129,000.00	**Total Receipts**		**104,785,686,313.65**	**87,036,092,816.65**
	Payments:			
36,422,084,668.00	Personnel Costs	5	35,330,458,113.80	34,338,394,390.94
8,163,119,835.00	Government Contribution to Pension (Social Benefits)	6	8,134,351,772.63	6,852,431,081.51
35,484,355,137.00	Overhead Costs	7	33,147,366,116.05	28,341,784,414.13
7,678,996,054.00	CRFC - Excluding (Public Debt & Social Benefits)	8	7,536,426,446.58	4,405,924,062.01
87,748,555,694.00	**Total Payments**		**84,148,602,449.06**	**73,938,533,948.59**
14,170,573,306.00	**Net Cash Flow from Operating Activities**		**20,637,083,864.59**	**13,097,558,868.06**
	Cash Flow From Investment Activities:			
3,216,485,724.00	Economic Empowerment Through Agriculture		71,496,296.37	1,150,530,935.10
1,769,450,000.00	Societal Re-Orentation		33,648,107.85	29,788,360.00
360,981,100.00	Poverty Allevation			188,000,000.00
9,750,616,500.00	Improvement to Human Health		661,463,450.75	598,544,642.15
4,671,739,760.00	Enhancing Skills and Knowledge		1,943,469,547.10	1,079,497,729.11
2,258,865,000.00	Housing and Urban Development		289,322,200.00	154,971,500.65
178,900,000.00	Gender			
1,819,678,394.00	Youth		96,923,730.28	117,868,500.00
2,457,160,000.00	Environmental Improvement		852,685,532.96	554,121,792.00
4,114,080,000.00	Water Resources and Rural Development		94,751,790.00	584,943,045.71
2,286,155,000.00	Information and Communication Technolology		75,918,680.40	150,104,938.42
3,538,700,000.00	Growing the Private Sector		9,275,800.00	135,000,000.00
26,298,849,910.00	Reform of Government and Governance		10,014,497,750.24	22,652,708,607.59
2,220,060,000.00	Power		764,039,611.85	415,526,336.65
20,246,358,500.00	Road		18,378,347,445.70	7,773,951,327.32
85,188,079,888.00	**Net Cash Flow from Investment Activities**	**9**	**33,285,839,943.50**	**35,585,557,714.70**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Cash Flow from Financing Activities:			
12,557,000,000.00	Proceeds from Aids and Grants	10	5,017,997,814.35	2,234,714,560.00
10,229,040,000.00	Proceeds from External Loans	11	1,000,000.00	10,901,539,293.86
47,246,966,582.00	Proceeds from Internal Loans	12	25,035,902,285.70	5,007,180,457.14
500,000,000.00	Proceeds from Other Capital Receipts	13	3,170,892.50	67,033,000.00
1,300,000,000.00	Repayment of External Loans	14	(1,290,251,425.78)	(1,200,387,931.55)
12,398,500,000.00	Repayment of Internal Loans	15	(11,752,278,591.55)	(1,795,137,419.48)
56,835,506,582.00	**Net Cash Flow From Financing Activities**		**17,015,540,975.22**	**15,214,941,959.97**
	Movement in Other Cash Equivalent:			
	Below The Line Receipts	16	91,361,656,737.72	63,524,687,755.24
	Below The Line Payments	17	84,708,619,810.96	59,687,608,393.40
	Net Movement		**6,653,036,926.76**	**3,837,079,361.84**
(14,183,000,000)	Net Surplus/(Deficit) for the Year		11,019,821,823.07	(3,435,977,524.83)
9,563,941,664.00	Opening Balance		9,564,741,674.75	13,000,719,199.58
(4,619,058,336.00)	**Closing Cash Balance**	**18**	**20,584,563,497.82**	**9,564,741,674.75**

11/4/2023

Dr. Sir Remigius U. Odo (JP), FCNA, CCrFA
Permanent Secretary/Accountant General
Enugu State

STATEMENT NO. 2

STATEMENT OF ASSET AND LIABILITIES AS AT 31ST DECEMBER, 2022

	Note	Actual	Actual
		2022	2021
		N	N
Liquid Assets:			
Treasuries and Banks	19	20,584,563,497.82	9,564,741,674.75
Sub Total		**20,584,563,497.82**	**9,564,741,674.75**
Investments and Other Assets:			
Investments	20	4,486,254,776.72	1,400,139,188.13
Sub Total		**4,486,254,776.72**	**1,400,139,188.13**
Total Assets		**25,070,818,274.54**	**10,964,880,862.88**
Public Funds:			
Consolidated Revenue Fund	23	14,771,142,790.11	7,084,113,520.52
Capital Development Fund	24	5,813,420,707.71	2,480,628,154.23
Sub Total - Public Funds		**20,584,563,497.82**	**9,564,741,674.75**
Liabilities:			
Internal Loans	25	59,327,820,656.31	45,691,409,719.77
External Loans	26	54,209,845,491.78	53,355,817,257.29
Other Liabilities:			
Gratuities	27	31,591,390,286.04	28,648,888,909.54
Contractual Obligation	28	936,971,907.41	
Sub Total: Liabilities		**146,066,028,341.54**	**127,696,115,886.60**
Less:			
Liability Over Assets	30	141,579,773,564.82	126,295,976,698.47
Investment Fund		4,486,254,776.72	1,400,139,188.13
Total Public Funds		**25,070,818,274.54**	**10,964,880,862.88**

11/4/2023

Dr. Sir Remigius U. Odo (JP), FCNA, CCrFA
Permanent Secretary/Accountant General
Enugu State

STATEMENT NO. 3
STATEMENT TO CONSOLIDATED REVENUE FUNDFOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021 ₦		Note	Actual 2022 ₦	Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
12,583,464,252.01	Opening Balance		7,084,113,520.52	7,084,313,509.00	7,084,313,509.00	800,011.52+	0.01%+			
	Add: Recurrent Revenue									
34,732,680,079.36	Statutory Allocation FAAC	31	38,177,506,547.15	44,300,587,000.00	44,300,587,000.00	6,123,080,452.85-	13.82	39,000,000,000.00	40,950,000,000.00	122,947,500,000.00
21,312,262,857.23	Share of Value Added Tax	32	25,847,563,106.03	20,638,542,000.00	20,638,542,000.00	5,209,021,106.03+	25.24%+	26,000,000,000.00	27,300,000,000.00	81,965,000,000.00
4,273,330,835.44	Other Statutory Transfers	34	13,949,651,026.83	2,980,000,000.00	2,980,000,000.00	10,969,651,026.83+	368.11%+	4,800,000,000.00	5,040,000,000.00	15,132,000,000.00
60,318,273,772.03	**Sub Total: Allocation from FAAC**		**77,974,720,680.01**	**67,919,129,000.00**	**67,919,129,000.00**	**10,055,591,680.01+**	**14.81%+**	**69,800,000,000.00**	**73,290,000,000.00**	**220,044,500,000.00**
9,050,374,662.75	Direct Taxes	35	12,041,673,767.99	12,963,013,000.00	12,963,013,000.00	921,339,232.01-	7.11	11,682,730,000.00	14,768,052,000.00	42,567,894,000.00
82,871,409.33	Licenses	36	94,805,762.24	384,370,000.00	384,370,000.00	289,564,237.76-	75.33	440,226,000.00	523,930,000.00	1,592,211,000.00
14,010,308,174.41	Fees	39	9,690,370,165.41	10,774,233,000.00	10,774,233,000.00	1,083,862,834.59-	10.06	10,648,947,000.00	12,375,605,640.00	36,294,814,620.00
29,345,618.32	Fines	40	231,038,640.00	71,380,000.00	71,380,000.00	159,658,640.00+	223.67%+	1,241,285,000.00	1,877,095,000.00	5,362,862,000.00
466,083,296.33	Sales	41	373,687,671.36	3,514,083,000.00	3,514,083,000.00	3,140,395,328.64-	89.37	2,052,507,000.00	957,080,600.00	2,897,802,100.00
252,234,455.20	Earnings	42	176,470,489.42	616,260,000.00	616,260,000.00	439,789,510.58-	71.36	498,824,000.00	542,349,250.00	1,627,765,750.00
60,136,168.21	Rent of Government Building	43	132,192,565.12	141,606,000.00	141,606,000.00	9,413,434.88-	6.65	102,116,000.00	105,502,063.00	317,911,700.00
622,911,991.05	Rent on Government Lands	44	779,860,717.26	1,315,553,000.00	1,315,553,000.00	535,692,282.74-	40.72	1,483,405,000.00	1,550,971,000.00	4,687,722,000.00
1,998,628,744.13	Repayments	45	2,979,702,725.08	3,982,287,000.00	3,982,287,000.00	1,002,584,274.92-	25.18	3,000,050,000.00	3,600,070,000.00	10,920,200,000.00
94,958,031.31	Investment Income	46		135,060,000.00	135,060,000.00	135,060,000.00-	100.00	150,010,000.00	155,010,500.00	465,031,500.00
53,897.25	Interest Earned	47	1,922,161.95	51,450,000.00	51,450,000.00	49,527,838.05-	96.26	1,070,000.00	1,019,000.00	3,058,000.00
49,912,596.33	Miscellaneous	49	309,240,967.81	50,705,000.00	50,705,000.00	258,535,967.81+	509.88%+	71,495,000.00	92,766,000.00	284,670,000.00
26,717,819,044.62	**Sub Total: Independent Revenue**		**26,810,965,633.64**	**34,000,000,000.00**	**34,000,000,000.00**	**7,189,034,366.36-**	**21.14%-**	**31,372,665,000.00**	**36,549,451,053.00**	**107,021,942,670.00**
87,036,092,816.65	**Total Recurrent Revenue**		**104,785,686,313.65**	**101,919,129,000.00**	**101,919,129,000.00**	**2,866,557,313.65+**	**2.81%+**	**101,172,665,000.00**	**109,839,451,053.00**	**327,066,442,670.00**
99,619,557,068.66	**Total Funds Available**		**111,869,799,834.17**	**109,002,442,509.00**	**109,002,442,509.00**	**2,867,357,325.17+**	**9.76%+**	**101,172,665,000.00**	**109,839,451,053.00**	**327,066,442,670.00**
	Less: Recurrent Expenditure:									
34,338,394,390.94	Employees Compensation	50	35,330,458,113.80	32,260,596,812.00	36,422,084,668.00	1,091,626,554.20+	3.00%+	35,213,629,720.00	36,463,842,057.00	38,191,226,813.00
6,852,431,081.51	Social Benefits	51	8,134,351,772.63	8,412,800,000.00	8,163,119,835.00	28,768,062.37+	0.35%+	7,723,700,000.00	8,298,800,000.00	8,021,300,000.00
28,341,784,414.13	Overhead Charges	52	33,147,366,116.05	25,484,053,000.00	35,484,355,137.00	2,336,989,020.95+	6.59%+	32,114,419,650.00	31,985,087,170.00	31,953,735,170.00
4,405,924,062.01	CRFC - (Excluding Public Debt Charges & Social Benefits)	53	7,536,426,446.58	20,000,000.00	7,678,996,054.00	142,569,607.42+	1.86%+	3,250,000,000.00	3,850,000,000.00	3,850,000,000.00
73,938,533,948.59	**Sub Total: Recurrent Expenditure**		**84,148,602,449.06**	**66,177,449,812.00**	**87,748,555,694.00**	**3,599,953,244.94+**	**4.10%+**	**78,301,749,370.00**	**80,597,729,227.00**	**82,016,261,983.00**
1,200,387,931.55	Repayment of External Loans - Principal		1,290,251,425.78	1,000,000,000.00	1,290,500,000.00	248,574.22+	0.02%+	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
	Repayment of External Loans - Interest			300,000,000.00	9,500,000.00	9,500,000.00+	100.00%+			
1,795,137,419.48	Repayment of Internal Loans - Principal		11,752,278,591.55	2,000,000,000.00	11,898,500,000.00	146,221,408.45+	1.23%+	2,200,000,000.00	2,400,000,000.00	2,600,000,000.00
	Repayment of Internal Loans - Interest			2,000,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	400,000,000.00	400,000,000.00	400,000,000.00
2,995,525,351.03	**Sub Total: Loans Repayment**		**13,042,530,017.33**	**5,300,000,000.00**	**13,698,500,000.00**	**655,969,982.67+**	**4.79%+**	**3,600,000,000.00**	**3,800,000,000.00**	**4,000,000,000.00**
76,934,059,299.62	**Total Expenditure**		**97,191,132,466.39**	**71,477,449,812.00**	**101,447,055,694.00**	**4,255,923,227.61+**	**4.20%+**	**81,901,749,370.00**	**84,397,729,227.00**	**86,016,261,983.00**
22,685,497,769.04	Operating Balance		14,678,667,367.78	37,524,992,697.00	7,555,386,815.00	7,123,280,552.78+	94.28%+	19,270,915,630.00	25,441,721,826.00	241,050,180,687.00
	Appropriation and Transfers									
19,438,463,610.36	Transfer to Capital Development Fund		6,560,561,504.43	45,441,679,188.00	7,000,000,000.00	439,438,495.57+	6.28%+	33,096,200,630.00	30,000,000,000.00	30,000,000,000.00
19,438,463,610.36	**Sub Total: Transfers**		**6,560,561,504.43**	**45,441,679,188.00**	**7,000,000,000.00**	**439,438,495.57+**	**6.28%+**	**33,096,200,630.00**	**30,000,000,000.00**	**30,000,000,000.00**
	Movement in Other Cash Equivalents:									
63,524,687,755.24	Below the Line Receipts	54	91,361,656,737.72			91,361,656,737.72+				
59,687,608,393.40	Below the Line Payments	55	84,708,619,810.96			84,708,619,810.96+				
3,837,079,361.84	**Sub-Total: Movement in Other Cash Equivalents**		**6,653,036,926.76**			**6,653,036,926.76+**				
7,084,113,520.52	**Closing Balance**		**14,771,142,790.11**	**(7,916,686,491.00)**	**555,386,815.00**	**14,215,755,975.11+**	**2,559.61%+**	**(13,825,285,000.00)**	**(4,558,278,174.00)**	**211,050,180,687.00**

11/4/2023

Dr. Sir Remigius U. Odo (JP), FCNA, CCrFA
Permanent Secretary/Accountant General
Enugu State

STATEMENT NO. 4

STATEMENT TO CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021 ₦		Note	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Amount Variance 2022 ₦	% Variance 2022	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
417,254,947.57	Opening Balance		2,480,628,154.23	2,480,628,155.00	2,480,628,155.00	0.77-	0.00%-			
	Add Capital Receipts:									
19,438,463,610.36	Transfer from Consolidated Revenue Fund	56	6,560,561,504.43	45,441,679,188.00	7,000,000,000.00	439,438,495.57-	6.28%-	33,096,200,630.00	30,000,000,000.00	30,000,000,000.00
10,901,539,293.86	External Loans	57	1,000,000.00	10,229,040,000.00	10,229,040,000.00	10,228,040,000.00-	99.99%-	8,961,500,000.00	14,250,000,000.00	13,900,000,000.00
5,007,180,457.14	Internal Loans	58	25,035,902,285.70	47,246,966,582.00	47,246,966,582.00	22,211,064,296.30-	47.01%-	37,462,916,770.00	3,280,000,000.00	
2,301,747,560.00	Other Capital Receipts	59	5,021,168,706.85	13,057,000,000.00	13,057,000,000.00	8,035,831,293.15-	61.54%-	5,178,000,000.00	16,005,400,000.00	12,936,420,000.00
37,648,930,921.36	**Sub Total: Capital Receipts**		**36,618,632,496.98**	**115,974,685,770.00**	**77,533,006,582.00**	**40,914,374,085.02-**	**52.77%-**	**84,698,617,400.00**	**63,535,400,000.00**	**56,836,420,000.00**
38,066,185,868.93	**Total Capital Funds Available**		**39,099,260,651.21**	**118,455,313,925**	**80,013,634,737.00**	**40,914,374,085.79-**	**51.13%-**	**84,698,617,400.00**	**63,535,400,000.00**	**56,836,420,000.00**
	Less: Capital Expenditure (Functional Classification):									
2,597,347,395.21	General Public Services	60	7,341,521,523.68	20,183,340,670.00	20,637,460,670.00	13,295,939,146.32+	64.43%+	18,202,065,000.00	5,856,060,000.00	6,485,540,000.00
103,274,860.00	Public Order and Safety	62	216,572,625.62	2,561,990,000.00	2,362,790,000.00	2,146,217,374.38+	90.83%+	2,342,717,000.00	36,929,480.00	58,321,300.00
12,273,027,756.57	Economic Affairs	63	19,983,396,929.63	49,266,959,000.00	33,231,073,224.00	13,247,676,294.37+	39.87%+	34,923,628,400.00	4,920,478,400.00	4,196,190,000.00
8,732,726,679.86	4Environmental Protection	46	666,003,712.06	2,066,665,000.00	2,066,665,000.00	1,400,661,287.94+	67.77%+	2,933,400,000.00	190,000,000.00	40,500,000.00
9,947,524,991.75	Housing and Community Amenities	65	2,880,903,011.20	12,654,740,000.00	8,745,570,000.00	5,864,666,988.80+	67.06%+	7,366,021,000.00	2,342,305,100.00	2,235,738,630.00
594,538,786.41	Health	66	662,503,150.75	14,608,370,000.00	9,967,051,500.00	9,304,548,349.25+	93.35%+	5,287,930,000.00	927,600,000.00	710,700,000.00
117,868,500.00	Recreation Culture and Religion	67	96,923,730.28	4,946,800,000.00	3,690,378,394.00	3,593,454,663.72+	97.37%+	896,250,000.00	7,000,000.00	7,500,000.00
1,219,248,744.90	Education	68	1,438,015,260.28	8,652,890,000.00	4,276,260,000.00	2,838,244,739.72+	66.37%+	12,596,106,000.00	2,955,794,290.00	53,466,861,280.00
	Social Protection	69		215,931,100.00	210,831,100.00	210,831,100.00+	100.00%+	150,500,000.00		
35,585,557,714.70	**Total Capital Expenditure by Main Functions**		**33,285,839,943.50**	**115,157,685,770.00**	**85,188,079,888.00**	**51,902,239,944.50+**	**60.93%+**	**84,698,617,400.00**	**17,236,167,270.00**	**67,201,351,210.00**
2,480,628,154.23	**Closing Balance**		**5,813,420,707.71**	**3,297,628,155.00**	**(5,174,445,151.00)**	**10,987,865,858.71+**	**212.35%+**		**46,299,232,730.00**	**(10,364,931,210.00)**

11/4/2023

Dr. Sir Remigius U. Odo (JP), FCNA, CCrFA
Permanent Secretary/Accountant General
Enugu State

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Note 1 - Statutory Allocation			
44,300,587,000.00	Statutory Allocation from Federation Accounts		38,177,506,547.15	34,732,680,079.36
44,300,587,000.00	**Total**		**38,177,506,547.15**	**34,732,680,079.36**
	This represent Statutory Allocation from FAAC			
	Note 2 - Share of VAT			
20,638,542,000.00	Share of VAT		25,847,563,106.03	21,312,262,857.23
20,638,542,000.00	**Total**		**25,847,563,106.03**	**21,312,262,857.23**
	This represent Share of VAT from FAAC			
	Note 3 - Other Statutory Transfers			
1,000,000,000.00	20007001/11010003 Excess Crude			
	20007001/11010004 Ecological Fund From FAAC		1,121,682,809.85	939,504,082.93
	20007001/11010005 Budget Augmentation		442,292,948.53	
	20007001/11010010 SURE-P		8,245,468,097.68	
1,400,000,000.00	20007001/11010013 Exchange Rate Difference		143,420,268.11	157,233,642.75
300,000,000.00	20007001/11010015 Non Oil Revenue		1,183,207,783.48	2,328,018,124.13
30,000,000.00	20007001/11010018 Excess Bank Charges Recovered		263,810,645.57	140,712,892.06
150,000,000.00	20007001/11010019 Forex Equalization			171,844,816.89
100,000,000.00	20007001/11010020 Solid Mineral		1,241,154,377.98	
	20007001/11010021 FGN Withholding Tax Refund			536,017,276.68
	20007001/11010022 EMTL Refund From CBN		1,308,614,095.63	
2,980,000,000.00	**Total**		**13,949,651,026.83**	**4,273,330,835.44**
	Note 4 - Independent Revenue			
	Refer to Schedule of Recurrent Revenue by Organisation			
	Note 5 - Personnel Cost			
25,979,858,575.00	21010100 - Salaries and Wages	5A	25,646,322,065.79	24,483,979,935.22
10,370,022,793.00	21020100 - Allowances		9,612,032,558.14	9,787,578,823.56
36,349,881,368.00	**Total**		**35,258,354,623.93**	**34,271,558,758.78**
	Note 5A - Salaries and Wages			
25,531,547,681.00	21010101 - Basic Salary		25,219,376,009.79	24,329,333,809.98
67,622,711.00	21010102 - Overtime Payments		65,523,364.48	36,936,753.55
379,374,733.00	21010103 - Consolidated Revenue Fund Charges - Salaries		361,422,691.52	117,709,371.69
25,978,545,125.00	**Total**		**25,646,322,065.79**	**24,483,979,935.22**
	Note 5B - Social Contributions			
34,503,300.00	21020205 - Housing Fund Contribution		34,463,754.86	33,324,041.39
34,503,300.00	**Total**		**34,463,754.86**	**33,324,041.39**
	Note 6: State Govt Contribution to Pension (Social Benefits)			
37,700,000.00	21020202 - 7.5% Contributory Pension		37,639,735.01	33,511,590.77
133,356,333.00	22010101 - Gratuity		122,933,443.79	29,382,682.46
8,014,383,502.00	22010102 - Pension		8,002,833,371.32	6,820,471,305.46
15,380,000.00	22010103 - Death Benefits		8,584,957.52	2,577,093.59
8,200,819,835.00	**Total**		**8,171,991,507.64**	**6,885,942,672.28**

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Note 7 - Overhead Costs:			
4,987,608,650.00	22020100 - Transport and Travelling		4,595,961,587.21	2,789,670,204.95
1,577,859,777.00	22020200 - Utilities		1,496,114,532.22	1,274,495,757.50
3,094,165,429.00	22020300 - Material and Supplies		2,770,504,212.91	2,754,971,230.10
2,786,548,708.00	22020400 - Maintenance Services		2,542,707,427.10	2,090,446,658.47
678,788,528.00	22020500 - Training		512,766,165.34	551,879,027.94
9,216,439,063.00	22020600 - Other Services		8,953,560,425.48	8,605,292,715.09
2,382,211,669.00	22020700 - Consulting & Professional Services		2,244,527,832.90	2,636,726,299.72
2,994,345,773.00	22020800 - Fuel and Lubricants		2,878,854,236.42	1,104,940,695.72
987,100,474.00	22020900 - Financial Charges		932,648,583.72	387,271,150.98
6,427,795,038.00	22021000 - Miscellaneous Expenses		5,888,356,262.73	5,833,760,628.94
331,502,028.00	22030100 - Staff Loan and Advances		331,364,850.02	312,330,044.72
19,990,000.00	22040100 - Local Grants and Contribution			
35,484,355,137.00	**Total**		**33,147,366,116.05**	**28,341,784,414.13**
	Note 8 - CRFC - Excluding (Public Debt & Social Benefits)			
1,990,000,000.00	20007001/22060205 Cost of IGR Collection		1,847,576,533.49	1,465,471,678.97
1,990,000,000.00	**Total**		**1,847,576,533.49**	**1,465,471,678.97**
	Note 9 - Net Cash Flow from Investing Activities by Sector:			
9,461,965,270.00	23000000 - Capital Expenditure by Administrative Sector		3,444,342,044.28	2,752,521,921.46
47,151,945,224.00	23000000 - Capital Expenditure by Economic Sector		24,284,807,700.76	21,947,701,596.57
7,220,482,000.00	23000000 - Capital Expenditure by Law and Justice		372,328,681.70	160,505,777.50
1,463,720,000.00	23000000 - Capital Expenditure by Regional Sector		277,328,200.00	500,208,800.00
19,889,967,394.00	23000000 - Capital Expenditure by Social Sector		4,907,033,316.76	10,224,619,619.17
85,188,079,888.00	**Total**	**9A**	**33,285,839,943.50**	**35,585,557,714.70**
	Note 9A - Net Cash Flow From Investment Activities by Economic:			
18,394,593,524.00	23010100 - Purchase of Fixed Assets General		6,186,009,233.08	2,867,081,011.01
44,960,428,624.00	23020100 - Construction and Provision of Fixed Assets Genera		21,130,499,390.11	12,491,114,567.37
9,252,025,240.00	23030100 - Rehabilitation and Repairs of Fixed Assets Genera		3,985,366,512.03	10,307,817,667.82
421,660,000.00	23040100 - Preservation of the Environment General		17,315,900.00	8,779,000.00
12,159,372,500.00	23050100 - Acquisition of Non Tangible Assets		1,966,648,908.28	9,910,765,468.50
85,188,079,888.00	**Total**	**9B**	**33,285,839,943.50**	**35,585,557,714.70**
	Note 9B - Analysis of Capital Expenditure by Geo Location:			
70,189,859,764.00	Enugu East Senatorial Zone		24,623,997,178.09	35,167,707,110.25
9,120,380,124.00	Enugu North Senatorial Zone		5,313,560,811.53	53,016,828.00
5,877,840,000.00	Enugu West Senatorial Zone		3,348,281,953.88	364,833,776.45
76,051,255,204.00	**Total**	**9C**	**33,285,839,943.50**	**35,585,557,714.70**
	Note 9C - Cash Flow from Investing Activities by Programme			
	See Schedule of Capital Exp. by Programme by Projects for breakdown			

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Note 10 - Proceeds from Aids & Grants			
	11033001/13000001 Grants for ENSACA			17,869,000.00
50,000,000.00	15001001/13000001 Federal Government Grant for Food Security NPFS			
2,807,000,000.00	15001001/13000105 Agricultural Transformation Agenda Support Program-1 Grant			
5,000,000,000.00	20001001/13010101 State Fiscal Transparency Accountability and Sustainability		3,331,935,000.00	2,097,976,650.00
3,000,000,000.00	17003001/13000001 Federal Government Grant for UBE		1,686,062,814.35	
300,000,000.00	38001001/13000002 Federal Government Grant for SDGs			
1,400,000,000.00	21001001/13000002 Basic Healthcare Provision Fund			118,868,910.00
12,557,000,000.00	**Total**		**5,017,997,814.35**	**2,234,714,560.00**
	Note 11 - Proceeds from External Loans			
3,500,000,000.00	15102001/14030201 World Bank Loan for FADAMA			
817,000,000.00	15102001/14030202 World Bank Loan for Program Agro Processing Product-APPEALS			1,150,530,935.10
817,000,000.00	15102001/14030203 International Fund for Agricultural Development -Value Chain		1,000,000.00	
100,000,000.00	34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)			1,233,456,181.07
4,745,040,000.00	52001001/14030201 National Urban Water Sector Reform Program (3RD NUWSRP)			219,166,325.00
250,000,000.00	52001001/14030202 Partnership for the Expanded water Supply Sanitation and Hy			
	54001002/14030201 World Bank Assistance to Community & Social Dev Project			119,640,964.83
	35001001/14030201 NEWMAP			8,178,744,887.86
10,229,040,000.00	**Total**		**1,000,000.00**	**10,901,539,293.86**
	Note 12 - Proceeds from Internal Loans			
42,302,966,582.00	20007001/14030101 Loan from Deposit Money Banks		10,000,000,000.00	2,000,000,000.00
	20007001/14030103 Federal Government - Budget Facility (Bond Support etc)		15,035,902,285.70	3,007,180,457.14
4,944,000,000.00	20001001/14030101 Covid-19 Action Recovery and Economic Stimulus (CARES)			
47,246,966,582.00	**Total**		**25,035,902,285.70**	**5,007,180,457.14**
	Note 13 - Proceeds from Other Capital Receipts			
	38001001/14020201 Road Partnership (LG)			7,000,000.00
125,000,000.00	38001001/14020202 Health Reform Programme			
125,000,000.00	38001001/14020205 Sports (Support to Ranger FC)			53,125,000.00
	38001001/14020206 MDG - CGS Funding (LG)		3,170,892.50	6,908,000.00
250,000,000.00	38001001/14020207 Local Government Partnership on Education			
500,000,000.00	**Total**		**3,170,892.50**	**67,033,000.00**
	Note 14 - Repayment of External Loans			
1,290,500,000.00	Foreign Loans Repayment - Principal		(1,290,251,425.78)	(1,200,387,931.55)
1,290,500,000.00	**Total**		**(1,290,251,425.78)**	**(1,200,387,931.55)**
	Note 15 - Repayment of Internal Loans			
11,898,500,000.00	20007001/22060201 Domestic Loans Repayment - Principal		(11,752,278,591.55)	(1,795,137,419.48)
11,898,500,000.00	**Total**		**(11,752,278,591.55)**	**(1,795,137,419.48)**

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	Note 16 - BTL Receipts			
	20007001/22085005 Deposit		860,654,401.66	
	20007001/22080002 With Holding Taxes due to Federal Inland Revenue Service		1,024,183,717.68	733,545,948.22
	20007001/22080003 VAT to Federal Inland Revenue Service		1,527,248,504.65	1,113,039,894.08
	20007001/22080004 Union Deductions		4,667,192,862.39	2,195,878,615.95
	20007001/22080006 SME Loan Repyment by Beneficiary			110,987,250.47
	20007001/22080006 Monthly Net Total Salary Control Accounts		32,164,364,776.18	22,750,743,156.90
	20007001/22080100 Refund of Deduction @ Source - Bailout		561,989,280.17	189,257,354.84
	20007001/22080101 Deduction @ Source - Excess Crude Loan		1,169,643,742.67	
	20007001/22080001 Allocation to Local Governments		6,876,987,740.80	116,480,159.13
	20007001/22080002 JAAC Contribution from LG		118,122,752.19	10,091,033.50
	20007001/22080010 Enugu East		2,814,834,127.21	2,470,094,753.85
	20007001/22080020 Enugu North		2,663,172,127.68	2,322,383,904.11
	20007001/22080030 Enugu South		2,622,162,034.22	2,205,371,284.49
	20007001/22080040 Isi Uzo		2,301,308,537.93	1,974,872,363.87
	20007001/22080050 Nkanu West		2,320,516,917.92	1,994,823,698.21
	20007001/22080060 Igbo Etiti		2,512,921,673.36	2,176,487,735.94
	20007001/22080070 Igbo Eze North		2,694,417,852.09	2,367,710,323.30
	20007001/22080080 Igbo Eze South		2,593,447,102.28	2,066,256,270.08
	20007001/22080090 Nkanu East		2,363,384,357.60	2,038,248,690.57
	20007001/22080100 Nsukka		2,976,112,411.59	2,628,478,940.68
	20007001/22080110 Udenu		2,413,684,759.37	2,017,433,954.93
	20007001/22080120 Uzo Uwani		2,185,310,599.87	1,860,692,383.46
	20007001/22080130 Awgu		2,572,710,017.35	2,151,516,673.50
	20007001/22080140 Aninri		2,163,840,818.58	1,831,975,088.02
	20007001/22080150 Ezeagu		2,434,779,790.06	2,106,287,024.65
	20007001/22080160 Oji River		2,141,140,692.25	1,814,113,747.22
	20007001/22080170 Udi		2,617,525,139.97	2,277,917,505.27
	Total		**91,361,656,737.72**	**63,524,687,755.24**
	Note 17 - BTL Payments			
	20007001/22080001 With-Holding Taxes due to FIRS		476,126,381.42	412,600,246.67
	20007001/22080002 VAT Due to FIRS		2,316,658,308.35	916,822,383.75
	20007001/22080003 Union Dues Deductions/Remittance		2,824,749,511.36	1,352,428,706.17
	20007001/22080004 Loans Deduction from Salary		5,168,883.51	746,684.00
	20007001/22080005 Monthly Net Pay Control Accounts		34,604,409,997.21	20,303,167,571.48
	20007001/22080006 SME Loan Paymt Disbursed To Beneficiary		553,537,229.19	95,064,764.28
	20007001/22080060 Stamp Duty		18,391,899.06	510,650.00
	20007001/22080100 Deduction @ Source - Bailout		426,635,014.52	301,603,044.90
	20007001/22080101 Deduction @ Source - Excess Loan		1,091,673,627.01	
	20007001/22080001 Enugu East		2,814,834,127.21	2,470,094,753.85
	20007001/22080002 Enugu North		2,663,172,127.68	2,322,383,904.11
	20007001/22080003 Enugu South		2,622,162,034.22	2,205,371,284.49
	20007001/22080004 Isi Uzo		2,301,308,537.93	1,974,872,363.87
	20007001/22080005 Nkanu West		2,320,516,917.92	1,994,823,698.21

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	20007001/22080006 Igbo Etiti		2,512,921,673.36	2,176,487,735.94
	20007001/22080007 Igbo Eze North		2,694,417,852.09	2,367,710,323.30
	20007001/22080008 Igbo Eze South		2,593,447,102.28	2,066,256,270.08
	20007001/22080009 Nkanu East		2,363,384,357.60	2,038,248,690.57
	20007001/22080010 Nsukka		2,976,112,411.59	2,628,478,940.68
	20007001/22080110 Udenu		2,413,684,759.37	2,017,433,954.93
	20007001/22080120 Uzo Uwani		2,185,310,599.87	1,860,692,383.46
	20007001/22080130 Awgu		2,572,710,017.35	2,151,516,673.50
	20007001/22080140 Aninri		2,163,840,818.58	1,831,975,088.02
	20007001/22080150 Ezeagu		2,434,779,790.06	2,106,287,024.65
	20007001/22080160 Oji River		2,141,140,692.25	1,814,113,747.22
	20007001/22080170 Udi		2,617,525,139.97	2,277,917,505.27
	Total		**84,708,619,810.96**	**59,687,608,393.40**
	Note 18 - Cash and Bank Balances			
	20007001/31010102 FBN Salary A/C: 2016263648			987.65
	20007001/31010103 FBN FAAC A/C: 2016570124			69.91
	20007001/31010109 Sterling Bank Salary A/C No. 0020521629		23,155,259.98	13,559,258.56
	20007001/31010102 FCMB Other Charges A/C No. 1498374016			407,263.28
	20007001/31010113 FCMB Payment Account No. 1723705011		54,720,649.22	2,255,388.42
	20007001/31010114 FCMB IGR POOL ACCOUNT No. 1267020010		478,833,986.25	20,795,922.52
	20007001/31010115 FCMB Reserve A/C No. 1726148013			(52.49)
	20007001/31010118 Zenith Bank (Grants &Sub) A/c: 1010943248		14,465,794.93	17,186,427.33
	20007001/31010125 FBN ENSG SME ACCOUNT 2027085297		1,123,277.60	122,613,963.91
	20007001/31010134 UBA VAT A/C 1018609458		2,382,984,393.70	2,123,212,124.03
	20007001/31010135 UBA SAL ADMIN I A/C 1018880598			96,107.32
	20007001/31010136 UBA FAAC A/C 1018791104		(717,725,536.33)	81,942,300.85
	20007001/31010137 UBA CAP A/C 1018803232		246,049,962.25	(460,573,465.24)
	20007001/31010138 UBA O/H A/C No 1018891822		(449,600,596.28)	23,205,464.63
	20007001/31010144 FBN - Other Charges - A/c 2029696389			147,175,005.00
	20007001/31010145 UBA SAL ADMIN II A/C NO 1019100316		38,150,932.44	57,456,517.46
	20007001/31010146 JAAC - SRA Fidelity Bank A/c No 5030064966		5,461,327,333.10	2,708,823.98
	20007001/31010147 JAAC - VAT Fidelity Bank A/c No 5030064973		1,428,595,549.75	9,021,626.58
	20007001/31010149 JAAC - Excess Crude Fidelity Bank A/c No 5030064980		210,803.50	210,803.50
	20007001/31010151 Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579		564,111,084.96	373,974,083.57
	20007001/31010152 Fidelity Bank - Bail Out Account 5030062230		68,815,001.66	(66,405,486.30)
	20007001/31010153 FBN IGR Pool Account No 2029139369		39,542,071.31	34,921,883.81
	20007001/31010154 Fidelity Bank - Pensions - A/c No. 5030070075		32,834,658.82	7,070,588.36
	20007001/31010156 Access Bank - ENSG Infrastructure Capital Acct - 0701193964		5,426,849,116.71	
	20007001/31010157 JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807		2.75	29,786,386.75
	20007001/31010159 UBA Stabilization Account - Acct. No. 1020450785		135,390,622.99	346,039,151.55
	20007001/31010161 Fidelity Bank JAAC Committe Cost A/c 5670000010		1,174,815.32	889,260.04
	20007001/31010163 Enugu State Forest Guard - Access Bank -1229903204		116,550,548.10	59,431,446.10
	20007001/31010164 ENSG Coalition Against Coid - 19 Access Bank 1385353875			250.64
	20007001/31010166 Fidelity Bank Acct 5030113754 - SFTAS GRANT		19,999,980.00	29,999,988.00

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	20007001/31010167 Sterling Bank IGR Account - Federal PAYE - 0005660222		168,880,074.94	163,582,007.40
	20007001/31010168 Ecobank IGR Account - Federal PAYE - 2292027154		145,596,676.30	191,215,915.78
	20007001/31010169 UBA Other Charges Account 1024004368		(9,130,993.11)	46,010,389.44
	20007001/31010170 Zenith Bank Ecological Account		495,543,233.17	778,138,916.22
	20007001/31010171 ENSG ACCESS BANK IGR POOL ACCOUNT - 1460854613		1,112,193,372.85	1,009,137,860.26
	20007001/31010173 ENSG FMF/CBN Inter. Access Bank		5,152,499.10	1,763,246,512.53
	20007001/31010174 Fidelity Bank -ENSG Reserve A/C 5030058400		26,212,747.97	380,212,755.97
	20007001/31010175 Zenith Bank ENSG LG Share of Land Use Charge - 1015685985		281,723,803.28	208,218,454.41
	20007001/31000001 Zenith Bank Domiciliary Account(Dollar) 5070033464		11,600,848.65	7,913,160.00
	20007001/31010121 ENPD Platform - UBA New - 1019273388		0.19	
	20007001/31010321 ESWA Paydirect Account - Polaris - 1790224758		6,481,258.10	2,858,400.00
	20007001/31010104 Paydirect Pool Acct - (EMCI) - Zenith New - 1014452186		75,772.65	1,704,740.63
	11001001/31020101 Office of the Executive Governor - First Bank		26,902.38	26,970.96
	11001001/31020102 Office of the Executive Governor - UBA - A/C 1018887731		11,449.63	11,348.68
	11001001/31020104 Office of the Executive Governor - FBN A/C No.2016724123		22,300.00	38,690.92
	11001002/31020103 Office of the Deputy Governor-Zenith Acc.1210454786		67.50	2,390.62
	11008001/31020101 Enugu State Emergency Mgt Agency - UBA - 1015709230		5.00	2,885.55
	11013001/31020003 Office of the S S G - FCMB - 3242378015			2,100,000.00
	11013001/31020004 Office of the SSG - FCMB - 3242378022			1,358.97
	11021001/31020101 Liaison Office Lagos - Keystone Bank A/c No. 1002383098		58,469.22	19,203.87
	11021002/31020101 Enugu State Liaison Office Abuja - Keystone Bk - 1002823280			116,468,705.09
	11033001/31020101 State Action Committee on Aids (ENSACA) UBA - 1002300062		1,014.16	2,254,958.84
	11037002/31020101 Christian Pilgrims Board - Cash & Bank		308.20	
	11101001/31020102 Project Dev. Implementatin Dept. - UBA - 1022785540		44,686.03	78,951.03
	11101001/31020103 Project Dev. Imp. Dept. - Project A/c. Zenith 1016700740		81,500.30	82,202.30
	11018001/31020001 SOCU - Zenith Bank - 1014967860		1,604.96	1,388.02
	12003001/31020101 State House of Assembly - Zenith Bank - 1010181396		0.50	
	14001001/31020101 Min of Gendre Affrs & Soc Dev. UBA - 1019385667		34.70	178.70
	15001001/31020101 Min of Agric & Natural Res. - Keystone Bank - 1002172036		35,239.05	1,286.05
	15001001/31020102 Min of Agric & Natural Res. Consultancy A/c - FBN 0029533041		980.75	980.75
	15026002/31020101 Enugu State Polythecnic Iwollo - UBA		13,821,376.63	40,243,268.92
	15026002/31020102 Enugu State Polytechnic Iwollo - UBA Fees		1,421,761.11	
	15102001/31020101 Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank		4,780.65	336.72
	15109001/31020101 Forestry Commission - Keystone Bank A/C No 1001176628		1,267.37	649.37
	17001001/31020101 Ministry of Education - Keystone BanK - 1006379503		109.70	360.70
	17003001/31020102 ENSUBEB- Zenith Bank - A/C 1015111990		20,754.34	18,911,909.38
	17003001/31020103 ENSUBEB - FIDELITY BANK A/C NO. 5030030929		81,061.52	
	17003001/31020104 ENSUBEB - UBA A/C. NO. 1025104210		201,861,564.29	
	17008001/31020101 Enugu State Library Board - Keystone Bank - 1001348294		35,488.66	991.04
	17008001/31020102 Enugu State Library Board - Zenith Bank - 1012685661		1,154,006.03	(25,677.58)
	17009001/31020104 EDC - FBN A/C No. 2029791875		2,078,985.97	4.96
	17010001/31020101 Agency for Mass Literacy - Keystone BanK - 1002882986		21.95	273.95
	17010002/31020101 Special Education Centre Oji-River - Cash & Bank		761,082.25	10,955.01
	17010003/31020101 Special Education Centre Ogbete - Cash & Bank		805.13	886.89
	17019001/31020101 Enugu State College of Education (Fees) Zenith 1011060997		429,822.28	2,448,962.31

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	17019001/31020102 Enugu State College of Education (Subven) Zenith-1011044867		19,618,885.45	37,985,946.00
	17021001/31020101 ESUT Fidelity Bank - 5030066379 - Subvention Acct		339,454,049.41	211,901,886.82
	17021001/31020102 ESUT Fidelity Bank - 4010326616 - Fees Account		4,401,384.41	5,644,702.91
	17051001/31020102 Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070880446		3,245.65	9,672.20
	17051001/31020103 Post-Primary Schools Mgt Board (PPSMB) - UBA 1020548000		2,404.05	34,781.93
	17051001/31020104 Post Primary School Mgt. Board - Fidelity- 5030062515		2,126.01	22,110.02
	17054001/31020001 State Science Tech & Voc. Sch Board - Zenith Bk - 1011800360		4,836.09	210,016.71
	17051001/31020002 State Science Tech & Voc. Sch Board - Access - 0733699461		532,321.40	532,321.40
	17056001/31020101 State Scholarship Board - Keystone Bank - 1002883897		1,292.10	79.35
	17065001/31020101 Institute of Mgt and Technology (IMT) FBN 2014248944		169,410,250.44	169,410,250.44
	17065001/31020102 Institute of Mgt & Tech. (IMT) Zenith A/C No. 1015021523		471,530,667.73	458,074,253.26
	18002001/31020101 The State Judiciary - O/H Zenith Bank - 1012349284		2,441.31	4,466.40
	18002001/31020100 The State Judiciary - Cap. Zenith Bank - 1012196990		8,037,333.50	8,038,698.50
	18002001/31020103 The State Judiciary - P/E Zenith Bank - 1014090580		4,937,461.35	4,829,422.85
	18011001/31020101 Judicial Service Commission - Zenith Bank 1010191386			298.38
	18011001/31020102 JSC - Zenith Bank Capital - 1014233523		(42,744.40)	
	20001001/31020101 Ministry of Finance - FBN A/C No 2031675303		2,560.82	
	20001001/31020101 Office of the Accountant General - Zenith Capt.Ac 1211489428		1,517.40	1,493.65
	20007001/31020102 Office of the Accountant General - FCMB - 3631273015		22.22	94.82
	20008001/31020101 Board of Internal Revenue - UBA A/C 1001155942		1,106.58	4,899.69
	20008001/31020102 Fidelity Back Duty Account 5030070604		422,106,056.14	272,408,490.33
	20012001/31020102 Enugu State Gaming Comm. Zenith Bank-1214091253		652.55	(26.36)
	21001001/31020101 Ministry of Health - Keystone Bank - 1002295546		14,371.08	10,040.85
	21001001/31020102 Ministry of Health - Eco Bank - 2292046538		137,061,379.24	82,020,724.54
	21001001/31020103 Ministry of Health - Zenith Bank -1012027177		393,160.45	393,160.45
	21001001/31020104 Ministry of Health - Zenith Bank - 1012082215		26,270,280.21	29,233,460.46
	21001001/31020106 Ministy of Health - Zenith 1017210282 Covid 19 Emergency A/C		54,874,948.42	15,629,693.75
	21001001/31020107 UBA - ENSG World Bank Assisted Covid_19 EDC Acct		5,381,570.66	5,381,570.66
	21026001/31020101 ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206		139,499.98	125,264.66
	21026001/31020102 ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213		167,434.75	7,870,337.05
	21026001/31020103 ESUT College of Medicine (Teach. Hosp) FBN - 2006068860		18,908,531.95	
	21026001/31020101 State Uni. of Med. & Applied Sci. Igbo Eno Access - 16620148		104,063,070.21	
	21026001/31020102 State Uni. of Mede. & Applied Sci. Igbo Eno Fidelity 5700109		508,341,957.49	
	21027017/31000000 Cash Book - ESUT Specialist Hospital (Parklane)		268,243,806.15	169,719,786.54
	21102001/31020101 State Health Board (SHB) - FCMB		1,463.48	42.76
	21102001/31020102 State Health Board (SHB) - FCMB		9,850,523.82	
	21003001/31010101 PHCDA - Zenith Banak A/C 1015301872		3,652.42	256.54
	21003001/31010102 PHCDA - Zenith Bank A/C 1214143956		1,610.94	
	21003001/31010103 PHCDA - Zenith Bank A/c 1015468900		2,184,698.32	24,043,031.43
	22001001/31020101 Ministry of Commerce and Industry - Keystone 1002171967		4,506,281.00	3,498,415.50
	22018001/31020101 Small Medium Scale Enterprises - Fidelity t5030080175		296.61	69,127.71
	22001002/31020101 Enugu State Investment Dev. Authority Zenith - 1015959589		2,753,495.29	3,410.92
	23001001/31020103 Ministry of Information UBA - 1022110483		(24.07)	58.93
	23001001/31020104 Ministry of Information Zenith - 1016904744		662.00	716.90
	23003001/31020101 ESBS/TV - Cash & Bank		6,206,789.87	38,949,008.02

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	23013001/31020101 Gov't Printing & Stationery (Govt Press) - K/stone1001176374		1,469.88	66.88
	23055001/31020101 Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank		209,935.30	8,436.67
	24007001/31020102 Fire Service Dept - Zenith Bank - A/c No 1014520531			110,886.42
	24007001/31020103 Fire Service Dept. FCMB A/C No. 1541526010		12.91	1,011.89
	24007001/31020104 Fire Service Dept. Cap. FBN A/C No- 2035416647		60,000.00	6.25
	25001001/31020102 HOS - Zenith Bank - A/c. 1012185642		10,533.45	5,212.40
	25005001/31020101 Establishment Pension & Training - Keyston - A/c 101175212		1,084.89	225.65
	67001001/31010101 Min of Spec Duties & Intergovt Affairs - Zenith 1014409472		7,991.25	8,801.25
	25005003/31020101 Local Government Pension Board - Cash and Bank		25,200,000.00	
	25006001/31020101 Staff Development Center - UBA -1018001069		343.23	283.73
	26001001/31020102 Ministry of Justice - FBN - AC No.2031498302		3,619.52	0.98
	26007001/31020101 Citizens Rights & Mediation Centre - Zenith Bank -1010930350		176.11	477.61
	26052001/31020103 Enugu State Customary Court - Zenith Bank - 1015978256		19,779.21	(7,625.47)
	26007003/31010102 Enugu State Justice Reform Team - Stanbic A/C No. 0035528572		(0.07)	1,920.47
	26007003/31010103 Enugu State Justice Reform Team - Zenith A/C No. 1226529751		2,843.50	
	27001001/31020101 Ministry of Labour and Productivity - FBN -2020362474		590.65	891.65
	28001001/31020101 Ministry of Science and Technology - Zenith Bank -1014366171		454.74	810.74
	28001001/31020102 Min of Science and Tecnology - Zenith Bank -1015233441		801.64	801.64
	28001002/31020101 Enugu STtate Tech. HUB - Zenith Bank 1222682168		4,365.87	
	29001001/31020103 ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472		525.25	525.25
	29001001/31020104 Min. of Transport - FBN 2035936907		92.45	156.90
	29053002/31010102 Coal City Transport - Fidelity Bank Plc. (5030072574)		106.35	0.76
	31003001/31020102 Rural Electrification Board (REB) - UBA - 1001046712		3,484,173.77	71,629,547.05
	31003001/31020103 Rural Electrification Board (REB) - Zenith 1010268284		256,937.43	143,295.78
	31003001/31020104 Rural Electrification Board (REB) - FBN - 2022833864		173,695.83	935,459.50
	31003001/31020106 Rural Electrification Board (REB) - Fidelity BK - 5030060748		66,299.25	66,299.25
	34001001/31020101 Ministry of Works and Infrastructure - Zenith Bank1013679494		272.97	534.16
	34001001/31020102 Cash & Bank - Min of Works and I - Zenith Bank 1013679078		715.13	110.51
	34001001/31020101 NCFC - Zenith Bank (1015464919)		210,030.02	81,198.12
	35001001/31020101 Ministry of Environment - Zenith Bank - 1011745316		100.06	182.62
	35001003/31020101 Enugu State Strc. Signage & Avert Agency Fidelity 5030110791		35.75	131.75
	35053001/31020103 Enugu State Waste Mgt Authority -Polaris Bank 4060012949		890.86	2.24
	36001001/31020101 Ministry of Culture and Tourism - UBA - 1019216734		280.47	1,281.64
	36001001/31020102 Ministry of Culture & Tourism - Zenith Bank A/C 1015178922		1.00	243.00
	36052001/31020101 Tourism Board - Cash & Bank		3,383.02	887.46
	38001001/31020103 State Planning Comm - Zenith Bank 1212706173		(171.80)	(64.16)
	38001002/31020101 Bureau of Statistics - Zenith Bank - 1014434155		(57.32)	1,377.53
	39002001/31020101 Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636		15,084,002.95	294,879.79
	39002001/31020102 Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343		242,354.33	224,999.49
	39002001/31020103 Rangers Mgt Corptn - Zenith Bank - Sign-On - A/c 1012201452		70,372.15	70,372.15
	39002001/31020104 Rangers Mgt. Corp. FBN - 2011714640		15,468.35	15,468.35
	40001001/31020101 State Auditor Gen - Cash & Bank - EcoBank -1193066845		5.50	2.81
	40001002/31020101 Local Govt. Audit - Keystone Bank A/c -1002171974		3,294.00	2,952.40
	47001001/31020101 Civil Service Commission - FCMB - 1480240011		2,253.04	402.38
	48001001/31020101 Enugu State Independent Electoral Comm - ZBN -1011757976		29,256.80	154,360,190.69

NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022…CONT'D

Final Budget 2022 ₦		Note	2022 Actual ₦	2021 Actual ₦
	51001001/31020101 Ministry of Local Govt Matters - Heritage Bank - 6000467303		906.38	992.58
	52001001/31020102 Mini of Water Resources - Zenith Bank - 1014533584		699.58	1,256.51
	52001001/31020103 Min. Water Resource Project A/C- Zenith 1017245109		527.85	917.60
	52102001/31020101 Enugu State Water Corporation- Zenith Bank A/c No.1010260738		109,318,473.71	75,560,758.41
	52103001/31020102 State Rural Water Sup & Sanit Agency FBN 2004531809		2,512.29	2,512.29
	52103001/31020103 State Water Rural Sup. & Sanita. Agency - Zenith 1016330653		(3,042,016.63)	621.34
	52103001/31020104 State Water Rural Sup. & Sani. Agency - Zenith-1013941094		11,236.00	229.00
	52104001/31020101 Small Town Water & Sanitation Agency - Cash & Bank		63.00	63.00
	53001001/31020101 Ministry of Housing - FBN - 2019824165		625.30	12,797.30
	54001001/31020101 Ministry of Rural Development - FBN - 2023482142		6,926,166.80	65,222.30
	54001003/31020102 Community Development Agency - Zenith - 1017351929		862.50	260.00
	60001001/31020103 Min. of Lands Dev. - Fidelity Bank O/H 5030107607		5,444.58	
	60001001/31020104 Min. of Lands Dev. - Zenith Bank Cap. - 1224451869		17,551.65	
	60002001/31020101 Office of Surveyor General - Keystone Bank O/H 1012455077		140,792.50	
	62001001/31020101 Ministry Chieftaincy Matters - UBA - 1010181976		82.26	43.01
	63001001/31020101 Ministry of Inter Ministerial Affairs - FBN - 2019998550		455.55	24,552.25
	64001001/31020101 Budget and Planning - Keystone Bank A/c No. 1001179791		3,905.82	43.57
	65001001/31020101 Min of Enugu Cap Territory - UBA A/c - 1014024310		3,731.98	3,731.98
	65001001/31020103 Ministry of Capital Territory - Union Bank A/c 0123864878		1,485.71	2,686.61
	65001001/31020104 Min of Capt Ter - Zenith Bank - A/c No 1017270631		43.54	540.54
	66001001/31020101 Min of Human Dev. & Poverty Reduction - K/Stone 1310006013		95.54	1,535.04
	13001001/31020101 Ministry of Youth - First Banks - Cash & Bank		104.45	431.65
	13001002/31020102 Cash and Bank - YSFON - Heritage Bank A/C 6000429134		6,220.11	1,538.64
	13003001/31020100 NYSC - Cash Account		150,120.28	534,824.54
	26051001/31020110 Judicial Customary Court of Appeal - Salary Account		2,621,299.82	2,595,879.06
	Total		**20,584,563,497.82**	**9,564,741,674.75**

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

		Actual 2022	Actual 2021
		₦	₦
Note 19 - Treasuries and Banks			
20007001/31010102	FBN Salary A/C: 2016263648		987.65
20007001/31010103	FBN FAAC A/C: 2016570124		69.91
20007001/31010109	Sterling Bank Salary A/C No. 0020521629	23,155,259.98	13,559,258.56
20007001/31010102	FCMB Other Charges A/C No. 1498374016		407,263.28
20007001/31010113	FCMB Payment Account No. 1723705011	54,720,649.22	2,255,388.42
20007001/31010114	FCMB IGR POOL ACCOUNT No. 1267020010	478,833,986.25	20,795,922.52
20007001/31010115	FCMB Reserve A/C No. 1726148013		52.49
20007001/31010118	Zenith Bank (Grants &Sub) A/c: 1010943248	14,465,794.93	17,186,427.33
20007001/31010125	FBN ENSG SME ACCOUNT 2027085297	1,123,277.60	122,613,963.91
20007001/31010134	UBA VAT A/C 1018609458	2,382,984,393.70	2,123,212,124.03
20007001/31010135	UBA SAL ADMIN I A/C 1018880598		96,107.32
20007001/31010136	UBA FAAC A/C 1018791104	717,725,536.33	81,942,300.85
20007001/31010137	UBA CAP A/C 1018803232	246,049,962.25	460,573,465.24
20007001/31010138	UBA O/H A/C No 1018891822	449,600,596.28	23,205,464.63
20007001/31010144	FBN - Other Charges - A/c 2029696389		147,175,005.00
20007001/31010145	UBA SAL ADMIN II A/C NO 1019100316	38,150,932.44	57,456,517.46
20007001/31010146	JAAC - SRA Fidelity Bank A/c No 5030064966	5,461,327,333.10	2,708,823.98
20007001/31010147	JAAC - VAT Fidelity Bank A/c No 5030064973	1,428,595,549.75	9,021,626.58
20007001/31010149	JAAC - Excess Crude Fidelity Bank A/c No 5030064980	210,803.50	210,803.50
20007001/31010151	Access Bank - ENSG Dev. Infrast. Proj. DIP Acct - 0006430579	564,111,084.96	373,974,083.57
20007001/31010152	Fidelity Bank - Bail Out Account 5030062230	68,815,001.66	66,405,486.30
20007001/31010153	FBN IGR Pool Account No 2029139369	39,542,071.31	34,921,883.81
20007001/31010154	Fidelity Bank - Pensions - A/c No. 5030070075	32,834,658.82	7,070,588.36
20007001/31010156	Access Bank - ENSG Infrastructure Capital Acct - 0701193964	5,426,849,116.71	
20007001/31010157	JAAC - Fidelity Bank - London_Paris - A/C No. 5030071807	2.75	29,786,386.75
20007001/31010159	UBA Stabilization Account - Acct. No. 1020450785	135,390,622.99	346,039,151.55
20007001/31010161	Fidelity Bank JAAC Committe Cost A/c 5670000010	1,174,815.32	889,260.04
20007001/31010163	Enugu State Forest Guard - Access Bank -1229903204	116,550,548.10	59,431,446.10
20007001/31010164	ENSG Coalition Against Coid - 19 Access Bank 1385353875		250.64
20007001/31010166	Fidelity Bank Acct 5030113754 - SFTAS GRANT	19,999,980.00	29,999,988.00
20007001/31010167	Sterling Bank IGR Account - Federal PAYE - 0005660222	168,880,074.94	163,582,007.40
20007001/31010168	Ecobank IGR Account - Federal PAYE - 2292027154	145,596,676.30	191,215,915.78
20007001/31010169	UBA Other Charges Account 1024004368	9,130,993.11	46,010,389.44
20007001/31010170	Zenith Bank Ecological Account	495,543,233.17	778,138,916.22
20007001/31010171	ENSG ACCESS BANK IGR POOL ACCOUNT - 1460854613	1,112,193,372.85	1,009,137,860.26
20007001/31010173	ENSG FMF/CBN Inter. Access Bank	5,152,499.10	1,763,246,512.53
20007001/31010174	Fidelity Bank -ENSG Reserve A/C 5030058400	26,212,747.97	380,212,755.97
20007001/31010175	Zenith Bank ENSG LG Share of Land Use Charge - 1015685985	281,723,803.28	208,218,454.41
20007001/31000001	Zenith Bank Domiciliary Account(Dollar) 5070033464	11,600,848.65	7,913,160.00
20007001/31010121	ENPD Platform - UBA New - 1019273388	0.19	
20007001/31010321	ESWA Paydirect Account - Polaris - 1790224758	6,481,258.10	2,858,400.00
20007001/31010104	Paydirect Pool Acct - (EMCI) - Zenith New - 1014452186	75,772.65	1,704,740.63
11001001/31020101	Office of the Executive Governor - First Bank	26,902.38	26,970.96
11001001/31020102	Office of the Executive Governor - UBA - A/C 1018887731	11,449.63	11,348.68
11001001/31020104	Office of the Executive Governor - FBN A/C No.2016724123	22,300.00	38,690.92

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

		Actual 2022	Actual 2021
		₦	₦
11001002/31020103	Office of the Deputy Governor-Zenith Acc.1210454786	67.50	2,390.62
11008001/31020101	Enugu State Emergency Mgt Agency - UBA - 1015709230	5.00	2,885.55
11013001/31020003	Office of the S S G - FCMB - 3242378015		2,100,000.00
11013001/31020004	Office of the SSG - FCMB - 3242378022		1,358.97
11021001/31020101	Liaison Office Lagos - Keystone Bank A/c No. 1002383098	58,469.22	19,203.87
11021002/31020101	Enugu State Liaison Office Abuja - Keystone Bank - 1002823280		116,468,705.09
11033001/31020101	State Action Committee on Aids (ENSACA) UBA - 1002300062	1,014.16	2,254,958.84
11037002/31020101	Christian Pilgrims Board - Cash & Bank	308.20	
11101001/31020102	Project Dev. Implementation Dept. - UBA - 1022785540	44,686.03	78,951.03
11101001/31020103	Project Dev. Imp. Dept. - Project A/c. Zenith 1016700740	81,500.30	82,202.30
11018001/31020001	SOCU - Zenith Bank - 1014967860	1,604.96	1,388.02
12003001/31020101	State House of Assembly - Zenith Bank - 1010181396	0.50	
14001001/31020101	Min of Gender Affairs & Soc Dev. UBA - 1019385667	34.70	178.70
15001001/31020101	Min of Agric & Natural Res. - Keystone Bank - 1002172036	35,239.05	1,286.05
15001001/31020102	Min of Agric & Natural Res. Consultancy A/c - FBN 0029533041	980.75	980.75
15026002/31020101	Enugu State Polytechnic Iwollo - UBA	13,821,376.63	40,243,268.92
15026002/31020102	Enugu State Polytechnic Iwollo - UBA Fees	1,421,761.11	
15102001/31020101	Enugu State Agricultural Dev. Programme (ENADEP) Cash & Bank	4,780.65	336.72
15109001/31020101	Forestry Commission - Keystone Bank A/C No 1001176628	1,267.37	649.37
17001001/31020101	Ministry of Education - Keystone Bank - 1006379503	109.70	360.70
17003001/31020102	ENSUBEB- Zenith Bank - A/C 1015111990	20,754.34	18,911,909.38
17003001/31020103	ENSUBEB - FIDELITY BANK A/C NO. 5030030929	81,061.52	
17003001/31020104	ENSUBEB - UBA A/C. NO. 1025104210	201,861,564.29	
17008001/31020101	Enugu State Library Board - Keystone Bank - 1001348294	35,488.66	991.04
17008001/31020102	Enugu State Library Board - Zenith Bank - 1012685661	1,154,006.03	25,677.58
17009001/31020104	EDC - FBN A/C No. 2029791875	2,078,985.97	4.96
17010001/31020101	Agency for Mass Literacy - Keystone Bank - 1002882986	21.95	273.95
17010002/31020101	Special Education Centre Oji-River - Cash & Bank	761,082.25	10,955.01
17010003/31020101	Special Education Centre Obese - Cash & Bank	805.13	886.89
17019001/31020101	Enugu State College of Education (Fees) Zenith 1011060997	429,822.28	2,448,962.31
17019001/31020102	Enugu State College of Education (Seven) Zenith-1011044867	19,618,885.45	37,985,946.00
17021001/31020101	ESUT Fidelity Bank - 5030066379 - Subvention Acct	339,454,049.41	211,901,886.82
17021001/31020102	ESUT Fidelity Bank - 4010326616 - Fees Account	4,401,384.41	5,644,702.91
17051001/31020102	Post-Primary Schools Mgt Board (PPSMB)-Sterling 0070880446	3,245.65	9,672.20
17051001/31020103	Post-Primary Schools Mgt Board (PPSMB) - UBA 1020548000	2,404.05	34,781.93
17051001/31020104	Post Primary School Mgt. Board - Fidelity- 5030062515	2,126.01	22,110.02
17054001/31020001	State Science Tech & Voc. Such Board - Zenith Bank - 1011800360	4,836.09	210,016.71
17051001/31020002	State Science Tech & Voc. Such Board - Access - 0733699461	532,321.40	532,321.40
17056001/31020101	State Scholarship Board - Keystone Bank - 1002883897	1,292.10	79.35
17065001/31020101	Institute of Mgt and Technology (IMT) FBN 2014248944	169,410,250.44	169,410,250.44
17065001/31020102	Institute of Mgt & Tech. (IMT) Zenith A/C No. 1015021523	471,530,667.73	458,074,253.26
18002001/31020101	The State Judiciary - O/H Zenith Bank - 1012349284	2,441.31	4,466.40
18002001/31020100	The State Judiciary - Cap. Zenith Bank - 1012196990	8,037,333.50	8,038,698.50
18002001/31020103	The State Judiciary - P/E Zenith Bank - 1014090580	4,937,461.35	4,829,422.85
18011001/31020101	Judicial Service Commission - Zenith Bank 1010191386		298.38
18011001/31020102	JSC - Zenith Bank Capital - 1014233523	42,744.40	

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

		Actual 2022	Actual 2021
		₦	₦
20001001/31020101	Ministry of Finance - FBN A/C No 2031675303	2,560.82	
20001001/31020101	Office of the Accountant General - Zenith Capt. 1211489428	1,517.40	1,493.65
20007001/31020102	Office of the Accountant General - FCMB - 3631273015	22.22	94.82
20008001/31020101	Board of Internal Revenue - UBA A/C 1001155942	1,106.58	4,899.69
20008001/31020102	Fidelity Back Duty Account 5030070604	422,106,056.14	272,408,490.33
20012001/31020102	Enugu State Gaming Comm. Zenith Bank-1214091253	652.55	26.36
21001001/31020101	Ministry of Health - Keystone Bank - 1002295546	14,371.08	10,040.85
21001001/31020102	Ministry of Health - Eco Bank - 2292046538	137,061,379.24	82,020,724.54
21001001/31020103	Ministry of Health - Zenith Bank -1012027177	393,160.45	393,160.45
21001001/31020104	Ministry of Health - Zenith Bank - 1012082215	26,270,280.21	29,233,460.46
21001001/31020106	Ministry of Health - Zenith 1017210282 Covid 19 Emergency A/C	54,874,948.42	15,629,693.75
21001001/31020107	UBA - ENSG World Bank Assisted Covid_19 EDC Acct	5,381,570.66	5,381,570.66
21026001/31020101	ESUT College of Medicine (Teach. Hosp) Fidelity - 5320001206	139,499.98	125,264.66
21026001/31020102	ESUT College of Medicine (Teach. Hosp) Fidelity - 4011056213	167,434.75	7,870,337.05
21026001/31020103	ESUT College of Medicine (Teach. Hosp) FBN - 2006068860	18,908,531.95	
21026001/31020101	State Uni. of Med. & Applied Sci. Igbo Eno Access - 16620148	104,063,070.21	
21026001/31020102	State Uni. of Mede. & Applied Sci. Igbo Eno Fidelity 5700109	508,341,957.49	
21027017/31000000	Cash Book - ESUT Specialist Hospital (Parklane)	268,243,806.15	169,719,786.54
21102001/31020101	State Health Board (SHB) - FCMB	1,463.48	42.76
21102001/31020102	State Health Board (SHB) - FCMB	9,850,523.82	
21003001/31010101	PHCDA - Zenith Bank A/C 1015301872	3,652.42	256.54
21003001/31010102	PHCDA - Zenith Bank A/C 1214143956	1,610.94	
21003001/31010103	PHCDA - Zenith Bank A/c 1015468900	2,184,698.32	24,043,031.43
22001001/31020101	Ministry of Commerce and Industry - Keystone 1002171967	4,506,281.00	3,498,415.50
22018001/31020101	Small Medium Scale Enterprises - Fidelity t5030080175	296.61	69,127.71
22001002/31020101	Enugu State Investment Dev. Authority Zenith - 1015959589	2,753,495.29	3,410.92
23001001/31020103	Ministry of Information UBA - 1022110483	24.07	58.93
23001001/31020104	Ministry of Information Zenith - 1016904744	662.00	716.90
23003001/31020101	ESBS/TV - Cash & Bank	6,206,789.87	38,949,008.02
23013001/31020101	Gov't Printing & Stationery (Govt Press) - K/stone1001176374	1,469.88	66.88
23055001/31020101	Enugu State Printing & Pub Compn (Daily Star) - Cash & Bank	209,935.30	8,436.67
24007001/31020102	Fire Service Dept. - Zenith Bank - A/c No 1014520531		110,886.42
24007001/31020103	Fire Service Dept. FCMB A/C No. 1541526010	12.91	1,011.89
24007001/31020104	Fire Service Dept. Cap. FBN A/C No- 2035416647	60,000.00	6.25
25001001/31020102	HOS - Zenith Bank - A/c. 1012185642	10,533.45	5,212.40
25005001/31020101	Establishment Pension & Training - Keyston - A/c 101175212	1,084.89	225.65
67001001/31010101	Min of Spec Duties & Intergovt Affairs - Zenith 1014409472	7,991.25	8,801.25
25005003/31020101	Local Government Pension Board - Cash and Bank	25,200,000.00	
25006001/31020101	Staff Development Center - UBA -1018001069	343.23	283.73
26001001/31020102	Ministry of Justice - FBN - AC No.2031498302	3,619.52	0.98
26007001/31020101	Citizens Rights & Mediation Centre - Zenith Bank -1010930350	176.11	477.61
26052001/31020103	Enugu State Customary Court - Zenith Bank - 1015978256	19,779.21	7,625.47
26007003/31010102	Enugu State Justice Reform Team - Stanbic A/C No. 0035528572	0.07	1,920.47
26007003/31010103	Enugu State Justice Reform Team - Zenith A/C No. 1226529751	2,843.50	
27001001/31020101	Ministry of Labour and Productivity - FBN -2020362474	590.65	891.65
28001001/31020101	Ministry of Science and Technology - Zenith Bank -1014366171	454.74	810.74

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

		Actual 2022	Actual 2021
		₦	₦
28001001/31020102	Min of Science and Technology - Zenith Bank -1015233441	801.64	801.64
28001002/31020101	Enugu State Tech. HUB - Zenith Bank 1222682168	4,365.87	
29001001/31020103	ENSTEB Special Allowance Zenith Bank- (O&P) -1015398472	525.25	525.25
29001001/31020104	Min. of Transport - FBN 2035936907	92.45	156.90
29053002/31010102	Coal City Transport - Fidelity Bank Plc. (5030072574)	106.35	0.76
31003001/31020102	Rural Electrification Board (REB) - UBA - 1001046712	3,484,173.77	71,629,547.05
31003001/31020103	Rural Electrification Board (REB) - Zenith 1010268284	256,937.43	143,295.78
31003001/31020104	Rural Electrification Board (REB) - FBN - 2022833864	173,695.83	935,459.50
31003001/31020106	Rural Electrification Board (REB) - Fidelity BK - 5030060748	66,299.25	66,299.25
34001001/31020101	Ministry of Works and Infrastructure - Zenith Bank1013679494	272.97	534.16
34001001/31020102	Cash & Bank - Min of Works and I - Zenith Bank 1013679078	715.13	110.51
34001001/31020101	NCFC - Zenith Bank (1015464919)	210,030.02	81,198.12
35001001/31020101	Ministry of Environment - Zenith Bank - 1011745316	100.06	182.62
35001003/31020101	Enugu State Strc. Signage & Avert Agency Fidelity 5030110791	35.75	131.75
35053001/31020103	Enugu State Waste Mgt Authority -Polaris Bank 4060012949	890.86	2.24
36001001/31020101	Ministry of Culture and Tourism - UBA - 1019216734	280.47	1,281.64
36001001/31020102	Ministry of Culture & Tourism - Zenith Bank A/C 1015178922	1.00	243.00
36052001/31020101	Tourism Board - Cash & Bank	3,383.02	887.46
38001001/31020103	State Planning Comm - Zenith Bank 1212706173	171.80	64.16
38001002/31020101	Bureau of Statistics - Zenith Bank - 1014434155	57.32	1,377.53
39002001/31020101	Rangers Mgt Corptn - JAAC - Diamond Bank A/c 0027885636	15,084,002.95	294,879.79
39002001/31020102	Rangers Mgt Corptn - Zenith Bank - Subv - A/c 1011296343	242,354.33	224,999.49
39002001/31020103	Rangers Mgt Corptn - Zenith Bank - Sign-On - A/c 1012201452	70,372.15	70,372.15
39002001/31020104	Rangers Mgt. Corp. FBN - 2011714640	15,468.35	15,468.35
40001001/31020101	State Auditor Gen - Cash & Bank - EcoBank -1193066845	5.50	2.81
40001002/31020101	Local Govt. Audit - Keystone Bank A/c -1002171974	3,294.00	2,952.40
47001001/31020101	Civil Service Commission - FCMB - 1480240011	2,253.04	402.38
48001001/31020101	Enugu State Independent Electoral Comm - ZBN -1011757976	29,256.80	154,360,190.69
51001001/31020101	Ministry of Local Govt Matters - Heritage Bank - 6000467303	906.38	992.58
52001001/31020102	Mini of Water Resources - Zenith Bank - 1014533584	699.58	1,256.51
52001001/31020103	Min. Water Resource Project A/C- Zenith 1017245109	527.85	917.60
52102001/31020101	Enugu State Water Corporation- Zenith Bank A/c No.1010260738	109,318,473.71	75,560,758.41
52103001/31020102	State Rural Water Sup & Sanit Agency FBN 2004531809	2,512.29	2,512.29
52103001/31020103	State Water Rural Sup. & Sanita. Agency - Zenith 1016330653	3,042,016.63	621.34
52103001/31020104	State Water Rural Sup. & Sani. Agency - Zenith-1013941094	11,236.00	229.00
52104001/31020101	Small Town Water & Sanitation Agency - Cash & Bank	63.00	63.00
53001001/31020101	Ministry of Housing - FBN - 2019824165	625.30	12,797.30
54001001/31020101	Ministry of Rural Development - FBN - 2023482142	6,926,166.80	65,222.30
54001003/31020102	Community Development Agency - Zenith - 1017351929	862.50	260.00
60001001/31020103	Min. of Lands Dev. - Fidelity Bank O/H 5030107607	5,444.58	
60001001/31020104	Min. of Lands Dev. - Zenith Bank Cap. - 1224451869	17,551.65	
60002001/31020101	Office of Surveyor General - Keystone Bank O/H 1012455077	140,792.50	
62001001/31020101	Ministry Chieftaincy Matters - UBA - 1010181976	82.26	43.01
63001001/31020101	Ministry of Inter Ministerial Affairs - FBN - 2019998550	455.55	24,552.25
64001001/31020101	Budget and Planning - Keystone Bank A/c No. 1001179791	3,905.82	43.57
65001001/31020101	Min of Enugu Cap Territory - UBA A/c - 1014024310	3,731.98	3,731.98
65001001/31020103	Ministry of Capital Territory - Union Bank A/c 0123864878	1,485.71	2,686.61

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

		Actual 2022	Actual 2021
		₦	₦
65001001/31020104	Min of Capt Ter - Zenith Bank - A/c No 1017270631	43.54	540.54
66001001/31020101	Min of Human Dev. & Poverty Reduction - K/Stone 1310006013	95.54	1,535.04
13001001/31020101	Ministry of Youth - First Banks - Cash & Bank	104.45	431.65
13001002/31020102	Cash and Bank - YSFON - Heritage Bank A/C 6000429134	6,220.11	1,538.64
13003001/31020100	NYSC - Cash Account	150,120.28	534,824.54
26051001/31020110	Judicial Customary Court of Appeal - Salary Account	2,621,299.82	2,595,879.06
Total		**20,584,563,497.82**	**9,564,741,674.75**
Note 20 - Investments			
20007001/31090101	Investment with Nigeria Sovereign Investment Authority	4,133,142,785.50	1,058,055,660.00
20007001/31090102	FBN Holding Plc.	122,201,774.80	127,807,360.80
20007001/31090104	Flour Mill Nig. Plc.	34,690,174.00	34,629,099.75
20007001/31090105	Royal Exchange Assurance Plc.	7,108,367.42	5,901,286.16
20007001/31090106	Guiness Plc.	18,899,981.10	10,636,353.00
20007001/31090107	Smithkine Beecham Plc.	45,669.90	44,184.70
20007001/31090108	PZ Plc.	12,689,527.00	6,819,922.00
20007001/31090109	Lever Brothers/Unilever Nig. Plc.	11,631,946.40	14,539,933.00
20007001/31090111	Nigerian Breweries Plc.	225,992.00	275,600.00
20007001/31090112	Julius Berger Plc.	15,607,039.00	14,237,441.70
20007001/31090113	Dumez Nigeria Plc.	87,360.00	87,360.00
20007001/31090114	UAC Nig. Plc.	29,019,902.50	26,896,495.00
20007001/31090115	First Aluminium Plc.	14,688,000.00	14,688,000.00
20007001/31090116	Aba Textile Mill Plc.	6,039,540.00	6,039,540.00
20007001/31090117	Mobil Nig. Plc.	223,212.00	229,620.00
20007001/31090118	Nestle Food Plc.	2,313,300.00	3,273,319.50
20007001/31090119	African Petroleum Plc. (Forte) - Ardova	6,180,431.20	4,366,609.00
20007001/31090120	Total Nig. Plc.	411,283.00	472,868.90
20007001/31090121	Urban Dev. Banks Plc.	5,161,290.00	5,161,290.00
20007001/31090122	Texaco Nigerian Plc. (MRS)	2,474,803.80	2,167,647.30
20007001/31090123	Chemical and Allied Product - Capl Plc.	1,079,837.00	1,179,934.25
20007001/31090124	Evans Medicals	36,323.50	36,323.50
20007001/31090125	Cadbury Plc.	49,016.10	36,247.20
20007001/31090126	AVOP Plc.	1,365,000.00	1,365,000.00
20007001/31090127	Afex Bank Plc.	2,475,960.50	2,475,960.50
20007001/31090128	AG Leventis Plc.	71,533.20	71,533.20
20007001/31090129	Emenite Ltd	45,865,168.00	45,865,168.00
20007001/31090131	Bewac Automotive Limited	56,132.00	56,132.00
20007001/31090132	International Enamel Wares Industry Ltd	98,128.00	98,128.00
20007001/31090134	Apex Securities Ltd	17,160.00	17,160.00
20007001/31090135	Oriental Insurance Ltd	1,000,000.00	1,000,000.00
20007001/31090136	Marklint Medical Complex	58,500.00	58,500.00
20007001/31090137	Aluminium Tech Ltd	190,944.00	190,944.00
20007001/31090139	ANAMMCO Ltd	1,462,860.00	1,462,860.00
20007001/31090140	Sunrise Floor Mills	2,000,000.00	2,000,000.00
20007001/31090141	Nike Lake Resort Hotel	2,500,000.00	2,500,000.00
20007001/31090142	Niger Steel Ltd	443,643.00	443,643.00
20007001/31090143	United Nig. Textile Ltd	240.00	240.00

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

		Actual 2022	Actual 2021
		₦	₦
20007001/31090144	Nigergas	98,128.00	98,128.00
20007001/31090145	Polo Park Development C. Ltd	200,000.00	200,000.00
20007001/31090390	Enugu San-Carlos Pineaple Ltd	400,000.00	400,000.00
20007001/31090350	Sterling Bank	3,943,823.80	4,253,695.67
Total		**4,486,254,776.72**	**1,400,139,188.13**
Note 23 - Consolidated Revenue Fund			
Opening Balance		**7,084,113,520.52**	**12,583,464,252.01**
Add/(Less) Net Surplus/(Deficit)		7,687,029,269.59	5,499,350,731.49
Closing Balance		14,771,142,790.11	7,084,113,520.52
Note 24 - Capital Development Fund			
Opening Balance		2,480,628,154.23	417,254,947.57
Add/(Less) Net Capital Surplus/(Deficit)		3,332,792,553.48	2,063,373,206.66
Closing Balance		**5,813,420,707.71**	**2,480,628,154.23**
Note 25 - Internal Loans			
20007001/44010201	Access Bank - Infrastructural Loan	8,526,023,169.98	8,823,644,465.49
20007001/44010202	FGN Bail Out Funds (Loans)	3,586,897,947.61	3,712,107,226.63
20007001/44010303	FGN Bond - Restructed Commercial Bank Loan	5,195,299,661.28	5,355,416,864.16
20007001/44010204	FGN Facility - FGN Budget Support Facility	21,557,385,076.39	17,417,241,693.63
20007001/44010205	CBN - Single Digital Funding MSMEs Loan	935,825,105.70	1,220,924,074.83
20007001/44010206	FGN - Interest Capitalized (Budget Support Facility)		4,497,522,802.40
20007001/44010207	FAAC Bridging Facility	18,043,082,742.84	3,007,180,457.14
20007001/44010208	Health Intervention Fund	1,483,306,952.51	1,657,372,135.49
Total		**59,327,820,656.31**	**45,691,409,719.77**
For further details Refer to Enugu State Debt Profile/Schedule as at 31st December, 2022 below			
Note 26 - External Loans			
20007001/44010101	Foreign Loans Control Accounts	54,209,845,491.78	53,355,817,257.29
Schedule of External Loans (Naira ₦)		₦	₦
2nd Phase RAMP		2,242,750,000.00	2,271,445,000.00
HIV/AIDS Prog. Dev		441,463,502.08	471,469,602.88
UBE		832,157,473.21	817,809,715.58
Health System Dev		1,931,038,655.10	1,966,584,669.54
Comm. and Social Dev. Proj		1,765,421,292.16	1,747,067,797.49
Health System Add. Fin.		1,100,011,689.36	1,095,734,024.65
2nd RAMP		9,482,592,231.26	9,350,696,656.25
Loc Empower & Environ. LEEP		2,909,484,776.49	2,734,964,086.97
Urban Water Sector Reform		4,524,406,585.57	4,558,113,881.04
Comm. Agric Dev. Prog. CADP		8,098,024,095.52	8,045,772,153.25
Nat Urban Water Sect Ref – Additional		1,989,568,630.34	1,966,679,644.86
Nig. Erosion & W/shed Mgt. Project		15,321,825,896.19	14,986,325,867.40
Agro Proc. Prod. Enhancement		3,571,100,664.50	3,343,154,157.38
Closing Balance		**54,209,845,491.78**	**53,355,817,257.29**
For further details Refer to Enugu State Debt Profile/Schedule as at 31st December, 2022 below			

ENUGU STATE DEBT PROFILE/SCHEDULE AS AT 31ST DECEMBER, 2022

DOMESTIC LOANS

S/NO.	LENDER	EFFECTIVE DATE	ORIGINAL LOAN AMOUNT	PURPOSE	BALANCE AS AT 01/01/2022	NEW LOAN/ DMO RECONCILIATION	DEBT SERVICE 2022		BALANCE AS AT 31ST DECEMBER, 2022.
							TOTAL PRINCIPAL REPAYMENT	TOTAL INTEREST PAYMENT	
			₦		₦	₦	₦	₦	₦
1	Fed. Govt. Bond	Sept., 2015	5,967,238,681.19	Restructured Comm. Bank Loan	5,355,416,864.16		(160,117,202.88)	(799,764,997.29)	**5,195,299,661.28**
2	Fidelity Bank PLC	Nov., 2015	4,207,000,000.00	Bail-Out Facility	3,712,107,226.63		(125,209,279.02)	(329,008,372.53)	**3,586,897,947.61**
3	Access Bank PLC	Nov., 2015	10,000,000,000.00	Infrastructural Loan	8,823,644,465.49		(297,621,295.51)	(781,956,532.64)	**8,526,023,169.98**
4	FGN BGT Facility	June, 2016	17,569,000,000.00	FGN Budget Support Facility	21,914,764,496.03	4,510,142,066.61	(4,867,521,486.25)	(1,562,098,896.71)	**21,557,385,076.39**
5	CBN	Oct., 2021	2,000,000,000.00	Health Care Facility	1,657,372,135.49		(174,065,182.98)	(299,267,778.72)	**1,483,306,952.51**
6	CBN	2016	2,000,000,000.00	Single Digit Funding MSMEs	1,220,924,074.83	517,082,143.51	(802,181,112.64)	-	**935,825,105.70**
7	FGN		3,007,180,457.14	FAAC Bridging Facility	3,007,180,457.14	15,035,902,285.70	-	-	**18,043,082,742.84**
8	Access Bank PLC		10,000,000,000.00	Promisory Note	-	10,000,000,000.00	(10,000,000,000.00)	(434,832,386.00)	-
	Sub Total (A) Domestic Loans				**45,691,409,719.77**	**30,063,126,495.82**	**(16,426,715,559.28)**	**(4,206,928,963.89)**	**59,327,820,656.31**

EXTERNAL LOANS

S/NO.	LENDER	EFFECTIVE DATE	LOAN AMOUNT IN ORIGINAL CURRENCY	PURPOSE	BALANCE AS AT 01/01/2022	NEW LOAN/ DMO RECONCILIATION/ FOREIGN EXCHANGE LOSS/(GAIN)	DEBT SERVICE 2022		BALANCE AS AT 31ST DECEMBER, 2022.
							TOTAL PRINCIPAL REPAYMENT	TOTAL PRINCIPAL REPAYMENT	
					₦	₦	₦	₦	₦
1	AFDI	Oct., 2013	6,500,000.00	Rural Access Mobility Project2	2,271,445,000.00	187,122,500.00	(215,817,500.00)	(66,987,110.34)	**2,242,750,000.00**
2	IDA	May, 2003	4,461,997.60	Health System Dev. Project	1,966,584,669.54	61,872,822.06	(97,418,836.50)	(14,543,764.56)	**1,931,038,655.10**
3	IDA	Oct., 2003	5,000,000.00	Universal Basic Education	817,809,715.58	68,302,132.64	(53,954,375.01)	(6,694,806.21)	**832,157,473.21**
4	IDA	April, 2004	7,860,629.40	Local Empowerment and Environment Mgt. Project	2,734,964,086.97	233,191,540.17	(58,670,850.65)	(21,325,374.49)	**2,909,484,776.49**
5	IDA	Dec., 2005	1,456,262.10	HIV/AIDS Programme	471,469,602.88	13,743,721.69	(43,749,822.49)	(4,075,883.81)	**441,463,502.08**
6	IDA	Oct., 2006	12,250,840.10	National Urban Water Sector Reform Project	4,558,113,881.04	142,354,212.12	(176,061,507.59)	(38,285,223.49)	**4,524,406,585.57**
7	IDA	March, 2009	3,250,000.00	Community Social Dev. Project	1,747,067,797.49	55,719,089.17	(37,365,594.50)	(12,962,031.87)	**1,765,421,292.16**
8	IDA	July, 2009	17,670,340.00	Comm. Agric. Dev. Project	8,045,772,153.25	255,409,714.31	(203,157,772.04)	(61,157,125.22)	**8,098,024,095.52**
9	IDA	July, 2009	2,644,226.00	Health System Dev. Project (Add. Fin.)	1,095,734,024.65	34,678,657.31	(30,400,992.60)	(9,069,668.00)	**1,100,011,689.36**
10	IDA	March, 2011	3,471,875.00	National Urban Water Sector Reform Project (Add. Fin)	1,966,679,644.86	62,805,557.86	(39,916,572.38)	(14,595,582.18)	**1,989,568,630.34**
11	IDA	Oct., 2013	29,150,000.00	Rural Access & Mobility Project2	9,350,696,656.25	305,900,757.46	(174,005,182.45)	(72,352,471.37)	**9,482,592,231.26**
12	IDA	July, 2013	25,926,966.40	Nigeria Erosion and Watershed Mgt. Project	14,986,325,867.40	490,265,968.59	(154,765,939.80)	(113,298,676.63)	**15,321,825,896.19**
13	IDA	Nov., 2018	8,095,000.00	Agro-Processing, Productivity, Enhancement & Livelihood Support	3,343,154,157.38	287,858,209.25	(59,911,702.13)	(44,268,404.22)	**3,571,100,664.50**
	Sub Total (B) External Loans				**53,355,817,257.29**	**2,199,224,882.63**	**(1,345,196,648.14)**	**(479,616,122.40)**	**54,209,845,491.78**
	TOTAL DOMESTIC & EXTERNAL LOANS				**99,047,226,977.06**	**32,262,351,378.45**	**(17,771,912,207.42)**	**(4,686,545,086.29)**	**113,537,666,148.09**
				OTHER LIABILITIES					
1				Outstanding Gratuities	28,648,888,909.54	2,942,501,376.50			**31,591,390,286.04**
2				Contractual Obligations		936,971,907.41			**936,971,907.41**
	GRAND TOTAL LIABILITIES				**127,696,115,886.60**	**36,141,824,662.36**	**(17,771,912,207.42)**	**(4,686,545,086.29)**	**146,066,028,341.54**

Note: 1. The Debt Service 2022 are subject to reconciliation with DMO.

2. External loan Conversion Rate: FDMO computed figures were adopted for external loans, $1 = ₦448.55 as at 31st December, 2022.

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

	Actual	Actual
	2022	2021
	₦	₦
Schedule of External Loan (USD)	**$**	**$**
2nd Phase RAMP	5,000,000.00	5,500,000.00
HIV/AIDS Prog. Dev	984,201.32	1,141,600.53
UBE	1,855,216.75	1,980,216.75
Health System Dev	4,305,068.90	8,761,821.52
Com. and Social Dev. Pro	3,935,840.58	4,230,290.80
Health System Add. Fin.	2,452,372.51	2,653,173.26
2nd RAMP	21,140,546.72	22,641,460.22
Loc Empower & Environ. LEEP	6,486,422.42	6,622,349.42
Urban Water Sector Reform	10,086,738.57	11,036,862.59
Comm. Agric Dev. Prog. CADP	18,053,782.40	19,481,760.22
Nat Urban Water Sect Ref - Additional	4,435,555.97	4,762,051.49
Nig. Erosion & W/shed Mgt. Project	34,158,568.49	36,287,381.94
Agro Proc. Prod. Enhancement	7,961,432.76	8,095,000.26
Closing Balance	**120,855,747.39**	**129,193,969.00**
Exchange Rate	**N448.55 = $1.00**	
Note 27 - Gratuities		
20001001/41030102 Outstanding Gratuities	31,591,390,286.04	28,648,888,909.54
Total	**31,591,390,286.04**	**28,648,888,909.54**
Note 28 - Contractual Obligations		
20001001/41030101 Contractors Arrears/Contractual Obligations	936,971,907.41	
Total	**936,971,907.41**	
Note 29 - Salary Arrears		
Note 30 - Liability Over Assets		
20008001/33010108 Liability Over Assets	141,579,773,564.82	126,295,976,698.47
Liabilities Over Assets:		
Opening Balance	126,295,976,698.47	111,078,427,475.92
Add/(Less): Net Movement:		
Foreign (External) Loans	854,028,234.49	8,629,922,251.29
Domestic Loans	13,636,410,936.54	4,449,954,402.73
Outstanding Gratuities	2,942,501,376.50	
Contract Arrears	936,971,907.41	1,800,930,187.98
Investment	(3,086,115,588.59)	336,742,380.55
Closing Balance	**141,579,773,564.82**	**126,295,976,698.47**

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

Note 30B:
Assets purchased/Constructed/Provided by Ministries, Departments & Agencies (MDAs) within the year under review are written off as required by the law establishing the Capital Development Fund (CDF) which provides that assets are to be written off in the year of acquisition. However, these assets are presented below as memoranda record because of the information value to users of the financial statements pending the abrogation of Capital Development Fund and/or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual).

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE PERIOD ENDED 31ST DECEMBER, 2022

ECONOMIC CODE	ASSET CATEGORY	OPENING BALANCE AT COST 01/01/2022	ADDITIONS IN 2022	DISPOSALS (IF ANY) 2022	PROVISION FOR DEPRECIATION (IF ANY) 2022	CLOSING BALANCE AT COST 31/12/2022
		₦	₦	₦	₦	₦
23010101	Purchase/Acquisition of Land	39,760,000	-			**39,760,000**
23010102	Purchase of Office Buildings	85,082,608	-			**85,082,608**
23010103	Purchase of Residential Buildings		7,950,000			**7,950,000**
23010104	Purchase of Motor Cycles	25,800,000	412,265,825			**438,065,825**
23010105	Purchase of Motor Vehicles	11,925,272,339	2,226,431,017			**14,151,703,356**
23010106	Purchase of Vans	294,291,444	-			**294,291,444**
23010107	Purchase of Trucks	169,891,875	60,000,000			**229,891,875**
23010108	Purchase of Buses	38,000,000	-			**38,000,000**
23010112	Purchase of Office Furniture and Fittings	1,632,098,517	1,792,224,745			**3,424,323,262**
23010113	Purchase of Computers	787,558,103	66,127,357			**853,685,460**
23010114	Purchase of Computer Printers	3,527,000	-			**3,527,000**
23010115	Purchase of Photocopying Machines	115,554,530	1,533,625			**117,088,155**
23010117	Purchase of Shredding Machines	3,955,500	1,244,200			**5,199,700**
23010119	Purchase of Powers Generating Set	914,284,427	290,991,927			**1,205,276,354**
23010120	Purchase of Canteen/Kitchen Equipment	8,000,000	-			**8,000,000**
23010121	Purchase of Residential Furniture	76,595,200	26,325,000			**102,920,200**
23010122	Purchase of Health/Medical Equipment	905,159,732	65,175,495			**970,335,226**
23010123	Purchase of Fire Fighting Equipment	190,727,581	16,157,700			**206,885,281**
23010124	Purchase of Teaching/Learning Aid Equipment	45,465,875	790,349,918			**835,815,792**
23010125	Purchase of Library Books & Equipment	169,574,851	5,778,925			**175,353,776**
23010127	Purchase of Agriculture Equipment	182,970,920	62,166,080			**245,137,000**
23010128	Purchase of Security Equipment	420,599,900	751,000			**421,350,900**
23010129	Purchase of Industrial Equipment	333,292,461	6,809,700			**340,102,161**
23010130	Purchase of Recreational Facilities	102,000,000	-			**102,000,000**
23010133	Purchase of Surveying Equipment	1,710,000	181,236,074			**182,946,074**
23010134	Purchase of Diving Equipment	13,981,500	9,504,000			**23,485,500**
23010136	Purchase of Communication Equipment	406,811,746	700,000			**407,511,746**
23010138	Purchase of Waste/Sewage Equipment	202,483,403	57,781,664			**260,265,067**
23010139	Purchase of Drugs and Other Consumables	206,725,799	18,135,538			**224,861,337**
23010140	Purchase of Science and Laboratory Equipment	136,252,177	86,369,445			**222,621,622**
23010141	Purchase of Water Treatment Chemical/Reagents	10,660,000	-			**10,660,000**
23020101	Construction/Provision of Office Buildings	1,275,852,990	805,432,577			**2,081,285,566**
23020102	Construction/Provision of Residential Buildings	163,773,165	178,480,136			**342,253,301**
23020103	Construction/Provision of Electricity	1,325,790,998	186,229,213			**1,512,020,211**
23020104	Construction/Provision of Housing	225,678,150	-			**225,678,150**
23020105	Construction/Provision of Water Facilities	221,098,498	523,593,667			**744,692,165**

Notes to Statement of Assets and Liabilities as at 31st December, 2022…Cont'd.

ECONOMIC CODE	ASSET CATEGORY	OPENING BALANCE AT COST 01/01/2022	ADDITIONS IN 2022	DISPOSALS (IF ANY) 2022	PROVISION FOR DEPRECIATION (IF ANY) 2022	CLOSING BALANCE AT COST 31/12/2022
		₦	₦	₦	₦	₦
23020106	Construction/Provision of Hospitals/Health Centres	823,599,817	68,984,449			**892,584,266**
23020107	Construction/Provision of Public Schools	456,860,481	576,681,841			**1,033,542,322**
23020112	Construction/Provision of Sporting Facilities	42,415,020	66,923,730			**109,338,750**
23020113	Construction/Provision of Agricultural Facilities	2,938,466,334	-			**2,938,466,334**
23020114	Construction/Provision of Roads	66,034,287,389	12,407,628,106			**78,441,915,495**
23020115	Construction/Provision of Railways	2,252,516,217	-			**2,252,516,217**
23020118	Construction/Provision of Infrastructure	1,229,585,429	6,208,941,391			**7,438,526,820**
23020119	Construction/Provision of Recreational Facilities	1,600,000	-			**1,600,000**
23020122	Construction of Boundary Pillars/Right of Ways	19,310,150	-			**19,310,150**
23020123	Construction of Traffic/Street Lights	6,673,830,070	107,604,280			**6,781,434,350**
23020124	Construction of Markets/Parks	277,652,000	-			**277,652,000**
23020127	Construction of ICT Infrastructures	54,310,183	-			**54,310,183**
23030101	Rehabilitation/Repairs of Residential Building	36,690,235	152,083,848			**188,774,083**
23030102	Rehabilitation/Repairs - Electricity	2,293,653,745	227,161,755			**2,520,815,500**
23030103	Rehabilitation/Repairs - Housing	87,883,000	-			**87,883,000**
23030104	Rehabilitation/Repairs - Water Facilities	351,433,291	28,500,000			**379,933,291**
23030105	Rehabilitation/Repairs - Hospital/Health Centers	268,411,833	-			**268,411,833**
23030106	Rehabilitation/Repairs - Public Schools	270,411,716	38,587,135			**308,998,851**
23030109	Rehabilitation/Repairs - Fire Fighting Stations	1,590,000	186,681,821			**188,271,821**
23030111	Rehabilitation/Repairs - Sporting Facilities	128,768,500	30,000,000			**158,768,500**
23030113	Rehabilitation/Repairs - Roads	7,636,041,713	2,106,822,793			**9,742,864,507**
23030118	Rehabilitation/Repairs - Recreational Facilities	145,999,078	-			**145,999,078**
23030119	Rehabilitation/Repairs - Air Navigational Equipment	12,156,265	-			**12,156,265**
23030121	Rehabilitation/Repairs of Office Buildings	21,575,261,857	1,213,046,859			**22,788,308,716**
23030125	Rehabilitation/Repairs - Power Generating Plants	79,609,357	-			**79,609,357**
23030127	Rehabilitation/Repairs - ICT Infrastructures	25,025,440	1,412,300			**26,437,740**
23030128	Rehabilitation/Repairs - Other Infrastructures	89,858,260	1,070,000			**90,928,260**
23040101	Tree Planting	20,336,052	-			**20,336,052**
23040102	Erosion & Flood Control	10,079,341	16,115,900			**26,195,241**
23040104	Industrial Pollution Preservation & Control	2,297,000	1,200,000			**3,497,000**
23040106	Beautification of Roundabout and Other Monuments	795,500	-			**795,500**
23050101	Research and Development	58,625,393,652	1,647,084,182			**60,272,477,834**
23050102	Computer Software Acquisition	208,414,279	-			**208,414,279**
23050103	Monitoring, Statistical Survey and Evaluation	847,623,530	287,881,576			**1,135,505,106**
23050104	Anniversaries/Celebration	3,866,048	25,974,350			**29,840,398**
23050108	Advocacy and Capacity Building	826,649,179	5,708,800			**832,357,979**
		197,012,963,248	**33,285,839,944**			**230,298,803,191**

Also See Page 331 for Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Note 32 - Statutory Allocation from FAAC									
20007001/11010001 Statutory Allocation from Federal Accounts	34,732,680,079.36	38,177,506,547.15	44,300,587,000.00	44,300,587,000.00	6,123,080,452.85-	13.82%-	39,000,000,000.00	40,950,000,000.00	122,947,500,000.00
Total	**34,732,680,079.36**	**38,177,506,547.15**	**44,300,587,000.00**	**44,300,587,000.00**	**6,123,080,452.85-**	**13.82%-**	**39,000,000,000.00**	**40,950,000,000.00**	**122,947,500,000.00**
This represent Statutory Allocation from Federation Accounts\									
Note 33 - Share of VAT from FAAC									
20007001/11010002 Share of VAT	21,312,262,857.23	25,847,563,106.03	20,638,542,000.00	20,638,542,000.00	5,209,021,106.03+	25.24%+	26,000,000,000.00	27,300,000,000.00	81,965,000,000.00
Total	**21,312,262,857.23**	**25,847,563,106.03**	**20,638,542,000.00**	**20,638,542,000.00**	**5,209,021,106.03+**	**25.24%+**	**26,000,000,000.00**	**27,300,000,000.00**	**81,965,000,000.00**
This represent Share of VAT from FAAC									
Note 34 - Other Statutory Transfers									
20007001/11010003 Excess Crude			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	400,000,000.00	420,000,000.00	1,261,000,000.00
20007001/11010004 Ecological Fund From FAAC	939,504,082.93	1,121,682,809.85			1,121,682,809.85+				
20007001/11010005 Budget Augmentation		442,292,948.53			442,292,948.53+				
20007001/11010010 SURE-P		8,245,468,097.68			8,245,468,097.68+				
20007001/11010013 Exchange Rate Difference	157,233,642.75	143,420,268.11	1,400,000,000.00	1,400,000,000.00	1,256,579,731.89-	89.76%-	500,000,000.00	525,000,000.00	1,576,250,000.00
20007001/11010015 Non Oil Revenue	2,328,018,124.13	1,183,207,783.48	300,000,000.00	300,000,000.00	883,207,783.48+	294.40%+	3,500,000,000.00	3,675,000,000.00	11,033,750,000.00
20007001/11010018 Excess Bank Charges Recovered	140,712,892.06	263,810,645.57	30,000,000.00	30,000,000.00	233,810,645.57+	779.37%+	200,000,000.00	210,000,000.00	630,500,000.00
20007001/11010019 Forex Equalization	171,844,816.89		150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	200,000,000.00	210,000,000.00	630,500,000.00
20007001/11010020 Solid Mineral		1,241,154,377.98	100,000,000.00	100,000,000.00	1,141,154,377.98+	1,141.15%+			
20007001/11010021 FGN Withholding Tax Refund	536,017,276.68								
20007001/11010022 EMTL Refund From CBN		1,308,614,095.63			1,308,614,095.63+				
Total	**4,273,330,835.44**	**13,949,651,026.83**	**2,980,000,000.00**	**2,980,000,000.00**	**10,969,651,026.83+**	**368.11%+**	**4,800,000,000.00**	**5,040,000,000.00**	**15,132,000,000.00**
Note 35 : Direct Taxes									
Board of Internal Revenue	9,011,835,437.79	11,955,572,060.87	12,125,813,000.00	12,125,813,000.00	170,240,939.13-	1.40%-	11,245,000,000.00	14,085,299,000.00	40,457,655,000.00
Enugu State Gaming Commission	594,740.00	9,001,000.00	19,600,000.00	19,600,000.00	10,599,000.00-	54.08%-	14,240,000.00	17,840,000.00	52,180,000.00
Enugu State Housing Development Corporation	11,784,273.50	7,936,515.00	792,600,000.00	792,600,000.00	784,663,485.00-	99.00%-	411,490,000.00	648,213,000.00	2,017,559,000.00
Ministry of Environment	20,894,400.00	68,206,250.00	10,000,000.00	10,000,000.00	58,206,250.00+	582.06%+	10,000,000.00	10,200,000.00	30,500,000.00
Local Government Service Commission	161,250.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	1,000,000.00	1,200,000.00	3,700,000.00
Independent Electoral Commission	5,104,561.46	957,942.12	5,000,000.00	5,000,000.00	4,042,057.88-	80.84%-	1,000,000.00	5,300,000.00	6,300,000.00
Total	**9,050,374,662.75**	**12,041,673,767.99**	**12,963,013,000.00**	**12,963,013,000.00**	**921,339,232.01-**	**7.11%-**	**11,682,730,000.00**	**14,768,052,000.00**	**42,567,894,000.00**
Note 36 : Licenses									
Ministry of Agriculture		6,250.00	10,000.00	10,000.00	3,750.00-	37.50%-			
Forestry Commission	929,750.00	876,029.84	1,330,000.00	1,330,000.00	453,970.16-	34.13%-	1,000,000.00	1,060,000.00	3,170,000.00
Board of Internal Revenue	64,162,000.00	58,113,872.40	334,000,000.00	334,000,000.00	275,886,127.60-	82.60%-	405,000,000.00	486,000,000.00	1,474,200,000.00
Enugu State Gaming Commission	9,097,905.96	26,715,100.00	33,100,000.00	33,100,000.00	6,384,900.00-	19.29%-	24,210,000.00	24,230,000.00	77,720,000.00
Ministry of Transport	7,385,253.37	7,423,010.00	10,000,000.00	10,000,000.00	2,576,990.00-	25.77%-	6,000,000.00	7,000,000.00	21,000,000.00
Ministry of Water Resources	1,251,000.00	1,587,500.00	4,200,000.00	4,200,000.00	2,612,500.00-	62.20%-	2,850,000.00	4,360,000.00	12,310,000.00
Enugu State Water Corporation	3,000.00	54,000.00	1,550,000.00	1,550,000.00	1,496,000.00-	96.52%-	980,000.00	1,080,000.00	3,210,000.00
Ministry of Health	42,500.00	30,000.00			30,000.00+				
Total	**82,871,409.33**	**94,805,762.24**	**384,370,000.00**	**384,370,000.00**	**289,564,237.76-**	**75.33%-**	**440,226,000.00**	**523,930,000.00**	**1,592,211,000.00**
Note 39 : Fees									
Government House	2,519,585.46	826,966.00	6,650,000.00	6,650,000.00	5,823,034.00-	87.56%-	3,650,000.00	4,700,000.00	14,100,000.00
Office of the Secretary to the State Govt.	6,743,741.36	16,527,175.79	2,500,000.00	2,500,000.00	14,027,175.79+	561.09%+	4,050,000.00	5,000,000.00	14,550,000.00
Enugu Broadcasting Service		8,000.00	170,600,000.00	170,600,000.00	170,592,000.00-	100.00%-	101,400,000.00	188,540,000.00	497,334,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Enugu State Printing & Publishing Company		3,000.00	3,000.00	3,000.00			3,000.00	4,000.00	12,000.00
Office of the Auditor General (State)	249,000.00	3,742,015.75	4,440,000.00	4,440,000.00	697,984.25-	15.72%-	4,380,000.00	5,155,000.00	15,825,000.00
Office of the Auditor General (LG)	3,835,494.57	4,269,500.66	2,020,000.00	2,020,000.00	2,249,500.66+	111.36%+	2,010,000.00	2,512,000.00	7,537,000.00
Civil Service Commission	1,470,450.00	1,236,000.00	1,820,000.00	1,820,000.00	584,000.00-	32.09%-	1,820,000.00	1,850,000.00	3,850,000.00
Independent Electoral Commission			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	310,000.00	940,000.00
Ministry of Inter Ministerial Affairs			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-		2,000,000.00	4,000,000.00
Ministry of Human Development & Poverty Reduction	2,351,250.00	2,698,150.00	2,955,000.00	2,955,000.00	256,850.00-	8.69%-	3,210,000.00	3,915,000.00	11,695,000.00
Ministry of Agriculture & Natural Resources	2,513,100.00	3,643,500.00	4,852,000.00	4,852,000.00	1,208,500.00-	24.91%-	5,752,000.00	6,463,000.00	19,389,000.00
Enugu State Polytechnic Iwollo	2,385,700.00	1,763,400.00	58,780,000.00	58,780,000.00	57,016,600.00-	97.00%-	37,990,000.00	43,888,000.00	132,654,200.00
Forestry Commission	20,000.00								
Ministry of Finance	15,553,951.27	7,364,491.20	17,000,000.00	17,000,000.00	9,635,508.80-	56.68%-	10,000,000.00	12,000,000.00	37,000,000.00
Enugu State Board of Internal Revenue	548,898,163.34	762,046,230.99	317,000,000.00	317,000,000.00	445,046,230.99+	140.39%+	250,000,000.00	300,000,000.00	910,000,000.00
Ministry of Commerce and Industry	109,481,110.00	125,131,200.00	145,000,000.00	145,000,000.00	19,868,800.00-	13.70%-	150,500,000.00	151,300,000.00	446,600,000.00
Ministry of Science and Technology	400,000.00		250,000.00	250,000.00	250,000.00-	100.00%-	200,000.00	250,000.00	730,000.00
Ministry of Transport	36,368,361.36	30,461,400.10	124,050,000.00	124,050,000.00	93,588,599.90-	75.44%-	110,800,000.00	112,720,000.00	338,510,000.00
Enugu State Transport Company (ENTRACO)							30,000,000.00	31,500,000.00	95,500,000.00
Coal City Transport Services			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	500,000.00	600,000.00	1,800,000.00
Ministry of Works	4,301,150.00	9,535,090.00	32,000,000.00	32,000,000.00	22,464,910.00-	70.20%-	32,000,000.00	38,300,000.00	114,700,000.00
Ministry of Culture and Tourism	340,000.00		300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	350,000.00	1,050,000.00
Enugu State Tourism Board	2,797,500.00	4,980,000.00	6,000,000.00	6,000,000.00	1,020,000.00-	17.00%-	6,650,000.00	7,570,000.00	22,520,000.00
Ministry of Water Resources	215,000.00	470,000.00	200,000.00	200,000.00	270,000.00+	135.00%+			
Enugu State Water Corporation	21,689,455.64	14,437,774.69	20,000,000.00	20,000,000.00	5,562,225.31-	27.81%-	14,000,000.00	18,000,000.00	54,000,000.00
Ministry of Housing	80,120,110.00	6,334,330.00	550,000.00	550,000.00	5,784,330.00+	1,051.70%+	650,000.00	750,000.00	2,250,000.00
Enugu State Housing Development corporation	18,034,342.16	18,204,200.00	412,107,000.00	412,107,000.00	393,902,800.00-	95.58%-	251,059,500.00	549,871,000.00	1,465,137,500.00
Ministry of Rural Development	6,621,583.00	8,294,400.00	34,376,000.00	34,376,000.00	26,081,600.00-	75.87%-	38,550,000.00	42,600,000.00	165,690,000.00
Ministry of Lands and Urban Development	442,871,413.43	511,354,346.66	2,077,381,800.00	2,077,381,800.00	1,566,027,453.34-	75.38%-	1,294,390,000.00	1,907,127,000.00	5,119,098,000.00
Ministry of Justice	4,491,721.48	9,010,100.64	4,190,000.00	4,190,000.00	4,820,100.64+	115.04%+	1,640,000.00	2,020,000.00	5,990,000.00
Citizens Right and Media Centre	431,550.00	435,350.00	315,000.00	315,000.00	120,350.00+	38.21%+	335,000.00	345,000.00	1,035,000.00
Judicial High Court	275,873,037.89	400,738,940.27	321,030,000.00	321,030,000.00	79,708,940.27+	24.83%+	442,050,000.00	380,010,000.00	1,312,080,000.00
Enugu State Multi Door Court House	5,176,100.00	1,848,085.00	6,343,000.00	6,343,000.00	4,494,915.00-	70.86%-	8,000,000.00	10,000,000.00	28,300,000.00
Customary Court of Appeal	45,684,645.01	35,110,836.51	32,000,000.00	32,000,000.00	3,110,836.51+	9.72%+	45,000,000.00	50,000,000.00	150,000,000.00
Ministry of Capital Territory Development	94,464,983.00	48,461,239.00	304,000,000.00	304,000,000.00	255,538,761.00-	84.06%-	204,000,000.00	305,000,000.00	824,000,000.00
Ministry of Youth and Sport	100,000.00	44,200.00	250,000.00	250,000.00	205,800.00-	82.32%-	250,000.00	305,000.00	915,000.00
Ministry of Gender and Social Development	966,150.00	461,400.00	2,150,000.00	2,150,000.00	1,688,600.00-	78.54%-	2,450,000.00	2,650,000.00	8,000,000.00
Ministry of Education	40,513,545.73	58,575,400.00	59,700,000.00	59,700,000.00	1,124,600.00-	1.88%-	46,760,000.00	49,570,000.00	147,710,000.00
Enugu State Universal Basic Education Board	300,000.00	4,940,000.00	8,000,000.00	8,000,000.00	3,060,000.00-	38.25%-	5,000,000.00	5,400,000.00	16,150,000.00
Enugu State Library Board	571,200.00	525,870.00	1,125,000.00	1,125,000.00	599,130.00-	53.26%-	1,115,000.00	1,330,000.00	4,088,000.00
Examination Development Centre	200,482,105.39	587,446,230.43	619,436,200.00	619,436,200.00	31,989,969.57-	5.16%-	565,130,000.00	571,130,000.00	1,713,390,000.00
Agency For Mass Literacy	269,900.00	45,000.00	450,000.00	450,000.00	405,000.00-	90.00%-	300,000.00	350,000.00	950,000.00
Enugu State College of Education (Technical) Enugu	112,111,646.55	112,794,253.69	141,080,000.00	141,080,000.00	28,285,746.31-	20.05%-	127,495,000.00	161,710,000.00	465,609,000.00
Enugu State University of Science & Technology (ESUT)	5,590,397,036.55	3,556,497,864.54	2,592,860,000.00	2,592,860,000.00	963,637,864.54+	37.17%+	2,449,576,000.00	2,670,480,640.00	8,011,441,120.00
Institute of Management & Technology (Enugu)	5,239,774,013.18	2,121,257,697.89	1,323,199,000.00	1,323,199,000.00	798,058,697.89+	60.31%+	1,872,252,000.00	1,926,741,000.00	5,761,460,300.00
Post Primary Schools Management Board (PPSMB)	102,736,710.00	26,967,100.00	413,500,000.00	413,500,000.00	386,532,900.00-	93.48%-	621,000,000.00	670,500,000.00	2,011,500,000.00
Enugu State Science Tech & Voc Such Mgt Board - STVSMB	57,605,785.00	44,778,600.00	59,640,000.00	59,640,000.00	14,861,400.00-	24.92%-	55,200,000.00	57,600,000.00	172,120,000.00
Ministry of Health	71,587,692.84	75,596,315.00	62,500,000.00	62,500,000.00	13,096,315.00+	20.95%+	61,265,000.00	93,050,000.00	268,215,000.00
ESUT College of Medicine (Teaching Hospital)	42,130,327.70	40,986,000.00	30,750,000.00	30,750,000.00	10,236,000.00+	33.29%+	34,435,000.00	34,887,000.00	104,711,000.00
ESUT Teaching Hospital Parklane Enugu	590,312,895.52	806,496,705.20	859,400,000.00	859,400,000.00	52,903,294.80-	6.16%-	1,120,279,500.00	1,500,942,000.00	4,504,633,500.00
Enugu State Health Board	25,881,790.00	30,651,340.00	27,000,000.00	27,000,000.00	3,651,340.00+	13.52%+	31,000,000.00	44,000,000.00	112,500,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Enugu Waste Management Authority (ESUWAMA)	124,370,011.00	136,947,700.01	174,000,000.00	174,000,000.00	37,052,299.99-	21.29%-	141,000,000.00	152,500,000.00	457,500,000.00
Ministry of Chieftaincy Matters	22,640,594.74	19,530,000.00	92,300,000.00	92,300,000.00	72,770,000.00-	78.84%-	59,800,000.00	66,000,000.00	169,400,000.00
Ministry of Environment	46,370,990.00	19,977,000.00	85,330,000.00	85,330,000.00	65,353,000.00-	76.59%-	86,935,000.00	90,260,000.00	270,780,000.00
Total	**14,010,308,174.41**	**9,690,370,165.41**	**10,774,233,000.00**	**10,774,233,000.00**	**1,083,862,834.59-**	**10.06%-**	**10,648,947,000.00**	**12,375,605,640.00**	**36,294,814,620.00**
Note 40: Fines									
Enugu State Polytechnic Iwollo	2,000.00		100,000.00	100,000.00	100,000.00-	100.00%-			
Ministry of Transport	16,455,406.77	11,556,400.00	26,000,000.00	26,000,000.00	14,443,600.00-	55.55%-	19,000,000.00	18,000,000.00	55,000,000.00
Ministry of Works & Infrastructure			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,200,000.00	3,500,000.00
Enugu State Housing development Corporation	1,095,611.54	530,200.00	20,700,000.00	20,700,000.00	20,169,800.00-	97.44%-	1,195,970,000.00	1,835,365,000.00	5,233,773,000.00
High Court of Justice	6,043,300.01	6,134,010.00	7,500,000.00	7,500,000.00	1,365,990.00-	18.21%-	8,000,000.00	6,500,000.00	22,500,000.00
Customary Court of Appeal		1,507,630.00			1,507,630.00+				
Enugu State Water Corporation			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	200,000.00	250,000.00	750,000.00
Ministry of Enugu Capital Territory	125,000.00	196,164,000.00	400,000.00	400,000.00	195,764,000.00+	48,941.00%+	300,000.00	350,000.00	1,050,000.00
Ministry of Environment and Mineral Resources	175,200.00	222,400.00	680,000.00	680,000.00	457,600.00-	67.29%-	705,000.00	770,000.00	2,314,000.00
Enugu State Waste Management Authority (ESUWAMA)	85,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	550,000.00	1,650,000.00
Forestry Commission	80,000.00	183,000.00	500,000.00	500,000.00	317,000.00-	63.40%-	500,000.00	550,000.00	1,650,000.00
Enugu State College of Education (Technical)			100,000.00	100,000.00	100,000.00-	100.00%-	110,000.00	35,000.00	100,000.00
Institute of Management & Technology - IMT	1,325,100.00	1,483,000.00			1,483,000.00+				
Enugu State University of Science and Tech. ESUT	711,100.00		400,000.00	400,000.00	400,000.00-	100.00%-	500,000.00	525,000.00	1,575,000.00
Total	**29,345,618.32**	**231,038,640.00**	**71,380,000.00**	**71,380,000.00**	**159,658,640.00+**	**223.67%+**	**1,241,285,000.00**	**1,877,095,000.00**	**5,362,862,000.00**
Note 41 : Sales									
Ministry of Information			150,000.00	150,000.00	150,000.00-	100.00%-	150,000.00	166,000.00	500,000.00
Gov't Printing and Stationery Dept.	3,500.00	500.00	7,000,000.00	7,000,000.00	6,999,500.00-	99.99%-	100,000.00	150,000.00	450,000.00
Gov't Printing and Publishing Corp. (Daily Star)		330,380.00	50,100,000.00	50,100,000.00	49,769,620.00-	99.34%-	5,000,000.00	6,600,000.00	19,720,000.00
Office of the Head of Service	200.00								
Ministry of Agriculture	2,360,101.01	2,504,242.00	1,610,000.00	1,610,000.00	894,242.00+	55.54%+	1,610,000.00	2,012,000.00	6,137,000.00
Enugu State Polytechnic Iwollo	4,994,950.00	5,413,400.00	8,678,000.00	8,678,000.00	3,264,600.00-	37.62%-	8,810,000.00	9,250,000.00	28,233,300.00
Forestry Commission	80,000.00	255,000.00	1,000,000.00	1,000,000.00	745,000.00-	74.50%-	500,000.00	550,000.00	1,650,000.00
Ministry of Finance	1,215,402.00	7,654,896.00	10,000,000.00	10,000,000.00	2,345,104.00-	23.45%-	25,000,000.00	20,000,000.00	60,000,000.00
Board of Internal Revenue	1,613,750.00	2,471,250.00	241,000,000.00	241,000,000.00	238,528,750.00-	98.97%-	300,000,000.00	360,000,000.00	1,092,000,000.00
Enugu State Gaming Commission	21,046,050.00	19,247,000.00	4,100,000.00	4,100,000.00	15,147,000.00+	369.44%+	2,360,000.00	2,460,000.00	7,882,000.00
Ministry of Commerce and Industry	1,055,870.00								
Enugu State Transport Company							35,000,000.00	38,000,000.00	113,000,000.00
Coal City Transport Services	5,332,150.00	4,060,000.00	11,000,000.00	11,000,000.00	6,940,000.00-	63.09%-	7,000,000.00	12,000,000.00	32,000,000.00
State Economic Planning Commission		300.00			300.00+				
Enugu State Water Corporation	59,474,559.00	77,861,354.46	134,500,000.00	134,500,000.00	56,638,645.54-	42.11%-	122,000,000.00	145,000,000.00	447,000,000.00
Ministry of Housing	21,170.00		1,203,500,000.00	1,203,500,000.00	1,203,500,000.00-	100.00%-	34,000,000.00	49,500,000.00	148,500,000.00
Enugu State Housing Corporation	170,786,832.00	77,794,605.00	1,387,800,000.00	1,387,800,000.00	1,310,005,395.00-	94.39%-	1,195,970,000.00		
Ministry of Lands & Urban Development	36,012,080.00	89,458,646.55			89,458,646.55+				
Enugu State Multi Door Court House	2,725,500.00	910,800.00	6,000,000.00	6,000,000.00	5,089,200.00-	84.82%-	1,000,000.00	1,500,000.00	4,100,000.00
Enugu State Waste Management Authority (ESWAMA)			100,000.00	100,000.00	100,000.00-	100.00%-	60,000.00	80,000.00	1,040,000.00
Ministry of Justice	985,025.00	1,610,500.00	1,600,000.00	1,600,000.00	10,500.00+	0.66%+	1,600,000.00	1,800,000.00	5,300,000.00
Rangers Management Corporation Enugu			210,000,000.00	210,000,000.00	210,000,000.00-	100.00%-	125,000,000.00	140,000,000.00	420,000,000.00
Examination Development Centre	8,331,175.00	4,728,400.00			4,728,400.00+				
Enugu State College of Education (Technical) Enugu	2,698,492.66	1,810,820.00	2,320,000.00	2,320,000.00	509,180.00-	21.95%-	2,635,000.00	2,536,000.00	9,374,000.00
Enugu State University of Science & Technology (ESUT)	19,659,445.04	4,925,053.41	8,150,000.00	8,150,000.00	3,224,946.59-	39.57%-	6,054,000.00	6,358,600.00	19,055,800.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Institute of Management & Technology (Enugu)	124,525,544.62	66,997,023.94	200,975,000.00	200,975,000.00	133,977,976.06-	66.66%-	130,408,000.00	134,318,000.00	405,760,000.00
Post Primary School Management Board	60,000.00								
ESUT Teaching Hospital Parklane Enugu	31,500.00	153,500.00			153,500.00+				
Ministry of Local Government Matters	500,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00	2,000,000.00	6,000,000.00
Ministry of Chieftaincy Matters	200,000.00		12,500,000.00	12,500,000.00	12,500,000.00-	100.00%-	10,000,000.00	12,000,000.00	37,000,000.00
Total	**466,083,296.33**	**373,687,671.36**	**3,514,083,000.00**	**3,514,083,000.00**	**3,140,395,328.64-**	**89.37%-**	**2,052,507,000.00**	**957,080,600.00**	**2,897,802,100.00**
Note 42 : Earnings									
Office of the Secretary to the State Government	40,000,001.00								
Ministry of Information	117,000.00	72,000.00	250,000.00	250,000.00	178,000.00-	71.20%-	370,000.00	475,000.00	1,435,000.00
Enugu Broadcasting Service	25,798,433.86	30,708,331.26			30,708,331.26+				
Government Printing and Stationary Dept.	5,500.00	21,500.00	25,000,000.00	25,000,000.00	24,978,500.00-	99.91%-	400,000.00	420,000.00	1,280,000.00
Gov't Printing and Publishing Corp. (Daily Star)	3,000.00	210,575.00	4,000,000.00	4,000,000.00	3,789,425.00-	94.74%-	200,000.00	300,000.00	900,000.00
Ministry of Human Development & Poverty Reduction	60,000.00	246,000.00	100,000.00	100,000.00	146,000.00+	146.00%+	150,000.00	180,000.00	530,000.00
Ministry of Agriculture	1,475,000.00	30,000.00	500,000.00	500,000.00	470,000.00-	94.00%-	500,000.00	600,000.00	1,900,000.00
Enugu State Polytechnic Iwollo	1,614,500.00	49,000.00	2,400,000.00	2,400,000.00	2,351,000.00-	97.96%-	1,950,000.00	2,047,500.00	6,248,500.00
Gaming Commission			400,000.00	400,000.00	400,000.00-	100.00%-	40,000.00	50,000.00	150,000.00
Entraco	6,476,290.00	6,923,580.00			6,923,580.00+		1,000,000.00	1,200,000.00	3,600,000.00
Coal City Transport	1,200,000.00	3,710,000.00	2,500,000.00	2,500,000.00	1,210,000.00+	48.40%+	2,500,000.00	3,500,000.00	10,000,000.00
Ministry of Culture and Tourism	1,490,000.00	2,700,000.00	1,500,000.00	1,500,000.00	1,200,000.00+	80.00%+	1,500,000.00	2,000,000.00	6,000,000.00
Ministry of Housing			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Ministry of Lands and Urban Development	37,549,090.14	12,528,100.00	20,000,000.00	20,000,000.00	7,471,900.00-	37.36%-	21,000,000.00	21,100,000.00	63,300,000.00
Enugu State Housing Development Corporation			1,440,000.00	1,440,000.00	1,440,000.00-	100.00%-	1,656,000.00		
Ministry of Justice	3,885,903.19	5,183,899.00	4,000,000.00	4,000,000.00	1,183,899.00+	29.60%+	5,000,000.00	6,000,000.00	19,000,000.00
Rangers Management Corporation Enugu			230,000,000.00	230,000,000.00	230,000,000.00-	100.00%-	245,000,000.00	270,000,000.00	800,000,000.00
Ministry of Gender and Social Development	1,909,644.10	1,418,070.00	1,300,000.00	1,300,000.00	118,070.00+	9.08%+	1,350,000.00	2,500,000.00	6,650,000.00
Agency For Mass Literacy		10,000.00			10,000.00+				
Enugu State College of Education (Tech.) Enugu	1,766,900.00	1,392,960.00	800,000.00	800,000.00	592,960.00+	74.12%+	1,390,000.00	1,495,000.00	4,485,000.00
Enugu State University of Science & Tech. (ESUT)	111,328,712.91	79,125,934.16	178,030,000.00	178,030,000.00	98,904,065.84-	55.55%-	65,795,000.00	69,084,750.00	207,254,250.00
Enugu State Hospital Management Board	516,110.00	952,000.00			952,000.00+				
Enugu State Tourism Board	1,136,000.00	2,331,000.00	5,500,000.00	5,500,000.00	3,169,000.00-	57.62%-	6,400,000.00	7,500,000.00	25,500,000.00
Institute of Management & Technology (Enugu)	856,000.00		23,540,000.00	23,540,000.00	23,540,000.00-	100.00%-	56,524,000.00	58,218,000.00	175,871,000.00
ESUT Teaching Hospital Parklane Enugu	14,988,320.00	28,857,540.00	45,000,000.00	45,000,000.00	16,142,460.00-	35.87%-	73,599,000.00	95,679,000.00	293,662,000.00
Enugu State Health Board	58,050.00								
Total	**252,234,455.20**	**176,470,489.42**	**616,260,000.00**	**616,260,000.00**	**439,789,510.58-**	**71.36%-**	**498,824,000.00**	**542,349,250.00**	**1,627,765,750.00**
Note 43 : Rent on Gov't Building									
Government House	200,000.00	120,000.00	480,000.00	480,000.00	360,000.00-	75.00%-	480,000.00	480,000.00	1,440,000.00
Office of the S.S.G.	54,841,346.21	126,283,325.12	90,220,000.00	90,220,000.00	36,063,325.12+	39.97%+	55,220,000.00	55,220,000.00	165,660,000.00
House of Assembly	10,000.00								
Gov't Printing and Publishing Corp. (Daily Star)		74,000.00	100,000.00	100,000.00	26,000.00-	26.00%-	100,000.00	150,000.00	440,000.00
Office of the Head of Service		42,000.00			42,000.00+				
Ministry of Commerce	12,000.00		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	10,000,000.00	12,000,000.00	37,000,000.00
Ministry of Works	600.00								
Ministry of Youths Sports	3,096,722.00	3,032,800.00	10,000,000.00	10,000,000.00	6,967,200.00-	69.67%-	10,000,000.00	10,000,000.00	30,000,000.00
Ministry of Gender & Social Dev.	1,623,500.00	2,515,000.00	2,500,000.00	2,500,000.00	15,000.00+	0.60%+	2,550,000.00	3,000,000.00	9,050,000.00
Library Board			120,000.00	120,000.00	120,000.00-	100.00%-	180,000.00	180,000.00	540,000.00
Enugu State Univ. of Science & Tech (ESUT)			16,300,000.00	16,300,000.00	16,300,000.00-	100.00%-	6,711,000.00	7,047,063.00	21,140,700.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Institute of Management & Technology	306,000.00		851,000.00	851,000.00	851,000.00-	100.00%-	16,515,000.00	17,010,000.00	51,386,000.00
Enugu State College of Education - Technical							70,000.00	75,000.00	225,000.00
ESUT Teaching Hospital Parklane Enugu		15,440.00			15,440.00+				
ESUT College of Medicine - Teaching Hospital			335,000.00	335,000.00	335,000.00-	100.00%-	180,000.00	220,000.00	650,000.00
Ministry of Science and Technology			600,000.00	600,000.00	600,000.00-	100.00%-			
Ministry of Environment	46,000.00	110,000.00	100,000.00	100,000.00	10,000.00+	10.00%+	110,000.00	120,000.00	380,000.00
Total	**60,136,168.21**	**132,192,565.12**	**141,606,000.00**	**141,606,000.00**	**9,413,434.88-**	**6.65%-**	**102,116,000.00**	**105,502,063.00**	**317,911,700.00**
Note 44 : Rent on Gov't Lands									
Ministry of Agriculture	181,400.00	3,600,000.00	7,000,000.00	7,000,000.00	3,400,000.00-	48.57%-	7,000,000.00	8,000,000.00	24,000,000.00
Ministry of Lands and Urban Dev.	419,362,691.35	540,573,557.59	930,200,000.00	930,200,000.00	389,626,442.41-	41.89%-	1,041,300,000.00	1,042,600,000.00	3,127,800,000.00
Enugu State Housing Development Corporation	203,367,899.70	235,687,159.67	378,353,000.00	378,353,000.00	142,665,840.33-	37.71%-	435,105,000.00	500,371,000.00	1,535,922,000.00
Total	**622,911,991.05**	**779,860,717.26**	**1,315,553,000.00**	**1,315,553,000.00**	**535,692,282.74-**	**40.72%-**	**1,483,405,000.00**	**1,550,971,000.00**	**4,687,722,000.00**
Note 45 : Repayment									
Enugu State Polytechnic Iwollo	682,500.00	1,181,030.00			1,181,030.00+				
Enugu State College of Education (Technical)			100,000.00	100,000.00	100,000.00-	100.00%-	50,000.00	70,000.00	200,000.00
Office of the Accountant General	266,662,441.70	107,166,315.48			107,166,315.48+				
Board of Internal Revenue	1,731,966,302.43	2,872,536,409.60	3,982,187,000.00	3,982,187,000.00	1,109,650,590.40-	27.87%-	3,000,000,000.00	3,600,000,000.00	10,920,000,000.00
Total	**1,998,628,744.13**	**2,979,702,725.08**	**3,982,287,000.00**	**3,982,287,000.00**	**1,002,584,274.92-**	**25.18%-**	**3,000,050,000.00**	**3,600,070,000.00**	**10,920,200,000.00**
Note 46 : Investment Income									
Ministry of Finance	94,958,031.31		135,000,000.00	135,000,000.00	135,000,000.00-	100.00%-	150,000,000.00	155,000,000.00	465,000,000.00
Enugu State University of Science & Tech (ESUT)			60,000.00	60,000.00	60,000.00-	100.00%-	10,000.00	10,500.00	31,500.00
Total	**94,958,031.31**		**135,060,000.00**	**135,060,000.00**	**135,060,000.00-**	**100.00%-**	**150,010,000.00**	**155,010,500.00**	**465,031,500.00**
Note 47 : Interest									
Office of the Accountant General	2,897.25		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Enugu State College of Education (Tech) Enugu	50,000.00								
Enugu State Univ. of Science & Tech. (ESUT)	1,000.00	1,922,161.95	500,000.00	500,000.00	1,422,161.95+	284.43%+	20,000.00	21,000.00	63,000.00
Institute of Management & Technology (IMT)			950,000.00	950,000.00	950,000.00-	100.00%-	950,000.00	998,000.00	2,995,000.00
Total	**53,897.25**	**1,922,161.95**	**51,450,000.00**	**51,450,000.00**	**49,527,838.05-**	**96.26%-**	**1,070,000.00**	**1,019,000.00**	**3,058,000.00**
Note 48 : Re-Imbursement									
Note 49 : Miscellaneous									
Government House	0.01	500.00			500.00+				
Ministry of Finance	41,990,296.32	300,066,700.00			300,066,700.00+				
Enugu State Polytechnic Iwollo	2,989,800.00	6,477,137.81			6,477,137.81+				
Ministry of Gender and Social Development	1,250,000.00	1,515,600.00			1,515,600.00+				
ESUT Teaching Hospital Parklane Enugu			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	70,788,000.00	92,025,000.00	282,446,000.00
Ministry of Chieftaincy Matters	3,000,000.00								
Institute of Management & Technology (IMT)			705,000.00	705,000.00	705,000.00-	100.00%-	707,000.00	741,000.00	2,224,000.00
Total	**49,912,596.33**	**309,240,967.81**	**50,705,000.00**	**50,705,000.00**	**258,535,967.81+**	**509.88%+**	**71,495,000.00**	**92,766,000.00**	**284,670,000.00**
Note 50 - Employees Compensation									
Office of the Executive Governor	365,338,778.66	194,378,243.06	236,888,400.00	236,888,400.00	42,510,156.94+	17.95%+	383,605,700.00	418,890,400.00	422,745,300.00
Deputy Governor's Office	18,336,776.48	20,123,528.29	21,697,068.00	21,757,068.00	1,633,539.71+	7.51%+	22,091,320.00	23,180,905.00	23,887,887.00
Office of the Secretary to the State Govt.	194,880,253.43	438,381,744.77	497,830,570.00	442,960,213.00	4,578,468.23+	1.03%+	204,624,250.00	227,637,010.00	229,406,730.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Enugu State Liaison Office - Lagos	33,360,156.44	36,589,907.68	24,621,925.00	37,811,925.00	1,222,017.32+	3.23%+	35,028,150.00	36,837,654.00	36,837,654.00
Enugu State Liaison Office - Abuja	24,401,470.16	25,924,386.09	25,182,900.00	27,277,900.00	1,353,513.91+	4.96%+	25,621,550.00	25,847,761.00	26,247,761.00
Ministry of Special Duties & Intergov Affairs	15,560,757.95	17,050,331.11	17,928,620.00	17,928,620.00	878,288.89+	4.90%+	16,338,790.00	17,860,280.00	19,446,310.00
Enugu State House of Assembly	253,159,333.77	256,559,201.67	286,117,432.00	258,017,432.00	1,458,230.33+	0.57%+	262,818,850.00	322,555,500.00	377,755,500.00
Ministry of Information	100,921,713.28	101,527,558.54	99,614,071.00	104,689,071.00	3,161,512.46+	3.02%+	105,967,770.00	107,869,446.00	109,447,919.00
Enugu State Broadcasting Service/TV	69,506,993.69	60,744,770.95	59,908,270.00	62,208,270.00	1,463,499.05+	2.35%+	72,982,340.00	74,985,320.00	75,985,320.00
Govt. Printing & Stationery Dept.(Govt. Press)	28,760,167.45	27,434,997.52	24,271,642.00	29,981,642.00	2,546,644.48+	8.49%+	30,198,150.00	31,761,076.00	32,949,545.00
Enugu St. Printing & Publishing Co. (Daily Star	27,780,835.35	22,153,159.66	12,034,600.00	28,834,600.00	6,681,440.34+	23.17%+	29,169,880.00	31,169,880.00	32,169,880.00
Office of the Head of Service	1,362,809,874.71	1,503,748,663.89	1,734,728,640.00	1,593,058,640.00	89,309,976.11+	5.61%+	1,403,358,730.00	1,613,529,111.00	1,613,529,110.00
Office of the State Auditor General	43,032,892.26	43,891,256.52	54,354,520.00	46,054,520.00	2,163,263.48+	4.70%+	45,184,510.00	51,394,668.00	57,494,668.00
Office of the Local Govt Auditor General	24,362,721.11	24,870,591.72	35,509,061.00	32,569,061.00	7,698,469.28+	23.64%+	25,580,870.00	35,509,061.00	35,509,061.00
Civil Service Commission (CSC)	62,356,465.97	56,605,882.54	74,868,000.00	74,868,000.00	18,262,117.46+	24.39%+	65,474,300.00	74,868,000.00	74,868,000.00
Local Government Service Commission	20,146,938.18	21,333,800.34	24,854,425.00	24,854,425.00	3,520,624.66+	14.16%+	24,731,670.00	26,654,425.00	26,954,425.00
Enugu State Independent Electoral Commission	76,067,148.63	80,260,388.69	96,420,325.00	85,120,325.00	4,859,936.31+	5.71%+	79,870,510.00	96,420,325.00	96,420,325.00
Ministry of Inter Ministerial Affairs	12,827,433.11	15,172,381.35	20,451,000.00	20,451,000.00	5,278,618.65+	25.81%+	13,468,790.00	21,912,641.00	24,218,891.00
Ministry of Human Dev. & Poverty Reduction	25,827,311.09	26,788,515.54	25,786,552.00	26,986,552.00	198,036.46+	0.73%+	27,118,670.00	29,417,798.00	30,417,798.00
Ministry of Agriculture & Natural Resources	424,364,295.67	499,530,483.51	417,999,290.00	508,011,685.00	8,481,201.49+	1.67%+	541,266,590.00	455,999,290.00	566,997,870.00
Enugu State Polytechnic Iwollo	396,530,141.59	396,427,355.18	323,244,921.00	396,664,921.00	237,565.82+	0.06%+	216,356,650.00	216,356,650.00	216,356,650.00
Forestry Commission	30,034,859.41	27,090,300.33	33,712,446.00	32,862,446.00	5,772,145.67+	17.56%+	31,536,580.00	35,898,626.00	35,898,626.00
Ministry of Finance and Economic Development	268,032,205.84	269,907,908.11	239,309,773.00	281,374,275.00	11,466,366.89+	4.08%+	281,433,830.00	303,309,773.00	363,929,319.00
Office of the Accountant General	101,370,000.00	14,380,912.00	600,000,000.00	15,850,000.00	1,469,088.00+	9.27%+	515,000,000.00	615,000,000.00	665,000,000.00
Board of Internal Revenue	209,819,491.72	211,569,183.98	280,829,246.00	280,829,246.00	69,260,062.02+	24.66%+	220,310,440.00	280,829,246.00	842,487,738.00
Enugu Gaming Commission	20,235,117.77	19,601,492.02	22,663,595.00	20,863,595.00	1,262,102.98+	6.05%+	21,246,860.00	23,989,199.00	23,989,199.00
Ministry of Commerce and Industry	157,370,998.95	148,309,592.15	205,379,340.00	205,379,340.00	57,069,747.85+	27.79%+	165,239,530.00	178,297,605.00	182,297,605.00
Small & Medium Scale Enterprises	1,924,000.00	130,000.00		140,000.00	10,000.00+	7.14%+			
Ministry of Labour & Productivity	14,134,666.65	16,218,488.07	14,761,819.00	18,011,819.00	1,793,330.93+	9.96%+	14,841,390.00	15,999,819.00	15,999,819.00
Ministry Science & Technology	30,330,010.22	35,713,401.01	34,678,350.00	37,378,350.00	1,664,948.99+	4.45%+	31,846,510.00	36,004,939.00	36,604,939.00
Ministry of Transport	154,094,164.68	178,098,416.96	157,533,324.00	181,358,324.00	3,259,907.04+	1.80%+	160,932,370.00	164,941,383.00	175,126,090.00
ENTRACO			11,226,410.00	11,226,410.00	11,226,410.00+	100.00%+	11,226,410.00	12,703,059.00	12,703,059.00
Coal City Transport	54,243,464.64	17,826,405.09	47,722,715.00	47,722,715.00	29,896,309.91+	62.65%+	57,135,640.00	57,140,640.00	57,145,640.00
Ministry of Works & Infrastructure	176,906,821.05	182,848,269.90	221,056,978.00	221,056,978.00	38,208,708.10+	17.28%+	185,752,170.00	193,141,539.00	193,141,539.00
Ministry of Culture & Tourism	66,001,109.29	70,230,725.43	79,644,182.00	79,644,182.00	9,413,456.57+	11.82%+	69,301,170.00	74,632,182.00	74,632,182.00
Council For Arts & Culture	12,179,716.00	12,907,716.00	15,230,490.00	15,230,490.00	2,322,774.00+	15.25%+	12,788,700.00	12,821,864.00	12,821,864.00
Tourism Board	13,860,745.65	11,987,346.45	5,301,484.00	14,491,484.00	2,504,137.55+	17.28%+	15,124,280.00	17,781,484.00	17,781,484.00
State Economic Planning Commission	34,097,214.94	33,930,932.91	41,451,173.00	41,451,173.00	7,520,240.09+	18.14%+	35,802,080.00	40,048,310.00	40,048,310.00
Bureau of Statistics	41,171,281.48	43,880,502.51	35,366,500.00	44,321,500.00	440,997.49+	0.99%+	43,229,850.00	49,082,790.00	49,082,790.00
Ministry of Water Resources	47,393,806.44	48,156,039.35	54,434,280.00	50,113,280.00	1,957,240.65+	3.91%+	49,763,500.00	64,374,882.00	64,374,882.00
Enugu State Water Corporation	208,245,061.48	247,034,010.14	169,513,370.00	274,163,719.00	27,129,708.86+	9.90%+	212,711,570.00	292,513,370.00	294,513,370.00
Enugu State Rural Water Supply & Sanitation Agency	9,406,000.00	10,690,000.00	6,331,982.00	13,161,982.00	2,471,982.00+	18.78%+	9,876,300.00	10,335,680.00	10,515,480.00
Ministry of Housing	27,703,204.41	28,821,940.01	24,794,807.00	29,274,807.00	452,866.99+	1.55%+	29,088,370.00	30,980,416.00	30,980,416.00
Ministry of Rural Development	140,431,519.80	138,829,208.00	129,999,654.00	144,099,654.00	5,270,446.00+	3.66%+	147,453,090.00	45,786,760.00	45,786,760.00
Community Development Agency	662,500.00	388,000.00		390,000.00	2,000.00+	0.51%+			
Rural Electrification Board (REB)	91,340,713.80	48,101,389.04	34,212,172.00	48,412,172.00	310,782.96+	0.64%+	47,953,870.00	47,953,870.00	47,953,870.00
Ministry of Lands and Urban Development	333,480,114.99	340,428,871.20	244,639,834.00	341,823,804.00	1,394,932.80+	0.41%+	240,154,110.00	350,154,110.00	350,154,110.00
Ministry of Budget and Planning	26,509,965.73	27,660,436.97	24,028,514.00	31,428,514.00	3,768,077.03+	11.99%+	27,835,460.00	32,930,984.00	32,930,984.00
The State Judiciary	748,025,347.97	730,068,004.64	798,731,452.00	734,481,452.00	4,413,447.36+	0.60%+	785,426,620.00	785,426,620.00	785,426,620.00
Judicial Service Commission	5,210,537.84	4,976,562.66	41,284,860.00	16,984,860.00	12,008,297.34+	70.70%+	6,700,480.00	7,674,276.00	7,878,420.00
Ministry of Justice	482,418,473.88	499,381,237.95	577,581,200.00	532,481,200.00	33,099,962.05+	6.22%+	506,539,410.00	516,982,170.00	520,982,170.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Legal Aid Council	200,000.00	490,000.00		500,000.00	10,000.00+	2.00%+			
Enugu State Customary Court of Appeal	512,370,492.99	515,284,826.73	1,522,577,774.00	709,997,274.00	194,712,447.27+	27.42%+	537,989,010.00	557,885,514.00	636,885,514.00
Ministry of Enugu Capital Territory	67,757,051.72	72,410,715.05	57,990,108.00	74,590,108.00	2,179,392.95+	2.92%+	71,921,600.00	71,921,600.00	71,921,600.00
Ministry of Youth and Sport	90,645,809.73	86,148,581.69	107,605,001.00	107,605,001.00	21,456,419.31+	19.94%+	95,178,120.00	105,148,087.00	109,195,500.00
Rangers Management Corporation	234,614,003.00	255,596,828.29	90,883,740.00	301,888,472.00	46,291,643.71+	15.33%+	245,513,310.00	245,513,310.00	245,513,310.00
National Youth Service Corp (NYSC)	289,184,000.00	272,610,215.00		273,000,000.00	389,785.00+	0.14%+			
Ministry of Gender Affairs and Social Dev.	73,264,563.49	77,510,300.91	60,085,500.00	78,385,500.00	875,199.09+	1.12%+	76,927,770.00	77,727,810.00	78,727,810.00
Ministry of Education	141,783,018.90	151,980,162.31	176,591,706.00	170,491,706.00	18,511,543.69+	10.86%+	148,872,170.00	166,963,649.00	167,208,667.00
Enugu State Universal Basic Edu. Board	108,050,073.40	140,581,216.34	141,572,963.00	156,944,954.00	16,363,737.66+	10.43%+	113,452,580.00	122,452,220.00	126,116,630.00
Enugu State Library Board	38,505,943.88	41,057,022.46	41,144,113.00	44,034,113.00	2,977,090.54+	6.76%+	39,410,540.00	5,000,000.00	5,000,000.00
Examinations Development Centre	26,380,010.76	27,006,723.51	25,117,630.00	27,277,630.00	270,906.49+	0.99%+	27,699,010.00	27,276,891.00	28,303,611.00
Special Education Centre Oji-River	3,152,000.00	2,959,000.00		3,000,000.00	41,000.00+	1.37%+			
Special Education Centre Obese		566,000.00		570,000.00	4,000.00+	0.70%+			
Enugu State College of Education (Technical	492,656,640.83	453,896,988.48	274,950,000.00	453,903,988.00	6,999.52+	0.00%+	517,289,470.00	517,289,470.00	517,289,470.00
Enugu State University of Science & Tech.	3,828,656,037.26	4,358,274,420.32	1,429,932,302.00	4,358,437,620.00	163,199.68+	0.00%+	3,020,088,830.00	4,020,088,830.00	4,020,088,830.00
Post Prim. Schools Management Board (PPSMB)	10,310,944,197.08	10,093,125,010.14	10,969,422,188.00	10,140,596,818.00	47,471,807.86+	0.47%+	10,326,491,390.00	10,669,422,188.00	10,769,422,188.00
Enugu State Science Tech. & Vocational School	1,188,216,617.93	1,180,656,113.60	1,338,391,495.00	1,265,841,495.00	85,185,381.40+	6.73%+	1,244,315,360.00	1,348,465,076.00	1,349,465,076.00
Institute of Management & Technology (IMT)	2,116,176,618.55	1,992,617,712.41	1,300,000,000.00	1,992,642,915.00	25,202.59+	0.00%+	1,421,985,430.00	1,421,985,430.00	1,421,985,430.00
Ministry of Health	762,909,373.93	900,575,904.77	605,651,053.00	932,700,747.00	32,124,842.23+	3.44%+	771,317,220.00	781,737,053.00	823,737,053.00
ESUT College Of Medicine (Teaching Hospital	11,991,000.00	23,346,268.71		23,385,000.00	38,731.29+	0.17%+			
Park Lane Specialist Hospital	4,681,268,947.44	4,903,344,201.78	4,176,809,020.00	4,918,709,811.00	15,365,609.22+	0.31%+	4,615,332,380.00	3,876,809,020.00	4,076,809,020.00
State Health Board (SHB)	1,998,250,722.47	2,186,913,239.19	1,366,323,636.00	2,190,523,074.00	3,609,834.81+	0.16%+	2,043,674,970.00	1,493,167,866.00	1,563,167,866.00
Ministry of Environment	149,527,915.83	176,267,955.62	205,159,300.00	202,549,300.00	26,281,344.38+	12.98%+	157,004,290.00	160,004,290.00	163,004,290.00
Enugu State Mgt Waste Authority (ESWAMA)	75,707,870.00	77,195,770.00	52,387,280.00	93,837,280.00	16,641,510.00+	17.73%+	79,493,260.00	79,493,260.00	79,493,260.00
Ministry of Local Government Matters	27,770,051.25	29,717,298.41	26,587,371.00	31,987,371.00	2,270,072.59+	7.10%+	30,336,960.00	34,852,620.00	36,052,820.00
Ministry of Chieftaincy Matters	21,445,856.89	21,661,196.58	25,682,450.00	25,682,450.00	4,021,253.42+	15.66%+	22,518,120.00	7,336,002.00	7,557,562.00
Total	**34,338,394,390.94**	**35,330,458,113.80**	**32,260,596,812.00**	**36,422,084,668.00**	**1,091,626,554.20+**	**3.00%+**	**35,213,629,720.00**	**36,463,842,057.00**	**38,191,226,813.00**
Note 51 - Social Benefits									
Gratuity	29,382,682.46	122,933,443.79	846,000,000.00	133,356,333.00	10,422,889.21+	7.82%+	654,000,000.00	842,000,000.00	842,500,000.00
Pension	6,820,471,305.46	8,002,833,371.32	7,527,000,000.00	8,014,383,502.00	11,550,130.68+	0.14%+	6,967,000,000.00	7,345,000,000.00	7,067,000,000.00
Death Benefits	2,577,093.59	8,584,957.52	39,800,000.00	15,380,000.00	6,795,042.48+	44.18%+	102,700,000.00	111,800,000.00	111,800,000.00
Total	**6,852,431,081.51**	**8,134,351,772.63**	**8,412,800,000.00**	**8,163,119,835.00**	**28,768,062.37+**	**0.35%+**	**7,723,700,000.00**	**8,298,800,000.00**	**8,021,300,000.00**
Note 52 - Overhead Cost									
Office of the Executive Governor	13,647,657,825.59	15,832,525,033.57	13,198,000,000.00	16,101,763,879.00	269,238,845.43+	1.67%+	13,990,290,000.00	12,377,100,000.00	12,082,300,000.00
Deputy Governor's Office	402,821,337.11	364,417,630.50	312,850,000.00	370,630,000.00	6,212,369.50+	1.68%+	446,390,300.00	333,150,000.00	339,150,000.00
Department of Due Process & Budget Monitoring			25,500,000.00	25,500,000.00	25,500,000.00+	100.00%+	27,000,000.00	27,200,000.00	28,200,000.00
Economic Affairs and Parastatals			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00	4,500,000.00	4,500,000.00
Economic Affairs Unit							4,850,000.00	4,850,000.00	4,850,000.00
Project Development & Implementation Dept.	15,387,868.25	14,167,367.00	18,550,000.00	18,550,000.00	4,382,633.00+	23.63%+	19,370,000.00	19,370,000.00	19,370,000.00
Enugu State Emergency Management Agency	6,043,114.45	38,058,060.55	90,000,000.00	65,000,000.00	26,941,939.45+	41.45%+	92,000,000.00	94,400,000.00	94,400,000.00
Office of the Secretary to the State Govt.	749,543,318.90	638,604,864.92	338,200,000.00	644,324,157.00	5,719,292.08+	0.89%+	597,909,000.00	662,909,000.00	670,909,000.00
Boundary Adjustment Commission			9,900,000.00	9,900,000.00	9,900,000.00+	100.00%+	6,000,000.00	10,550,000.00	10,550,000.00
Enugu State Economic Development Unit			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,500,000.00	4,850,000.00	4,850,000.00
Enugu State Liaison Office - Lagos	32,286,771.13	36,063,907.00	20,200,000.00	40,665,000.00	4,601,093.00+	11.31%+	39,620,000.00	102,700,000.00	102,700,000.00
Enugu State Liaison Office - Abuja	64,453,189.30	112,292,403.16	55,300,000.00	117,700,000.00	5,407,596.84+	4.59%+	75,900,000.00	5,200,000.00	5,200,000.00
Enugu State Action Committee On Aids (ENSACA)	23,406,600.38	29,730,809.56	6,450,000.00	32,390,000.00	2,659,190.44+	8.21%+	25,980,000.00	25,980,000.00	25,980,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Muslim Pilgrim Board			27,600,000.00	11,900,000.00	11,900,000.00+	100.00%+	67,600,000.00	70,100,000.00	70,100,000.00
Christian Pilgrim Board		1,044,715,615.00	59,650,000.00	1,053,097,615.00	8,382,000.00+	0.80%+	509,050,000.00	609,000,000.00	609,000,000.00
Volunteer Service Agency (VSA)	2,400,000.00	2,400,000.00	3,000,000.00	4,900,000.00	2,500,000.00+	51.02%+	2,450,000.00	4,250,000.00	4,250,000.00
Performance Improvement Bureau(PIB)			21,000,000.00	11,700,000.00	11,700,000.00+	100.00%+	26,400,000.00	26,300,000.00	26,600,000.00
Ministry of Special Duties & Intergov Affairs	2,741,419.00	3,250,810.00	5,220,000.00	5,219,000.00	1,968,190.00+	37.71%+	4,480,000.00	4,480,000.00	4,480,000.00
State Committee on Privatization & Commerc.			26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	18,500,000.00	19,650,000.00	19,650,000.00
Enugu State Social Investment Agency			5,100,000.00	5,100,000.00	5,100,000.00+	100.00%+	5,000,000.00	2,750,000.00	2,750,000.00
Enugu State House of Assembly	1,804,609,850.70	1,297,241,957.50	1,560,200,000.00	1,485,237,893.00	187,995,935.50+	12.66%+	1,941,050,000.00	2,301,300,000.00	2,316,800,000.00
Ministry of Information	37,474,508.58	9,756,978.00	32,150,000.00	29,845,000.00	20,088,022.00+	67.31%+	38,770,000.00	38,770,000.00	38,770,000.00
Enugu State Broadcasting Service/TV	157,490,369.39	216,573,554.34	111,800,000.00	237,600,000.00	21,026,445.66+	8.85%+	180,200,000.00	186,600,000.00	186,600,000.00
Govt. Printing & Stationery Dept.(Govt. Press)	2,201,804.00	2,676,197.00	4,500,000.00	4,500,000.00	1,823,803.00+	40.53%+	4,150,000.00	5,600,000.00	5,900,000.00
Enugu St. Printing & Publishing Co. (Daily Star	31,463,841.72	32,269,397.14	18,080,000.00	33,842,110.00	1,572,712.86+	4.65%+	32,700,000.00	34,880,000.00	34,880,000.00
Office of the Head of Service	305,502,679.29	244,576,205.82	98,400,000.00	253,070,000.00	8,493,794.18+	3.36%+	273,300,000.00	276,150,000.00	281,350,000.00
Establishment Pension and Training	1,100,276.86	1,613,120.76	1,650,000.00	3,150,000.00	1,536,879.24+	48.79%+	2,650,000.00	2,650,000.00	2,650,000.00
Local Government Pension Board			10,300,000.00	10,300,000.00	10,300,000.00+	100.00%+	10,300,000.00	11,800,000.00	11,800,000.00
Public Service Department			1,880,000.00	1,877,500.00	1,877,500.00+	100.00%+	1,880,000.00	1,880,000.00	1,880,000.00
Staff Development Center	550,187.33	649,940.50		652,500.00	2,559.50+	0.39%+			
Office of the State Auditor General	23,897,296.80	37,102,537.31	71,950,000.00	45,250,000.00	8,147,462.69+	18.01%+	75,525,000.00	72,450,000.00	72,450,000.00
Office of the Local Govt Auditor General	10,109,826.36	13,210,896.16	13,700,000.00	17,570,000.00	4,359,103.84+	24.81%+	11,310,000.00	14,200,000.00	14,200,000.00
Civil Service Commission (CSC)	34,475,628.75	64,933,275.34	36,700,000.00	73,600,000.00	8,666,724.66+	11.78%+	59,365,900.00	60,865,900.00	61,365,900.00
Local Government Service Commission							5,000,000.00	5,000,000.00	5,000,000.00
Enugu State Independent Electoral Commission	324,233,710.55	210,631,493.89	41,900,000.00	226,201,000.00	15,569,506.11+	6.88%+	121,521,750.00	140,450,000.00	141,250,000.00
Ministry of Inter Ministerial Affairs	427,595,335.90	695,280,148.08	38,250,000.00	707,187,707.00	11,907,558.92+	1.68%+	496,810,000.00	536,550,000.00	537,150,000.00
Ministry of Human Dev. & Poverty Reduction	3,497,505.72	16,715,389.50	34,350,000.00	33,150,000.00	16,434,610.50+	49.58%+	40,825,000.00	43,541,670.00	44,141,670.00
Ministry of Agriculture & Natural Resources	9,942,303.75	198,911,436.69	25,400,000.00	205,462,584.00	6,551,147.31+	3.19%+	81,400,000.00	87,200,000.00	92,400,000.00
Enugu State Polytechnic Iwollo	216,698,504.68	45,395,252.06	161,500,000.00	100,170,000.00	54,774,747.94+	54.68%+	240,900,000.00	240,900,000.00	240,900,000.00
Veterinary School Achi	1,200,000.00	1,200,000.00	3,400,000.00	3,400,000.00	2,200,000.00+	64.71%+	2,700,000.00	3,900,000.00	3,900,000.00
Enugu State Agric Dev. Programme (ENADEP)	1,100,073.55	2,790,556.07	8,000,000.00	8,000,000.00	5,209,443.93+	65.12%+	5,800,000.00	5,800,000.00	5,800,000.00
Fertilizer Procurement & Distribution Company							2,400,000.00	2,400,000.00	2,400,000.00
Forestry Commission	2,200,700.00	2,601,382.00	4,200,000.00	5,050,000.00	2,448,618.00+	48.49%+	3,510,000.00	4,110,000.00	4,310,000.00
Ministry of Finance and Economic Development	266,200,295.94	296,591,690.28	274,650,000.00	321,302,000.00	24,710,309.72+	7.69%+	286,155,000.00	295,550,000.00	295,550,000.00
Office of the Accountant General	177,893,181.67	854,659,241.53	390,150,000.00	874,600,000.00	19,940,758.47+	2.28%+	226,510,000.00	246,050,000.00	246,050,000.00
Board of Internal Revenue	2,154,358,205.86	1,658,858,064.69	1,148,000,000.00	1,699,774,450.00	40,916,385.31+	2.41%+	959,610,000.00	1,462,610,000.00	1,462,610,000.00
Enugu Gaming Commission	3,576,127.81	2,900,321.09	3,400,000.00	5,200,000.00	2,299,678.91+	44.22%+	4,900,000.00	4,900,000.00	4,900,000.00
Ministry of Commerce and Industry	26,465,873.25	30,641,570.50	40,400,000.00	46,220,000.00	15,578,429.50+	33.70%+	30,760,000.00	30,760,000.00	30,760,000.00
Small & Medium Scale Enterprises	158,222,139.51	7,106,338.50	24,900,000.00	21,510,000.00	14,403,661.50+	66.96%+	174,020,000.00	174,020,000.00	174,320,000.00
Enugu Marketing Company			3,900,000.00	3,900,000.00	3,900,000.00+	100.00%+	3,000,000.00	3,900,000.00	3,900,000.00
Ministry of Labour & Productivity	14,429,265.85	5,900,301.00	15,800,000.00	13,400,000.00	7,499,699.00+	55.97%+	17,430,000.00	17,430,000.00	17,430,000.00
Ministry Science & Technology	9,338,818.50	28,962,067.55	83,500,000.00	71,675,000.00	42,712,932.45+	59.59%+	48,610,000.00	48,610,000.00	48,610,000.00
Ministry of Transport	36,155,851.49	39,869,064.45	87,230,000.00	75,230,000.00	35,360,935.55+	47.00%+	42,600,000.00	46,830,000.00	51,190,000.00
ENTRACO			6,700,000.00	6,700,000.00	6,700,000.00+	100.00%+	6,700,000.00	6,700,000.00	6,700,000.00
Coal City Transport	100,850,839.87	117,382,854.10	58,250,000.00	144,333,200.00	26,950,345.90+	18.67%+	109,050,600.00	109,050,600.00	109,250,600.00
Ministry of Works & Infrastructure	416,803,052.32	1,716,582,694.65	1,129,600,000.00	1,778,513,618.00	61,930,923.35+	3.48%+	906,300,000.00	887,050,000.00	911,850,000.00
Ministry of Culture & Tourism	5,468,265.10	7,188,461.53	57,150,000.00	65,050,000.00	57,861,538.47+	88.95%+	18,000,000.00	19,000,000.00	19,500,000.00
Council For Arts & Culture	2,006,321.55	1,812,000.00	8,100,000.00	8,100,000.00	6,288,000.00+	77.63%+	2,350,000.00	2,350,000.00	2,350,000.00
Tourism Board	5,304,499.16	6,239,945.80	10,450,000.00	12,500,000.00	6,260,054.20+	50.08%+	7,770,000.00	15,050,000.00	15,050,000.00
State Economic Planning Commission	17,096,378.03	9,671,000.14	46,450,000.00	33,500,000.00	23,828,999.86+	71.13%+	33,200,000.00	33,200,000.00	33,200,000.00
Bureau of Statistics	5,231,102.47	17,200,057.32	10,700,000.00	18,995,000.00	1,794,942.68+	9.45%+	151,570,000.00	85,400,000.00	90,400,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Ministry of Water Resources	118,911,313.43	17,520,946.68	17,500,000.00	28,750,000.00	11,229,053.32+	39.06%+	22,300,000.00	22,300,000.00	22,300,000.00
Enugu State Water Corporation	349,319,409.00	301,079,850.60	109,150,000.00	303,904,916.00	2,825,065.40+	0.93%+	369,810,000.00	369,810,000.00	369,810,000.00
Enugu State Rural Water Supply & Sanitation Agency	4,873,690.34	28,934,609.65	9,300,000.00	35,235,020.00	6,300,410.35+	17.88%+	5,430,000.00	5,430,000.00	5,430,000.00
Small Town Water and Sanitation Agency	63.00		4,200,000.00	2,180,000.00	2,180,000.00+	100.00%+	4,200,000.00	5,950,000.00	5,950,000.00
Ministry of Housing	12,000,392.95	3,612,172.00	17,500,000.00	15,040,000.00	11,427,828.00+	75.98%+	13,760,000.00	13,910,000.00	14,810,000.00
Ministry of Rural Development	6,376,726.50	3,690,833.20	28,200,000.00	11,120,000.00	7,429,166.80+	66.81%+	38,760,000.00	42,500,000.00	42,500,000.00
Community and Social Development Agency	253,950.00	1,500,000.00	2,850,000.00	1,863,200.00	363,200.00+	19.49%+	200,000.00	200,000.00	200,000.00
Community Development Agency	222,920.50	3,511,797.50		3,576,800.00	65,002.50+	1.82%+	200,000.00		
Rural Electrification Board (REB)	173,028,559.72	456,456,241.95	362,150,000.00	464,530,000.00	8,073,758.05+	1.74%+	315,400,000.00	388,000,000.00	438,650,000.00
Fire Service Department	44,236,224.31	19,204,380.33	30,200,000.00	30,200,000.00	10,995,619.67+	36.41%+	55,930,000.00	57,030,000.00	67,030,000.00
Ministry of Lands and Urban Development	14,790,000.00	197,673,747.54	30,600,000.00	199,767,354.00	2,093,606.46+	1.05%+	27,100,000.00	27,300,000.00	27,500,000.00
Ministry of Budget and Planning	142,232,529.54	165,402,705.75	344,800,000.00	177,500,000.00	12,097,294.25+	6.82%+	300,900,000.00	305,800,000.00	311,700,000.00
The State Judiciary	518,552,244.57	788,733,735.86	431,400,000.00	802,300,000.00	13,566,264.14+	1.69%+	630,100,000.00	640,400,000.00	648,100,000.00
Judicial Service Commission	68,929,041.62	8,433,886.15	126,000,000.00	35,700,000.00	27,266,113.85+	76.38%+	135,200,000.00	135,200,000.00	135,200,000.00
Ministry of Justice	288,577,565.89	262,089,180.57	282,550,000.00	300,310,000.00	38,220,819.43+	12.73%+	300,020,000.00	384,550,000.00	394,550,000.00
Legal Aid Council	275,000.00	665,000.00	1,500,000.00	1,622,200.00	957,200.00+	59.01%+	2,600,000.00	2,600,000.00	2,600,000.00
Citizens' Rights and Mediation Centre	3,299,618.00	3,900,301.50	9,560,000.00	5,597,300.00	1,696,998.50+	30.32%+	10,000,000.00	10,650,000.00	14,350,000.00
Enugu State Customary Court of Appeal	122,886,854.35	163,945,395.68	110,633,000.00	172,940,500.00	8,995,104.32+	5.20%+	136,800,000.00	141,300,000.00	143,500,000.00
Enugu State Justice Reform Team	15,649,025.29	16,083,087.82	15,350,000.00	19,185,000.00	3,101,912.18+	16.17%+	17,700,000.00	19,200,000.00	19,500,000.00
Ministry of Enugu Capital Territory	59,791,303.27	29,689,497.90	66,300,000.00	66,300,000.00	36,610,502.10+	55.22%+	64,060,000.00	69,250,000.00	69,250,000.00
Ministry of Youth and Sport	114,987,697.63	40,621,977.20	296,700,000.00	138,349,000.00	97,727,022.80+	70.64%+	148,160,000.00	148,160,000.00	148,160,000.00
Rangers Management Corporation	232,403,831.70	255,426,932.22	236,000,000.00	297,900,000.00	42,473,067.78+	14.26%+	262,400,000.00	285,000,000.00	285,000,000.00
National Youth Service Corp (NYSC)	231,625.76	256,941.76	375,930,000.00	30,130,000.00	29,873,058.24+	99.15%+	320,700,000.00	324,430,000.00	324,430,000.00
YSFON	1,098,848.02	1,295,318.53		1,351,000.00	55,681.47+	4.12%+	2,820,000.00	2,820,000.00	2,820,000.00
Ministry of Gender Affairs and Social Dev.	126,959,726.09	65,627,269.00	209,950,000.00	165,370,000.00	99,742,731.00+	60.31%+	162,450,000.00	173,150,000.00	177,350,000.00
Vocational and Rehabilitation Centre Emene			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+	2,900,000.00	4,400,000.00	4,400,000.00
Remand Home			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+	2,700,000.00	2,900,000.00	2,900,000.00
Skills Acquisition Centre Uwani			1,850,000.00	1,850,000.00	1,850,000.00+	100.00%+	1,850,000.00	2,000,000.00	2,000,000.00
Social Welfare Centre Emene			2,600,000.00	2,600,000.00	2,600,000.00+	100.00%+	2,600,000.00	3,000,000.00	3,000,000.00
Ministry of Education	30,640,545.30	20,667,867.00	24,900,000.00	30,200,000.00	9,532,133.00+	31.56%+	64,320,000.00	63,750,000.00	66,250,000.00
Enugu State Universal Basic Edu. Board - ESUBEB	177,954,409.15	209,149,395.04	160,200,000.00	222,916,412.00	13,767,016.96+	6.18%+	196,500,000.00	222,800,000.00	225,900,000.00
Enugu State Library Board	3,792,447.91	8,528,958.49	7,900,000.00	9,950,000.00	1,421,041.51+	14.28%+	3,780,000.00	3,780,000.00	3,780,000.00
Examinations Development Centre	281,334,103.12	557,480,123.73	23,700,000.00	558,453,176.00	973,052.27+	0.17%+	300,800,000.00	300,800,000.00	300,800,000.00
Agency For Mass Literacy	1,099,732.00	1,300,236.00	3,500,000.00	3,500,000.00	2,199,764.00+	62.85%+	2,510,000.00	3,400,000.00	3,400,000.00
Special Education Centre Oji-River	5,877,794.74	6,001,624.05	14,000,000.00	11,710,000.00	5,708,375.95+	48.75%+	7,460,000.00	7,660,000.00	7,660,000.00
Special Education Centre Obese	9,599,151.14	9,035,592.02	14,300,000.00	13,140,000.00	4,104,407.98+	31.24%+	10,860,000.00	14,750,000.00	15,150,000.00
Enugu State College of Education (Technical	115,526,373.15	102,798,644.49	145,050,000.00	156,048,703.00	53,250,058.51+	34.12%+	109,317,100.00	144,550,000.00	147,450,000.00
Enugu State University of Science & Tech.	1,092,605,639.16	961,125,047.89	214,430,000.00	981,721,269.00	20,596,221.11+	2.10%+	1,149,830,000.00	1,135,630,000.00	1,135,630,000.00
Post Prim. Schools Management Board (PPSMB)	40,500,391.20	91,627,894.16	47,900,000.00	115,720,000.00	24,092,105.84+	20.82%+	35,230,000.00	37,200,000.00	37,250,000.00
Enugu State Science Tech. & Vocational School	43,481,489.61	57,813,023.02	20,600,000.00	59,800,000.00	1,986,976.98+	3.32%+	46,400,000.00	53,550,000.00	53,550,000.00
State Scholarship Board	225,601,016.08	263,117,787.25	624,600,000.00	355,491,125.00	92,373,337.75+	25.98%+	493,750,000.00	517,750,000.00	547,850,000.00
Education Resource Centre	7,114,000.00	10,000.00		10,000.00					
Institute of Management & Technology (IMT)	666,335,440.82	730,552,070.97	147,400,000.00	759,180,000.00	28,627,929.03+	3.77%+	700,280,000.00	700,280,000.00	700,280,000.00
Ministry of Health	190,427,964.94	33,601,458.63	244,850,000.00	143,620,000.00	110,018,541.37+	76.60%+	173,560,000.00	183,560,000.00	183,560,000.00
FSP Medical Centre			2,900,000.00	2,900,000.00	2,900,000.00+	100.00%+	2,900,000.00	3,100,000.00	3,100,000.00
ESUT College Of Medicine (Teaching Hospital	57,983,128.49	160,995,095.20	31,300,000.00	164,299,000.00	3,303,904.80+	2.01%+	58,940,000.00	58,940,000.00	58,940,000.00
Park Lane Specialist Hospital	846,850,135.15	888,071,000.22	186,050,000.00	897,317,949.00	9,246,948.78+	1.03%+	849,840,000.00	888,990,000.00	888,990,000.00
State Health Board (SHB)	3,015,332.00	5,048,579.28	4,500,000.00	8,145,000.00	3,096,420.72+	38.02%+	48,260,000.00	49,460,000.00	49,760,000.00

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
		₦	₦	₦	₦	₦		₦	₦	₦
State Primary Health Care Development Agency		274,425,547.06	32,974,488.00	171,550,000.00	65,280,000.00	32,305,512.00+	49.49%+	107,000,000.00	96,300,000.00	96,800,000.00
Ministry of Environment		65,391,455.60	52,921,503.71	191,350,000.00	186,000,000.00	133,078,496.29+	71.55%+	975,260,000.00	1,055,260,000.00	1,055,260,000.00
Enugu State Mgt Waste Authority (ESWAMA)		11,240,444.05	14,437,261.38	36,600,000.00	40,401,000.00	25,963,738.62+	64.27%+	23,830,000.00	24,180,000.00	24,180,000.00
Awgu Games Village								2,700,000.00	2,700,000.00	2,800,000.00
Ministry of Local Government Matters		3,499,554.80	4,293,991.20	8,800,000.00	8,800,000.00	4,506,008.80+	51.20%+	6,110,000.00	7,700,000.00	8,500,000.00
Ministry of Chieftaincy Matters		11,319,356.99	54,256,260.75	58,900,000.00	64,000,000.00	9,743,739.25+	15.22%+	63,600,000.00	65,500,000.00	68,900,000.00
Total		**28,341,784,414.13**	**33,147,366,116.05**	**25,484,053,000.00**	**35,484,355,137.00**	**2,336,989,020.95+**	**6.59%+**	**32,114,419,650.00**	**31,985,087,170.00**	**31,953,735,170.00**
Note 53 - Consolidated Revenue Fund Charges										
Charges (Excluding Public Debt and Social Benefits)										
20007001/22060205	Cost of IGR Collection	1,465,471,678.97	1,847,576,533.49	20,000,000.00	1,890,000,000.00	42,423,466.51+	2.24%+	1,500,000,000.00	2,000,000,000.00	2,000,000,000.00
20007001/22060210	Enugu State ALGON Secretariat	40,764,504.33	101,359,857.65		101,500,000.00	140,142.35+	0.14%+	60,000,000.00	60,000,000.00	60,000,000.00
20007001/22060215	Share of IGR Collection							80,000,000.00	80,000,000.00	80,000,000.00
20007001/22060216	Settlement of Liabilities		811,006,426.50		811,007,426.00	999.50+	0.00%+			
20007001/22060304	FAAC Deduction @ Source - Ecological Fund	816,578,189.98	1,028,735,346.15		1,028,736,346.00	999.85+	0.00%+	300,000,000.00	300,000,000.00	300,000,000.00
20007001/22060305	FAAC Deduction @ Source - Accounting Software for State & LG	9,321,595.08						10,000,000.00	10,000,000.00	10,000,000.00
20007001/22060306	FAAC Deduction @ Source - Health Care	377,394,987.80	354,962,071.09		354,963,071.00	999.91+	0.00%+	350,000,000.00	400,000,000.00	400,000,000.00
20007001/22060307	FAAC Deduction @ Source - Excess Crude Loan	539,835,573.54	1,079,671,147.08		1,079,672,147.00	999.92+	0.00%+	300,000,000.00	300,000,000.00	300,000,000.00
20007001/22060308	FAAC Deduction @ Source - Budget Support	929,448,706.55	1,858,897,413.10		1,858,898,413.00	999.90+	0.00%+	500,000,000.00	500,000,000.00	500,000,000.00
20007001/22060309	FAAC Deduction @ Source - Bail Out Loan	227,108,825.76	454,217,651.52		454,218,651.00	999.48+	0.00%+	150,000,000.00	200,000,000.00	200,000,000.00
Total		**4,405,924,062.01**	**7,536,426,446.58**	**20,000,000.00**	**7,578,996,054.00**	**42,569,607.42+**	**0.56%+**	**3,250,000,000.00**	**3,850,000,000.00**	**3,850,000,000.00**
Note 54 : BTL Receipts										
20007001/22085005	Deposit		860,654,401.66			860,654,401.66+				
20007001/22080002	With Holding Taxes due to Federal Inland Revenue Service	733,545,948.22	1,024,183,717.68			1,024,183,717.68+				
20007001/22080003	VAT to Federal Inland Revenue Service	1,113,039,894.08	1,527,248,504.65			1,527,248,504.65+				
20007001/22080004	Union Deductions	2,195,878,615.95	4,667,192,862.39			4,667,192,862.39+				
20007001/22080006	SME Loan Repayment by Beneficiary	110,987,250.47								
20007001/22080006	Monthly Net Total Salary Control Accounts	22,750,743,156.90	32,164,364,776.18			32,164,364,776.18+				
20007001/22080100	Refund of Deduction @ Source - Bailout	189,257,354.84	561,989,280.17			561,989,280.17+				
20007001/22080101	Deduction @ Source - Excess Crude Loan		1,169,643,742.67			1,169,643,742.67+				
20007001/22080001	Allocation to Local Governments	116,480,159.13	6,876,987,740.80			6,876,987,740.80+				
20007001/22080002	JAAC Contribution from LG	10,091,033.50	118,122,752.19			118,122,752.19+				
20007001/22080010	Enugu East	2,470,094,753.85	2,814,834,127.21			2,814,834,127.21+				
20007001/22080020	Enugu North	2,322,383,904.11	2,663,172,127.68			2,663,172,127.68+				
20007001/22080030	Enugu South	2,205,371,284.49	2,622,162,034.22			2,622,162,034.22+				
20007001/22080040	Isi Uzo	1,974,872,363.87	2,301,308,537.93			2,301,308,537.93+				
20007001/22080050	Nkanu West	1,994,823,698.21	2,320,516,917.92			2,320,516,917.92+				
20007001/22080060	Igbo Etiti	2,176,487,735.94	2,512,921,673.36			2,512,921,673.36+				
20007001/22080070	Igbo Eze North	2,367,710,323.30	2,694,417,852.09			2,694,417,852.09+				
20007001/22080080	Igbo Eze South	2,066,256,270.08	2,593,447,102.28			2,593,447,102.28+				
20007001/22080090	Nkanu East	2,038,248,690.57	2,363,384,357.60			2,363,384,357.60+				
20007001/22080100	Nsukka	2,628,478,940.68	2,976,112,411.59			2,976,112,411.59+				
20007001/22080110	Udenu	2,017,433,954.93	2,413,684,759.37			2,413,684,759.37+				
20007001/22080120	Uzo Uwani	1,860,692,383.46	2,185,310,599.87			2,185,310,599.87+				
20007001/22080130	Awgu	2,151,516,673.50	2,572,710,017.35			2,572,710,017.35+				
20007001/22080140	Aninri	1,831,975,088.02	2,163,840,818.58			2,163,840,818.58+				

Notes to Statement of Consolidated Revenue Fund for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
		₦	₦	₦	₦	₦		₦	₦	₦
20007001/22080150	Ezeagu	2,106,287,024.65	2,434,779,790.06			2,434,779,790.06+				
20007001/22080160	Oji River	1,814,113,747.22	2,141,140,692.25			2,141,140,692.25+				
20007001/22080170	Udi	2,277,917,505.27	2,617,525,139.97			2,617,525,139.97+				
Total		**63,524,687,755.24**	**91,361,656,737.72**			**91,361,656,737.72+**				
Note 55 - BTL Payments										
20007001/22080001	With-Holding Taxes due to FIRS	412,600,246.67	476,126,381.42			476,126,381.42-				
20007001/22080002	VAT Due to FIRS	916,822,383.75	2,316,658,308.35			2,316,658,308.35-				
20007001/22080003	Union Dues Deductions/Remittance	1,352,428,706.17	2,824,749,511.36			2,824,749,511.36-				
20007001/22080004	Loans Deduction from Salary	746,684.00	5,168,883.51			5,168,883.51-				
20007001/22080005	Monthly Net Pay Control Accounts	20,303,167,571.48	34,604,409,997.21			34,604,409,997.21-				
20007001/22080006	SME Loan Paymt Disbursed To Beneficiary	95,064,764.28	553,537,229.19			553,537,229.19-				
20007001/22080060	Stamp Duty	510,650.00	18,391,899.06			18,391,899.06-				
20007001/22080100	Deduction @ Source - Bailout	301,603,044.90	426,635,014.52			426,635,014.52-				
20007001/22080101	Deduction @ Source - Excess Loan		1,091,673,627.01			1,091,673,627.01-				
20007001/22080001	Enugu East	2,470,094,753.85	2,814,834,127.21			2,814,834,127.21-				
20007001/22080002	Enugu North	2,322,383,904.11	2,663,172,127.68			2,663,172,127.68-				
20007001/22080003	Enugu South	2,205,371,284.49	2,622,162,034.22			2,622,162,034.22-				
20007001/22080004	Isi Uzo	1,974,872,363.87	2,301,308,537.93			2,301,308,537.93-				
20007001/22080005	Nkanu West	1,994,823,698.21	2,320,516,917.92			2,320,516,917.92-				
20007001/22080006	Igbo Etiti	2,176,487,735.94	2,512,921,673.36			2,512,921,673.36-				
20007001/22080007	Igbo Eze North	2,367,710,323.30	2,694,417,852.09			2,694,417,852.09-				
20007001/22080008	Igbo Eze South	2,066,256,270.08	2,593,447,102.28			2,593,447,102.28-				
20007001/22080009	Nkanu East	2,038,248,690.57	2,363,384,357.60			2,363,384,357.60-				
20007001/22080010	Nsukka	2,628,478,940.68	2,976,112,411.59			2,976,112,411.59-				
20007001/22080110	Udenu	2,017,433,954.93	2,413,684,759.37			2,413,684,759.37-				
20007001/22080120	Uzo Uwani	1,860,692,383.46	2,185,310,599.87			2,185,310,599.87-				
20007001/22080130	Awgu	2,151,516,673.50	2,572,710,017.35			2,572,710,017.35-				
20007001/22080140	Aninri	1,831,975,088.02	2,163,840,818.58			2,163,840,818.58-				
20007001/22080150	Ezeagu	2,106,287,024.65	2,434,779,790.06			2,434,779,790.06-				
20007001/22080160	Oji River	1,814,113,747.22	2,141,140,692.25			2,141,140,692.25-				
20007001/22080170	Udi	2,277,917,505.27	2,617,525,139.97			2,617,525,139.97-				
Total		**59,687,608,393.40**	**84,708,619,810.96**			**84,708,619,810.96-**				

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

		Actual 2021	Actual 2022	Original Budget 2022	Final Budget 2022	Amount Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
		₦	₦	₦	₦	₦		₦	₦	₦
Note 56 - Transfer from Consolidated Revenue Fund										
Transfer from Consolidated Revenue Fund		19,438,463,610.36	6,560,561,504.43	45,441,679,188.00	7,000,000,000.00	439,438,495.57-	6.28%-	33,096,200,630.00	30,000,000,000.00	30,000,000,000.00
Total		**19,438,463,610.36**	**6,560,561,504.43**	**45,441,679,188.00**	**7,000,000,000.00**	**439,438,495.57-**	**6.28%-**	**33,096,200,630.00**	**30,000,000,000.00**	**30,000,000,000.00**
This represent Transfer from Recurrent Budget Surplus										
Note 57 - External Loans										
15102001/14030201	World Bank Loan for FADAMA			3,500,000,000.00	3,500,000,000.00	3,500,000,000.00-	100.00%-			
15102001/14030202	World Bank Loan for Program Agro Processing Product-APPEALS	1,150,530,935.10		817,000,000.00	817,000,000.00	817,000,000.00-	100.00%-	3,500,000,000.00	3,800,000,000.00	3,950,000,000.00
15102001/14030203	International Fund for Agricultural Development -Value Chain		1,000,000.00	817,000,000.00	817,000,000.00	816,000,000.00-	99.88%-	91,500,000.00	900,000,000.00	900,000,000.00
34001002/14030201	World Bank Loan for Rural Access Mobility Project (RAMP)	1,233,456,181.07		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	200,000,000.00	50,000,000.00	50,000,000.00
22001002/14030201	State Action on Business Environmental Reform (SABER)							2,000,000,000.00	5,000,000,000.00	5,000,000,000.00
52001001/14030201	National Urban Water Sector Reform Program (3RD NUWSRP)	219,166,325.00		4,745,040,000.00	4,745,040,000.00	4,745,040,000.00-	100.00%-		4,000,000,000.00	4,000,000,000.00
52001001/14030202	Partnership for the Expanded water Supply Sanitation and Hygiene			250,000,000.00	250,000,000.00	250,000,000.00-	100.00%-	100,000,000.00	500,000,000.00	
52102001/14030201	3rd NUWSRP Enugu Agente Francaise De Development (AFD)							3,070,000,000.00		
54001002/14030201	World Bank Assistance to Community & Social Dev Project	119,640,964.83								
35001001/14030201	NEWMAP	8,178,744,887.86								
Total		**10,901,539,293.86**	**1,000,000.00**	**10,229,040,000.00**	**10,229,040,000.00**	**10,228,040,000.00-**	**99.99%-**	**8,961,500,000.00**	**14,250,000,000.00**	**13,900,000,000.00**
Note 58 - Internal Loans										
20007001/14030101	Loan from Deposit Money Banks	2,000,000,000.00	10,000,000,000.00	42,302,966,582.00	42,302,966,582.00	32,302,966,582.00-	76.36%-	34,962,916,770.00		
20007001/14030103	Federal Government - Budget Facility (Bond Support etc.)	3,007,180,457.14	15,035,902,285.70			15,035,902,285.70+				
20001001/14030101	Covid-19 Action Recovery and Economic Stimulus (CARES)			4,944,000,000.00	4,944,000,000.00	4,944,000,000.00-	100.00%-	2,500,000,000.00	3,280,000,000.00	
Total		**5,007,180,457.14**	**25,035,902,285.70**	**47,246,966,582.00**	**47,246,966,582.00**	**22,211,064,296.30-**	**47.01%-**	**37,462,916,770.00**	**3,280,000,000.00**	
Note 59 - Other Capital Receipts										
38001001/14020201	Road Partnership (LG)	7,000,000.00								
38001001/14020202	Health Reform Programme			125,000,000.00	125,000,000.00	125,000,000.00-	100.00%-	125,000,000.00	100,000,000.00	100,000,000.00
38001001/14020205	Sports (Support to Ranger FC)	53,125,000.00		125,000,000.00	125,000,000.00	125,000,000.00-	100.00%-	125,000,000.00	102,000,000.00	102,000,000.00
38001001/14020206	MDG - CGS Funding (LG)	6,908,000.00	3,170,892.50			3,170,892.50+				
38001001/14020207	Local Government Partnership on Education			250,000,000.00	250,000,000.00	250,000,000.00-	100.00%-	250,000,000.00	1,000,000,000.00	1,000,000,000.00
11033001/13000001	Grants for ENSACA	17,869,000.00								
15001001/13000001	Federal Government Grant for Food Security NPFS			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-		103,400,000.00	134,420,000.00
15001001/13000105	Agricultural Transformation Agenda Support Program-1 Grant			2,807,000,000.00	2,807,000,000.00	2,807,000,000.00-	100.00%-	1,000,000,000.00	3,000,000,000.00	
20001001/13010101	State Fiscal Transparency Accountability and Sustainability	2,097,976,650.00	3,331,935,000.00	5,000,000,000.00	5,000,000,000.00	1,668,065,000.00-	33.36%-		5,000,000,000.00	5,000,000,000.00
64001001/13010100	Grant From UNICEF for nutrition programme							150,000,000.00		
17003001/13000001	Federal Government Grant for UBE		1,686,062,814.35	3,000,000,000.00	3,000,000,000.00	1,313,937,185.65-	43.80%-	2,160,000,000.00	4,000,000,000.00	4,000,000,000.00
22001002/13010201	ECOWAS Grant for Human Capital Development Initiative							18,000,000.00		
38001001/13000001	Grants from UNICEF							50,000,000.00	300,000,000.00	200,000,000.00
38001001/13000002	Federal Government Grant for SDGs			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00	1,000,000,000.00	1,000,000,000.00
21001001/13000002	Basic Healthcare Provision Fund	118,868,910.00		1,400,000,000.00	1,400,000,000.00	1,400,000,000.00-	100.00%-	1,000,000,000.00	1,400,000,000.00	1,400,000,000.00
Total		**2,301,747,560.00**	**5,021,168,706.85**	**13,057,000,000.00**	**13,057,000,000.00**	**8,035,831,293.15-**	**61.54%-**	**5,178,000,000.00**	**16,005,400,000.00**	**12,936,420,000.00**
Note 60 - General Public Services										
70111 - Executive and Legislative Organs		774,247,488.30	1,198,535,985.65	6,693,639,000.00	5,435,539,000.00	4,237,003,014.35+	77.95%+	7,346,050,000.00	2,522,900,000.00	2,933,500,000.00
70112 - Financial and Fiscal Affairs		75,001,387.40	27,693,419.20	1,005,665,500.00	1,005,665,500.00	977,972,080.80+	97.25%+	1,008,000,000.00	8,000,000.00	
70121 - Economic Aid to Developing Countries and Transition								300,000.00		
70122 - Economic Aid routed through International Organs.								50,000,000.00		
70131 - General Personnel Services		1,775,250.00	7,315,500.00	98,450,000.00	105,950,000.00	98,634,500.00+	93.10%+	18,550,000.00	20,000,000.00	22,200,000.00
70132 - Overall Planning and Statistical Services				11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	5,300,000.00		

Notes to Statement of Capital Development Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Original Budget 2022	Final Budget 2022	Amount Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
70133 - Other General Services	1,746,063,269.51	6,107,976,618.83	12,238,106,170.00	13,942,826,170.00	7,834,849,551.17+	56.19%+	9,689,175,000.00	3,251,160,000.00	3,471,440,000.00
70140 - Basic Research			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	14,000,000.00	44,000,000.00	48,400,000.00
70150 - Research and Development General Public Services	260,000.00		83,480,000.00	83,480,000.00	83,480,000.00+	100.00%+	67,860,000.00	10,000,000.00	10,000,000.00
70160 - General Public Services Not Elsewhere Classified			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,830,000.00		
Total	**2,597,347,395.21**	**7,341,521,523.68**	**20,183,340,670.00**	**20,637,460,670.00**	**13,295,939,146.32+**	**64.43%+**	**18,202,065,000.00**	**5,856,060,000.00**	**6,485,540,000.00**
Note 61 - Defense									
Note 62 - Public Order and Safety									
70310 - Police Services			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
70320 - Fire Protection Services			300,000,000.00	121,000,000.00	121,000,000.00+	100.00%+			
70330 - Law Courts	72,000,000.00	182,924,517.77	2,078,990,000.00	2,038,090,000.00	1,855,165,482.23+	91.02%+	2,102,680,000.00	4,000,000.00	17,000,000.00
70350 - Research and Development Public Order and Safety	31,274,860.00	33,648,107.85	173,000,000.00	193,700,000.00	160,051,892.15+	82.63%+	240,037,000.00	32,929,480.00	41,321,300.00
Total	**103,274,860.00**	**216,572,625.62**	**2,561,990,000.00**	**2,362,790,000.00**	**2,146,217,374.38+**	**90.83%+**	**2,342,717,000.00**	**36,929,480.00**	**58,321,300.00**
Note 63 - Economic Affairs									
70411 - General Economic and Commercial Affairs	262,796,760.00	9,275,800.00	2,862,455,000.00	2,756,655,000.00	2,747,379,200.00+	99.66%+	1,650,100,000.00	126,160,000.00	126,510,000.00
70421 - Agriculture	1,150,530,935.10	71,496,296.37	10,818,865,000.00	3,570,140,724.00	3,498,644,427.63+	98.00%+	5,292,010,400.00	1,183,818,400.00	1,157,800,000.00
70422 - Forestry			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	35,000,000.00		
70435 - Electricity	1,302,640,818.15	787,002,911.85	1,759,804,000.00	1,887,904,000.00	1,100,901,088.15+	58.31%+	798,600,000.00	1,798,000,000.00	1,543,000,000.00
70442 - Manufacturing			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	2,000,000.00		
70443 - Construction	275,218,770.10	371,982,726.04	5,681,735,000.00	3,616,915,000.00	3,244,932,273.96+	89.72%+	6,767,317,000.00	1,167,500,000.00	725,880,000.00
70451 - Road Transport	9,006,907,508.39	18,381,693,445.70	26,320,250,000.00	20,186,708,500.00	1,805,015,054.30+	8.94%+	19,666,247,000.00	83,000,000.00	83,000,000.00
70460 - Communication	20,292,000.00	361,945,749.67	1,350,850,000.00	739,750,000.00	377,804,250.33+	51.07%+	292,054,000.00	2,000,000.00	
70473 - Tourism	135,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00		
70474 - Multipurpose Development Projects	119,640,964.83		200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	329,800,000.00	500,000,000.00	500,000,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
70482 - R & D Agriculture Forestry Fishing and Hunting							50,000,000.00	60,000,000.00	60,000,000.00
70484 - R & D Mining Manufacturing and Construction			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
70485 - R & D Transport			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	35,000,000.00		
70486 - R & D Communication			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
Total	**12,273,027,756.57**	**19,983,396,929.63**	**49,266,959,000.00**	**33,231,073,224.00**	**13,247,676,294.37+**	**39.87%+**	**34,923,628,400.00**	**4,920,478,400.00**	**4,196,190,000.00**
Note 64 - Environmental Protection									
70510 - Waste Management	85,405,540.00	614,846,012.06	1,510,000,000.00	1,510,000,000.00	895,153,987.94+	59.28%+	1,275,000,000.00		
70520 - Waste Water Management	8,178,744,887.86						616,400,000.00		
70530 - Pollution Abatement			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
70540 - Protection of Biodiversity and Landscape	6,750,000.00		122,000,000.00	122,000,000.00	122,000,000.00+	100.00%+	150,000,000.00		
70550 - R & D Environmental Protection	370,477,300.00	35,000,000.00	310,665,000.00	310,665,000.00	275,665,000.00+	88.73%+	162,000,000.00	160,000,000.00	40,500,000.00
70560 - Environmental Protection	91,348,952.00	16,157,700.00	84,000,000.00	84,000,000.00	67,842,300.00+	80.76%+	730,000,000.00	30,000,000.00	
Total	**8,732,726,679.86**	**666,003,712.06**	**2,066,665,000.00**	**2,066,665,000.00**	**1,400,661,287.94+**	**67.77%+**	**2,933,400,000.00**	**190,000,000.00**	**40,500,000.00**
Note 65 - Housing and Community Amenities									
70610 - Housing Development	8,991,377,446.04	2,471,137,258.00	2,037,240,000.00	3,695,140,000.00	1,224,002,742.00+	33.12%+	1,817,536,000.00	720,305,100.00	735,738,630.00
70620 - Community Development	130,141,500.00	315,013,963.20	1,844,500,000.00	1,236,900,000.00	921,886,036.80+	74.53%+	342,000,000.00	200,000,000.00	180,000,000.00
70630 - Water Supply	826,006,045.71	94,751,790.00	8,615,000,000.00	3,655,530,000.00	3,560,778,210.00+	97.41%+	4,650,000,000.00	1,422,000,000.00	1,320,000,000.00
70650 - R & D Housing and Community Amenities			158,000,000.00	158,000,000.00	158,000,000.00+	100.00%+	556,485,000.00		
Total	**9,947,524,991.75**	**2,880,903,011.20**	**12,654,740,000.00**	**8,745,570,000.00**	**5,864,666,988.80+**	**67.06%+**	**7,366,021,000.00**	**2,342,305,100.00**	**2,235,738,630.00**

Notes to Statement of Capital Development Fund for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Original Budget 2022	Final Budget 2022	Amount Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦		₦	₦	₦
Note 66 - Health									
70712 - Other Medical Products	47,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
70721 - General Medical Services	218,124,665.00	489,501,866.87	10,712,880,000.00	6,595,786,600.00	6,106,284,733.13+	92.58%+	2,064,800,000.00	86,000,000.00	60,500,000.00
70722 - Specialized Medical Services	101,343,928.41	1,030,000.00	84,400,000.00	85,440,000.00	84,410,000.00+	98.79%+	112,600,000.00		
70731 - General Hospital Services	176,482,496.00	31,722,770.00	999,500,000.00	999,500,000.00	967,777,230.00+	96.83%+	858,000,000.00	126,000,000.00	12,000,000.00
70732 - Specialized Hospital Services			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	28,000,000.00
70733 - Medical and Maternity Centre Services	7,036,797.00	18,135,538.00	82,000,000.00	82,000,000.00	63,864,462.00+	77.88%+	85,000,000.00		
70740 - Public Health Services	44,550,900.00	122,112,975.88	2,689,590,000.00	2,164,324,900.00	2,042,211,924.12+	94.36%+	2,092,530,000.00	690,600,000.00	610,200,000.00
70750 - R & D Health			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	40,000,000.00		
Total	**594,538,786.41**	**662,503,150.75**	**14,608,370,000.00**	**9,967,051,500.00**	**9,304,548,349.25+**	**93.35%+**	**5,287,930,000.00**	**927,600,000.00**	**710,700,000.00**
Note 67 - Recreation Culture and Religion									
70810 - Recreation and Sporting Services	117,868,500.00	96,923,730.28	2,797,600,000.00	1,541,178,394.00	1,444,254,663.72+	93.71%+	439,000,000.00	7,000,000.00	7,500,000.00
70820 - Cultural Services			2,147,700,000.00	2,147,700,000.00	2,147,700,000.00+	100.00%+	357,000,000.00		
70830 - Broadcasting and Publishing Services			500,000.00	500,000.00	500,000.00+	100.00%+			
70850 - R & D Recreation Culture and Religion			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	100,250,000.00		
Total	**117,868,500.00**	**96,923,730.28**	**4,946,800,000.00**	**3,690,378,394.00**	**3,593,454,663.72+**	**97.37%+**	**896,250,000.00**	**7,000,000.00**	**7,500,000.00**
Note 68 - Education									
70911 - Pre-Primary Education			2,709,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	97,000,000.00	70,000,000.00	65,000,000.00
70912 - Primary Education	326,394,441.30	573,766,841.04	2,711,945,000.00	718,035,000.00	144,268,158.96+	20.09%+	2,656,985,000.00	1,192,500,000.00	637,100,000.00
70921 - Lower Secondary Education			6,800,000.00	6,800,000.00	6,800,000.00+	100.00%+		4,200,000.00	4,500,000.00
70922 - Upper Secondary Education	85,939,400.00	74,886,600.00	1,013,850,000.00	1,030,891,000.00	956,004,400.00+	92.74%+	1,081,100,000.00	67,800,000.00	51,325,992,000.00
70930 - Post Secondary Education							272,000,000.00		
70941 - First Stage of Tertiary Education	120,593,998.80	272,380,314.85	1,494,605,000.00	1,443,324,000.00	1,170,943,685.15+	81.13%+	3,741,790,000.00	385,294,290.00	433,769,280.00
70942 - Second Stage of Tertiary Education	686,320,904.80	516,215,754.39	392,700,000.00	834,220,000.00	318,004,245.61+	38.12%+	4,351,000,000.00	947,700,000.00	813,500,000.00
70950 - Education Not Defined by Level		765,750.00	172,390,000.00	163,390,000.00	162,624,250.00+	99.53%+	138,231,000.00	30,000,000.00	150,000,000.00
70960 - Subsidiary Services to Education			121,500,000.00	40,500,000.00	40,500,000.00+	100.00%+	108,000,000.00	108,300,000.00	37,000,000.00
70970 - R & D Education			30,100,000.00	30,100,000.00	30,100,000.00+	100.00%+	150,000,000.00	150,000,000.00	
Total	**1,219,248,744.90**	**1,438,015,260.28**	**8,652,890,000.00**	**4,276,260,000.00**	**2,838,244,739.72+**	**66.37%+**	**12,596,106,000.00**	**2,955,794,290.00**	**53,466,861,280.00**
Note 69 - Social Protection									
71040 - Family and Children			137,000,000.00	137,000,000.00	137,000,000.00+	100.00%+	150,500,000.00		
71060 - Housing			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
71070 - Social Exclusions			28,931,100.00	23,831,100.00	23,831,100.00+	100.00%+			
Total			**215,931,100.00**	**210,831,100.00**	**210,831,100.00+**	**100.00%+**	**150,500,000.00**		

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
STATUTORY ALLOCATION FROM FAAC	₦	₦	₦	₦	₦	₦	₦	₦	₦
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001 Statutory Allocation from Federation Accounts	34,732,680,079.36	38,177,506,547.15	44,300,587,000.00	44,300,587,000.00	6,123,080,452.85-	13.82%-	39,000,000,000.00	40,950,000,000.00	122,947,500,000.00
20007001/11010002 Share of VAT	21,312,262,857.23	25,847,563,106.03	20,638,542,000.00	20,638,542,000.00	5,209,021,106.03+	25.24%+	26,000,000,000.00	27,300,000,000.00	81,965,000,000.00
20007001/11010003 Excess Crude			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	400,000,000.00	420,000,000.00	1,261,000,000.00
20007001/11010004 Ecological Fund From FAAC	939,504,082.93	1,121,682,809.85			1,121,682,809.85+				
20007001/11010005 Budget Augmentation		442,292,948.53			442,292,948.53+				
20007001/11010010 SURE-P		8,245,468,097.68			8,245,468,097.68+				
20007001/11010013 Exchange Rate Difference	157,233,642.75	143,420,268.11	1,400,000,000.00	1,400,000,000.00	1,256,579,731.89-	89.76%-	500,000,000.00	525,000,000.00	1,576,250,000.00
20007001/11010015 Non Oil Revenue	2,328,018,124.13	1,183,207,783.48	300,000,000.00	300,000,000.00	883,207,783.48+	294.40%+	3,500,000,000.00	3,675,000,000.00	11,033,750,000.00
20007001/11010018 Excess Bank Charges Recovered	140,712,892.06	263,810,645.57	30,000,000.00	30,000,000.00	233,810,645.57+	779.37%+	200,000,000.00	210,000,000.00	630,500,000.00
20007001/11010019 Forex Equalization	171,844,816.89		150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	200,000,000.00	210,000,000.00	630,500,000.00
20007001/11010020 Solid Mineral		1,241,154,377.98	100,000,000.00	100,000,000.00	1,141,154,377.98+	1,141.15%+			
20007001/11010021 FGN Withholding Tax Refund	536,017,276.68								
20007001/11010022 EMTL Refund From CBN		1,308,614,095.63			1,308,614,095.63+				
Total	**60,318,273,772.03**	**77,974,720,680.01**	**67,919,129,000.00**	**67,919,129,000.00**	**10,055,591,680.01+**	**14.81%+**	**69,800,000,000.00**	**73,290,000,000.00**	**220,044,500,000.00**
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001 Capital Gains Tax	7,368,782.75	22,633,138.11	60,000,000.00	60,000,000.00	37,366,861.89-	62.28%-	30,000,000.00	60,000,000.00	162,000,000.00
20008001/12010002 Direct Assessment Tax (Current)	47,721,978.75	128,029,710.91	217,000,000.00	217,000,000.00	88,970,289.09-	41.00%-	150,000,000.00	240,000,000.00	678,000,000.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	249,674,248.10	69,206,083.90	60,000,000.00	60,000,000.00	9,206,083.90+	15.34%+	50,000,000.00	60,000,000.00	
20008001/12010004 Pay As You Earn (PAYE) - Federal	3,787,013,693.33	3,093,785,141.38	4,010,000,000.00	4,010,000,000.00	916,214,858.62-	22.85%-	4,000,000,000.00	4,800,000,000.00	13,560,000,000.00
20008001/12010005 Pay As You Earn (PAYE) - State (Adjustment Voucher)	190,716,904.96	49,730,007.28	700,000,000.00	700,000,000.00	650,269,992.72-	92.90%-	700,000,000.00	840,000,000.00	2,540,000,000.00
20008001/12010006 Pay As You Earn (PAYE) - Local Government	123,423,921.51	51,537,932.27	268,000,000.00	268,000,000.00	216,462,067.73-	80.77%-	200,000,000.00	264,000,000.00	780,800,000.00
20008001/12010007 Pay As You Earn (PAYE) - Companies	3,808,659,278.08	6,866,483,601.54	3,930,000,000.00	3,930,000,000.00	2,936,483,601.54+	74.72%+	4,200,000,000.00	5,040,000,000.00	15,288,000,000.00
20008001/12010010 5% Withholding Tax on Payment to Contractors	211,892,641.55	577,534,364.02	371,000,000.00	371,000,000.00	206,534,364.02+	55.67%+	450,000,000.00	540,000,000.00	1,054,800,000.00
20008001/12010011 10% Withholding Tax on Dividends	123,325,171.32	185,909,282.70	302,000,000.00	302,000,000.00	116,090,717.30-	38.44%-	222,300,000.00	390,000,000.00	1,080,300,000.00
20008001/12010012 10% Withholding Tax on Bank Interest	248,176,405.47	683,131,886.13	700,000,000.00	700,000,000.00	16,868,113.87-	2.41%-	350,000,000.00	708,000,000.00	1,907,600,000.00
20008001/12010013 10% Withholding Tax on Rent	12,164,958.69	5,558,968.16	41,000,000.00	41,000,000.00	35,441,031.84-	86.44%-	10,000,000.00	42,000,000.00	102,400,000.00
20008001/12010014 10% Withholding Tax on Royalty	1,761,430.29	184,789.74	3,000,000.00	3,000,000.00	2,815,210.26-	93.84%-	1,000,000.00	2,160,000.00	5,752,000.00
20008001/12010015 10% Withholding Tax on Director's Fees	7,200,831.03	20,925,930.04	3,000,000.00	3,000,000.00	17,925,930.04+	597.53%+	13,000,000.00	13,500,000.00	40,900,000.00
20008001/12010016 Tax Collection Agent Debit/Rural Tax	15,300.00		20,000.00	20,000.00	20,000.00-	100.00%-	30,000.00	35,000.00	105,000.00
20008001/12010017 Education Development Levy	258,200.00	551,200.00	493,000.00	493,000.00	58,200.00+	11.81%+	400,000.00	480,000.00	1,456,000.00
20008001/12010020 Pay as You Earn (PAYE) - (Arrears)	135,133,415.29	12,099,409.56	800,000,000.00	800,000,000.00	787,900,590.44-	98.49%-	300,000,000.00	360,000,000.00	1,092,000,000.00
20008001/12010022 Enugu State Property and Land Use Tax	52,326,130.01	184,558,078.31	350,000,000.00	350,000,000.00	165,441,921.69-	47.27%-	265,000,000.00	360,000,000.00	1,057,000,000.00
20008001/12010024 Appeal Tax	575,000.00								
20008001/12010025 Mortuary Levy	49,080.00	165,357.08	300,000.00	300,000.00	134,642.92-	44.88%-	270,000.00	324,000.00	982,000.00
20008001/12010026 Penalties Tax			280,000,000.00	280,000,000.00	280,000,000.00-	100.00%-	300,000,000.00	360,000,000.00	1,092,000,000.00
20008001/12010027 Infrastructural Development Levy	4,340,566.66	3,504,506.62	30,000,000.00	30,000,000.00	26,495,493.38-	88.32%-	3,000,000.00	4,800,000.00	13,560,000.00
20008001/12010028 10% Withholding Tax on Consultancy	37,500.00	42,673.12			42,673.12+				
Total	**9,011,835,437.79**	**11,955,572,060.87**	**12,125,813,000.00**	**12,125,813,000.00**	**170,240,939.13-**	**1.40%-**	**11,245,000,000.00**	**14,085,299,000.00**	**40,457,655,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12010000									
20012001/12010008 Pools Betting Tax (Current)			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	1,040,000.00	1,040,000.00	3,180,000.00
20012001/12010009 Pools Betting Tax (Arrears)		9,001,000.00			9,001,000.00+				
20012001/12010029 Sports Betting Proprietors Lucky Tax			12,100,000.00	12,100,000.00	12,100,000.00-	100.00%-	9,000,000.00	12,600,000.00	36,200,000.00
20012001/12010030 Lotto Proprietors Weekly Tax	594,740.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	4,200,000.00	4,200,000.00	12,800,000.00
Total	**594,740.00**	**9,001,000.00**	**19,600,000.00**	**19,600,000.00**	**10,599,000.00-**	**54.08%-**	**14,240,000.00**	**17,840,000.00**	**52,180,000.00**
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12010000									
53010001/12010027 Infrastructural Development Tax	11,784,273.50	7,936,515.00	792,600,000.00	792,600,000.00	784,663,485.00-	99.00%-	411,490,000.00	648,213,000.00	2,017,559,000.00
Total	**11,784,273.50**	**7,936,515.00**	**792,600,000.00**	**792,600,000.00**	**784,663,485.00-**	**99.00%-**	**411,490,000.00**	**648,213,000.00**	**2,017,559,000.00**
TAXES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12010000									
35001001/12010017 Environmental Development Levy	20,894,400.00	68,206,250.00	10,000,000.00	10,000,000.00	58,206,250.00+	582.06%+	10,000,000.00	10,200,000.00	30,500,000.00
Total	**20,894,400.00**	**68,206,250.00**	**10,000,000.00**	**10,000,000.00**	**58,206,250.00+**	**582.06%+**	**10,000,000.00**	**10,200,000.00**	**30,500,000.00**
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
47001002/12010000									
47001002/12010028 Withholding Tax from Consultant Training of Staffs	161,250.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	1,000,000.00	1,200,000.00	3,700,000.00
Total	**161,250.00**		**10,000,000.00**	**10,000,000.00**	**10,000,000.00-**	**100.00%-**	**1,000,000.00**	**1,200,000.00**	**3,700,000.00**
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12010000									
48001001/12010010 5% Withholding Tax from Contractors	5,104,561.46	957,942.12	5,000,000.00	5,000,000.00	4,042,057.88-	80.84%-	1,000,000.00	5,300,000.00	6,300,000.00
Total	**5,104,561.46**	**957,942.12**	**5,000,000.00**	**5,000,000.00**	**4,042,057.88-**	**80.84%-**	**1,000,000.00**	**5,300,000.00**	**6,300,000.00**
TOTAL TAXES	**9,050,374,662.75**	**12,041,673,767.99**	**12,963,013,000.00**	**12,963,013,000.00**	**921,339,232.01-**	**7.11%-**	**11,682,730,000.00**	**14,768,052,000.00**	**42,567,894,000.00**
LICENSES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12020000									
15001001/12020019 Fishing License			5,000.00	5,000.00	5,000.00-	100.00%-			
15001001/12020084 Livestock License		6,250.00			6,250.00+				
15001001/12020085 Registration of Butchers Licences			5,000.00	5,000.00	5,000.00-	100.00%-			
Total		**6,250.00**	**10,000.00**	**10,000.00**	**3,750.00-**	**37.50%-**			

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
LICENSES	₦	₦	₦	₦	₦	₦	₦	₦	₦
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12020000									
15109001/12020021 Hunting Permit	10,000.00	5,000.00	50,000.00	50,000.00	45,000.00-	90.00%-	50,000.00	55,000.00	165,000.00
15109001/12020038 Forestry Licenses	919,750.00	726,000.00	1,230,000.00	1,230,000.00	504,000.00-	40.98%-	900,000.00	950,000.00	2,830,000.00
15109001/12020054 Forestry Game Licenses		145,029.84	50,000.00	50,000.00	95,029.84+	190.06%+	50,000.00	55,000.00	175,000.00
Total	**929,750.00**	**876,029.84**	**1,330,000.00**	**1,330,000.00**	**453,970.16-**	**34.13%-**	**1,000,000.00**	**1,060,000.00**	**3,170,000.00**
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020032 Motor Vehicle Licenses	26,451,650.00	5,499,350.00	240,000,000.00	240,000,000.00	234,500,650.00-	97.71%-	300,000,000.00	360,000,000.00	1,092,000,000.00
20008001/12020033 Drivers' Licenses	36,360,800.00	43,902,272.40	94,000,000.00	94,000,000.00	50,097,727.60-	53.30%-	105,000,000.00	126,000,000.00	382,200,000.00
20008001/12020058 Motorcycle Licenses	1,320,750.00	132,000.00			132,000.00+				
20008001/12020080 Tricycle Licenses		300.00			300.00+				
20008001/12020056 Road Traffic Exams	28,800.00	8,579,950.00			8,579,950.00+				
Total	**64,162,000.00**	**58,113,872.40**	**334,000,000.00**	**334,000,000.00**	**275,886,127.60-**	**82.60%-**	**405,000,000.00**	**486,000,000.00**	**1,474,200,000.00**
LICENSES									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12002000									
20012001/12020043 Gaming Licenses (Current)	150,000.00								
20012001/12020045 Pools Agents Licenses (Current)	410,600.00	448,000.00	600,000.00	600,000.00	152,000.00-	25.33%-	240,000.00	240,000.00	720,000.00
20012001/12020046 Pools Agents Licenses (Arrears)		832,000.00			832,000.00+				
20012001/12020050 Pools Proprietor Licenses	2,029,000.00	202,000.00	1,000,000.00	1,000,000.00	798,000.00-	79.80%-			
20012001/12020051 Pool Betting and Casino Licenses							300,000.00	300,000.00	900,000.00
20001001/12020063 Lottery Licenses	700,000.00	1,010,000.00			1,010,000.00+				
20001001/12020064 Promoters Licenses		330,000.00			330,000.00+				
20012001/12020091 Lotto Proprietors License		6,160,000.00	3,000,000.00	3,000,000.00	3,160,000.00+	105.33%+	2,100,000.00	2,100,000.00	6,300,000.00
20012001/12020092 Lotto Agent License	20,000.00	150,000.00	2,000,000.00	2,000,000.00	1,850,000.00-	92.50%-	2,170,000.00	2,170,000.00	6,540,000.00
20012001/12020093 Sport Betting Proprietors s License	2,469,000.00	5,411,000.00	20,000,000.00	20,000,000.00	14,589,000.00-	72.95%-	15,000,000.00	15,000,000.00	50,000,000.00
20012001/12020094 Sport Betting Agent License	3,319,305.96	100.00	6,500,000.00	6,500,000.00	6,499,900.00-	100.00%-	4,400,000.00	4,420,000.00	13,260,000.00
20012001/12080016 Rent From Shops		12,172,000.00			12,172,000.00+				
Total	**9,097,905.96**	**26,715,100.00**	**33,100,000.00**	**33,100,000.00**	**6,384,900.00-**	**19.29%-**	**24,210,000.00**	**24,230,000.00**	**77,720,000.00**
LICENSES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12020000									
29001001/12020056 Mass Transit Operators Licenses	1,058,500.00	2,880,520.00			2,880,520.00+				
29001001/12020057 Renewal of Mass Transit Operators Licenses	1,373,000.00	830,000.00			830,000.00+				
29001001/12020080 Tricycle Permit Licenses	4,953,753.37	3,712,490.00	10,000,000.00	10,000,000.00	6,287,510.00-	62.88%-	6,000,000.00	7,000,000.00	21,000,000.00
Total	**7,385,253.37**	**7,423,010.00**	**10,000,000.00**	**10,000,000.00**	**2,576,990.00-**	**25.77%-**	**6,000,000.00**	**7,000,000.00**	**21,000,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
LICENSES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12020000									
52001001/12020028 License for Commercial/Private Water Borehole	400,000.00	595,000.00	600,000.00	600,000.00	5,000.00-	0.83%-	350,000.00	450,000.00	1,300,000.00
52001001/12020081 License for Water Producing Companies	711,000.00	515,000.00	1,000,000.00	1,000,000.00	485,000.00-	48.50%-	300,000.00	350,000.00	1,050,000.00
52001001/12020089 Renewal of License for Water Producing Companies			1,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	1,200,000.00	1,660,000.00	4,560,000.00
52001001/12020090 Renewal of License for Commercial/Private Water Borehole	140,000.00	477,500.00	1,400,000.00	1,400,000.00	922,500.00-	65.89%-	1,000,000.00	1,900,000.00	5,400,000.00
Total	**1,251,000.00**	**1,587,500.00**	**4,200,000.00**	**4,200,000.00**	**2,612,500.00-**	**62.20%-**	**2,850,000.00**	**4,360,000.00**	**12,310,000.00**
LICENSES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12020000									
52102001/12020028 License For Commercial Water Vendor		54,000.00	50,000.00	50,000.00	4,000.00+	8.00%+	180,000.00	190,000.00	570,000.00
52102001/12020090 Renewal for Commercial Water Vendor	3,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	800,000.00	890,000.00	2,640,000.00
Total	**3,000.00**	**54,000.00**	**1,550,000.00**	**1,550,000.00**	**1,496,000.00-**	**96.52%-**	**980,000.00**	**1,080,000.00**	**3,210,000.00**
LICENSES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
350001001/12020096 Ecology Control Permit			120,000.00	120,000.00	120,000.00-	100.00%-	120,000.00	130,000.00	390,000.00
350001001/12020097 Renewal of Ecology Control Permit			60,000.00	60,000.00	60,000.00-	100.00%-	66,000.00	70,000.00	211,000.00
Total			**180,000.00**	**180,000.00**	**180,000.00-**	**100.00%-**	**186,000.00**	**200,000.00**	**601,000.00**
LICENSES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12020000									
21001001/12020036 Health Facilities Licenses	12,500.00								
21001001/12020086 Private Hospitals and Clinic Licenses	30,000.00	30,000.00			30,000.00+				
Total	**42,500.00**	**30,000.00**			**30,000.00+**				
TOTAL LICENSES	**82,871,409.33**	**94,805,762.24**	**384,370,000.00**	**384,370,000.00**	**289,564,237.76-**	**75.33%-**	**440,226,000.00**	**523,930,000.00**	**1,592,211,000.00**
FEES									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12040000									
11001001/12040027 Tender Fees	2,000,727.46	240,000.00	6,000,000.00	6,000,000.00	5,760,000.00-	96.00%-	3,000,000.00	4,000,000.00	12,000,000.00
11001001/12040442 Clinic Fees	518,858.00	586,966.00	650,000.00	650,000.00	63,034.00-	9.70%-	650,000.00	700,000.00	2,100,000.00
Total	**2,519,585.46**	**826,966.00**	**6,650,000.00**	**6,650,000.00**	**5,823,034.00-**	**87.56%-**	**3,650,000.00**	**4,700,000.00**	**14,100,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
OFFICE OF THE SECRETARY TO THE STATE GOVT.									
Organization/Economic Code									
10010001/12040000									
10001001/12040036 Billboard/Advertisement Fees	4,454,536.36	14,173,835.35			14,173,835.35+				
10013001/12040281 Identification of Enugu State Indigene Fees	2,283,205.00	1,551,340.44	2,500,000.00	2,500,000.00	948,659.56-	37.95%-	4,050,000.00	5,000,000.00	14,550,000.00
10013001/12040443 Canteen Fees (Sundry fee from Gov't Premises)	6,000.00								
10013001/12040010 Proceeds from Public Private Partnership		802,000.00			802,000.00+				
Total	**6,743,741.36**	**16,527,175.79**	**2,500,000.00**	**2,500,000.00**	**14,027,175.79+**	**561.09%+**	**4,050,000.00**	**5,000,000.00**	**14,550,000.00**
FEES									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
12003001/12040000									
12003001/12040036 Advertisement		8,000.00	170,000,000.00	170,000,000.00	169,992,000.00-	100.00%-	100,000,000.00	187,000,000.00	492,700,000.00
12003001/12040373 Trade Fair/ Great Festival			600,000.00	600,000.00	600,000.00-	100.00%-	1,400,000.00	1,540,000.00	4,634,000.00
Total		**8,000.00**	**170,600,000.00**	**170,600,000.00**	**170,592,000.00-**	**100.00%-**	**101,400,000.00**	**188,540,000.00**	**497,334,000.00**
FEES									
ENUGU STATE PRINTING & PUBLISHING COMPANY									
Organization/Economic Code									
23055001/12040000									
23055001/12040267 Registration Fees from Newspaper Readers		3,000.00	3,000.00	3,000.00			3,000.00	4,000.00	12,000.00
Total		**3,000.00**	**3,000.00**	**3,000.00**			**3,000.00**	**4,000.00**	**12,000.00**
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
40001001/12040000									
40001001/12040233 Audit fees from Parastatals & Govt Companies	100,000.00	3,671,515.75	1,750,000.00	1,750,000.00	1,921,515.75+	109.80%+	1,750,000.00	2,000,000.00	6,050,000.00
40001001/12040234 Arrears of Audit Fees			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	30,000.00	35,000.00	105,000.00
40001001/12040235 Registration of External Auditor	39,000.00	25,000.00	40,000.00	40,000.00	15,000.00-	37.50%-	2,500,000.00	3,000,000.00	9,300,000.00
40001001/12040340 Renewal of External Auditors' Registration	110,000.00	45,500.00	150,000.00	150,000.00	104,500.00-	69.67%-	100,000.00	120,000.00	370,000.00
Total	**249,000.00**	**3,742,015.75**	**4,440,000.00**	**4,440,000.00**	**697,984.25-**	**15.72%-**	**4,380,000.00**	**5,155,000.00**	**15,825,000.00**
FEES									
OFFICE OF THE AUDITOR GENERAL (LG)									
Organization/Economic Code									
40001002/12040000									
40001002/12040235 Registration of External Auditor	5,000.00		10,000.00	10,000.00	10,000.00-	100.00%-	10,000.00	12,000.00	37,000.00
40001002/12040340 Renewal of External Auditors' Registration	10,000.00		10,000.00	10,000.00	10,000.00-	100.00%-	2,000,000.00	2,500,000.00	7,500,000.00
40001002/12040347 Audit Fees from Local Governments	3,820,494.57	4,269,500.66	2,000,000.00	2,000,000.00	2,269,500.66+	113.48%+			
Total	**3,835,494.57**	**4,269,500.66**	**2,020,000.00**	**2,020,000.00**	**2,249,500.66+**	**111.36%+**	**2,010,000.00**	**2,512,000.00**	**7,537,000.00**
FEES									

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47017001/12060000									
47001001/12060471 Service Charge on ASCON Examination	1,470,450.00	1,236,000.00	1,820,000.00	1,820,000.00	584,000.00-	32.09%-	1,820,000.00	1,850,000.00	3,850,000.00
Total	**1,470,450.00**	**1,236,000.00**	**1,820,000.00**	**1,820,000.00**	**584,000.00-**	**32.09%-**	**1,820,000.00**	**1,850,000.00**	**3,850,000.00**
FEES									
INDEPENDENT ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12040000									
48001001/12040235 10% 0f External Auditors Fees			300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00	310,000.00	940,000.00
Total			**300,000.00**	**300,000.00**	**300,000.00-**	**100.00%-**	**300,000.00**	**310,000.00**	**940,000.00**
FEES									
MINISTRY OF INTER MINISTERIAL AFFAIRS									
Organization/Economic Code									
63001001/12040000									
63001001/12040705 Concession Fees for Truck Park at Emene			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-		2,000,000.00	4,000,000.00
Total			**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**		**2,000,000.00**	**4,000,000.00**
FEES									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Organization/Economic Code									
66001001/12040000									
66001001/12040190 Renewal of Registration of Social Clubs	72,600.00								
66001001/12040331 Renewal of Town Unions Clubs	26,000.00	21,000.00			21,000.00+				
66001001/12040362 Cooperative Annual Supervision Fees	79,550.00	43,450.00	55,000.00	55,000.00	11,550.00-	21.00%-	60,000.00	65,000.00	195,000.00
66001001/12040364 Registration of Cooperative Societies	1,709,500.00	1,814,500.00	1,900,000.00	1,900,000.00	85,500.00-	4.50%-	2,000,000.00	2,500,000.00	7,500,000.00
66001001/12040365 Renewal of Registration of Cooperative Societies	319,000.00	258,200.00			258,200.00+				
66001001/12040469 Registration of Neighborhood Association/Watch Group	75,500.00	448,000.00	500,000.00	500,000.00	52,000.00-	10.40%-	600,000.00	750,000.00	2,150,000.00
66001001/12040470 Renewal of Neighborhood Association /Watch Group	69,100.00	113,000.00	500,000.00	500,000.00	387,000.00-	77.40%-	550,000.00	600,000.00	1,850,000.00
Total	**2,351,250.00**	**2,698,150.00**	**2,955,000.00**	**2,955,000.00**	**256,850.00-**	**8.69%-**	**3,210,000.00**	**3,915,000.00**	**11,695,000.00**
FEES									
MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
Organization/Economic Code									
15001001/12040000									
15001001/12040025 Fumigation Spraying Pest Control Service	21,000.00								
15001001/12040027 Tender Fees		30,000.00			30,000.00+				
15001001/12040041 Laboratory Fees			2,000.00	2,000.00	2,000.00-	100.00%-	150,000.00	160,000.00	480,000.00
15001001/12040046 Veterinary Clinic Health Charges	73,000.00		150,000.00	150,000.00	150,000.00-	100.00%-	2,000.00	3,000.00	9,000.00
15001001/12040093 Trade Animal Control	520,000.00	1,720,000.00	1,100,000.00	1,100,000.00	620,000.00+	56.36%+	2,000,000.00	2,500,000.00	7,500,000.00
15001001/12040113 Meat Inspection Fees	1,797,650.00	1,778,500.00	3,600,000.00	3,600,000.00	1,821,500.00-	50.60%-	3,600,000.00	3,800,000.00	11,400,000.00
15001001/12040442 Clinic Charge Fees	101,450.00	115,000.00			115,000.00+				
Total	**2,513,100.00**	**3,643,500.00**	**4,852,000.00**	**4,852,000.00**	**1,208,500.00-**	**24.91%-**	**5,752,000.00**	**6,463,000.00**	**19,389,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
FEES	**2021**	**2022**	**2022**	**2022**	**2022**	**2022**	**Budget 2023**	**Budget 2024**	**Budget 2025**
ENUGU STATE POLYTECHNIC IWOLLO	₦	₦	₦	₦	₦	₦	₦	₦	₦
Organization/Economic Code									
17018001/12040000									
17018001/12040017 Registration of Contractors			200,000.00	200,000.00	200,000.00-	100.00%-	150,000.00	157,000.00	480,000.00
17018001/12040027 Tenders Fees	88,000.00	80,000.00	300,000.00	300,000.00	220,000.00-	73.33%-	200,000.00	210,000.00	641,000.00
17018001/12040151 Renewal of Contractors			100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00	105,000.00	320,000.00
17018001/12040228 Technical Services	40,000.00								
17018001/12040295 Fees from Regular/Undergraduate Students	1,597,500.00	573,800.00	10,800,000.00	10,800,000.00	10,226,200.00-	94.69%-	14,240,000.00	14,952,000.00	45,639,200.00
17018001/12040333 Consultancy Services		203,600.00	40,000,000.00	40,000,000.00	39,796,400.00-	99.49%-	20,000,000.00	25,000,000.00	75,000,000.00
17018001/12040420 Acceptance Fees	434,700.00	277,500.00	1,800,000.00	1,800,000.00	1,522,500.00-	84.58%-			
17018001/12040424 Hostel Fees	15,000.00	473,200.00	450,000.00	450,000.00	23,200.00+	5.16%+	450,000.00	472,000.00	1,441,000.00
17018001/12040426 Student Verification Fees		1,000.00			1,000.00+		1,450,000.00	1,522,000.00	4,646,000.00
17018001/12040514 Transcript Fees	121,500.00	114,000.00	400,000.00	400,000.00	286,000.00-	71.50%-			
17018001/12040515 Fees for obtaining Statement of Result	77,000.00	30,300.00	700,000.00	700,000.00	669,700.00-	95.67%-	400,000.00	420,000.00	1,282,000.00
17018001/12040521 Convocation Fees			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
17018001/12040684 Screening Fees (JAMB)		4,000.00			4,000.00+				
17018001/12040696 Loss of Receipts Fees			30,000.00	30,000.00	30,000.00-	100.00%-			
17018001/12040701 Certificate Collection Fees	10,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,050,000.00	3,205,000.00
17018001/12040735 PUTME Result Checking Fees	2,000.00	6,000.00			6,000.00+				
Total	**2,385,700.00**	**1,763,400.00**	**58,780,000.00**	**58,780,000.00**	**57,016,600.00-**	**97.00%-**	**37,990,000.00**	**43,888,000.00**	**132,654,200.00**
FEES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12040000									
15109001/12040240 Forestry Offences	20,000.00								
Total	**20,000.00**								
FEES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12040000									
20001001/12040027 Tenders Fees	501,000.00	100.00			100.00+				
20001001/12040058 Stamp Duties Fees	15,052,951.27	7,364,391.20	17,000,000.00	17,000,000.00	9,635,608.80-	56.68%-	10,000,000.00	12,000,000.00	37,000,000.00
Total	**15,553,951.27**	**7,364,491.20**	**17,000,000.00**	**17,000,000.00**	**9,635,508.80-**	**56.68%-**	**10,000,000.00**	**12,000,000.00**	**37,000,000.00**
FEES									
ENUGU STATE BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12040027 Tender Fees	29,667,577.68	2,184,875.00			2,184,875.00+				
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)	213,443,552.00	23,762,073.91			23,762,073.91+				
20008001/12040055 Registration of Motor Vehicles Fees	111,284,065.42	383,839,282.08	92,000,000.00	92,000,000.00	291,839,282.08+	317.22%+	100,000,000.00	120,000,000.00	364,000,000.00
20008001/12040056 Road Traffic Exam Fees	29,409,173.24	851,750.00	225,000,000.00	225,000,000.00	224,148,250.00-	99.62%-	150,000,000.00	180,000,000.00	546,000,000.00
20008001/12040057 Motor Vehicle New Number Plates	165,093,795.00	351,408,250.00			351,408,250.00+				
Total	**548,898,163.34**	**762,046,230.99**	**317,000,000.00**	**317,000,000.00**	**445,046,230.99+**	**140.39%+**	**250,000,000.00**	**300,000,000.00**	**910,000,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF COMMERCE AND INDUSTRY									
Organization/Economic Code									
22001001/12040000									
22001001/12040027 Tender Fees	433,000.00								
22001001/12040039 Agency Commission	72,260.00	75,000.00			75,000.00+				
22001001/12040098 Right of Way Permit Fees							20,000,000.00		
22001001/12040118 Cashew Produce Inspection Fees	380,500.00		6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-	7,000,000.00	8,500,000.00	24,500,000.00
22001001/12040119 Palm Oil Inspection Fees	3,650.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	4,300,000.00	5,000,000.00	16,100,000.00
22001001/12040120 Palm Kernel Produce Inspection Fees	377,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	200,000.00	12,000,000.00	27,200,000.00
22001001/12040122 Fees on Haulage of Industrial Goods/Products	3,251,000.00		400,000.00	400,000.00	400,000.00-	100.00%-	87,000,000.00	90,000,000.00	272,000,000.00
22001001/12040125 Registration of Business Premises (Current)	4,946,000.00	33,293,300.00	30,000,000.00	30,000,000.00	3,293,300.00+	10.98%+	3,000,000.00	4,800,000.00	12,800,000.00
22001001/12040126 Registration of Business Premises (Arrears)	1,566,000.00	45,600.00	1,600,000.00	1,600,000.00	1,554,400.00-	97.15%-	2,000,000.00	3,000,000.00	10,000,000.00
22001001/12040127 Renewal of Business Premises	91,384,700.00	89,601,300.00	85,000,000.00	85,000,000.00	4,601,300.00+	5.41%+	15,000,000.00	16,000,000.00	49,000,000.00
22001001/12040130 Fees on Haulage of Industrial Goods/Products (Quarry)	1,060,200.00								
22001001/12040326 Consumer Protection (Petition Fees)	10,000.00						2,000,000.00		
22001001/12040525 Production Inspection - Others	5,996,800.00	2,116,000.00	15,000,000.00	15,000,000.00	12,884,000.00-	85.89%-	10,000,000.00	12,000,000.00	35,000,000.00
Total	**109,481,110.00**	**125,131,200.00**	**145,000,000.00**	**145,000,000.00**	**19,868,800.00-**	**13.70%-**	**150,500,000.00**	**151,300,000.00**	**446,600,000.00**
FEES									
ENUGU STATE INVESTMENT DEVELOPMENT AUTHORITY									
Organization/Economic Code									
22001001/22001000									
22001002/12040017 Registration Fees for Investors			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	600,000.00	1,800,000.00
22001002/12040694 Renewal of Registration for Investors			500,000.00	500,000.00	500,000.00-	100.00%-			
22001002/12040694 Pre-qualification/Processing Fees			100,000.00	100,000.00	100,000.00-	100.00%-	2,000,000.00	2,500,000.00	7,500,000.00
Total			**1,100,000.00**	**1,100,000.00**	**1,100,000.00-**	**100.00%-**	**2,500,000.00**	**3,100,000.00**	**9,300,000.00**
FEES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12040000									
28001001/12040017 Contractors Registration Feed			250,000.00	250,000.00	250,000.00-	100.00%-	200,000.00	250,000.00	730,000.00
28001001/12040452 Food Quality Monitoring and Evaluation Fees	400,000.00								
Total	**400,000.00**		**250,000.00**	**250,000.00**	**250,000.00-**	**100.00%-**	**200,000.00**	**250,000.00**	**730,000.00**
FEES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12040000									
29001001/12040027 Tender Fees	940,000.00	150,000.00	1,000,000.00	1,000,000.00	850,000.00-	85.00%-	1,600,000.00	1,000,000.00	3,600,000.00
29001001/12040037 Deed Fees		10,000.00			10,000.00+				
29001001/12040039 Agency Fees	3,779,000.00	7,750,000.00			7,750,000.00+				
29001001/12040056 Road Traffic Inspection Test Fees	2,338,200.00	1,855,000.10	6,000,000.00	6,000,000.00	4,144,999.90-	69.08%-	3,000,000.00	4,000,000.00	12,000,000.00
29001001/12040058 Stamp Duties on Land Matters		100.00			100.00+				

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29001001/12040115 Haulage Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
29001001/12040133 Registration of Driving School			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
29001001/12040135 Renewal of Driving Schools	1,631,780.00	320,300.00	500,000.00	500,000.00	179,700.00-	35.94%-	500,000.00	300,000.00	1,150,000.00
29001001/12040138 Registration of Tricycle	3,102,000.00	1,400,000.00			1,400,000.00+		800,000.00	800,000.00	2,400,000.00
29001001/12040181 Development Fee	5,000.00	500.00			500.00+				
29001001/12040266 Plan Approval Fees	21,000.00								
29001001/12040393 Vehicle Inspection Test		10,900.00	70,000,000.00	70,000,000.00	69,989,100.00-	99.98%-	70,000,000.00	72,000,000.00	214,000,000.00
29001001/12040412 Courier Permits	4,803,000.00	4,450,000.00	4,000,000.00	4,000,000.00	450,000.00+	11.25%+	4,000,000.00	5,500,000.00	15,500,000.00
29001001/12040441 Concession Fees on Buses	7,300,000.00	1,720,000.00	10,000,000.00	10,000,000.00	8,280,000.00-	82.80%-	8,000,000.00	9,000,000.00	26,000,000.00
29001001/12040454 Registration of Private Taxis	213,500.00		200,000.00	200,000.00	200,000.00-	100.00%-	100,000.00		
29001001/12040468 Fees on Computerization of Land	15,000.00	15,000.00			15,000.00+				
29001001/12040551 Registration of Motorcycle	43,750.00								
29001001/12040668 Renewal of Motorcycle		130,000.00			130,000.00+				
29001001/12040669 Renewal of Private Taxis Registration			150,000.00	150,000.00	150,000.00-	100.00%-	300,000.00	120,000.00	360,000.00
29001001/12040670 Registration of Buses	9,874,581.36	10,338,600.00	8,000,000.00	8,000,000.00	2,338,600.00+	29.23%+	5,500,000.00	5,000,000.00	15,500,000.00
29001001/12040671 Renewal of Buses	350,000.00	805,000.00	1,200,000.00	1,200,000.00	395,000.00-	32.92%-			
29001001/12040672 Registration of Mass Transit Operators	240,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,000,000.00	1,000,000.00	3,000,000.00
29001001/12040673 Renewal of Tricycle	700,000.00	925,000.00			925,000.00+				
29001001/12040703 Renewal of Mass Transit Operators	710,000.00	581,000.00	4,000,000.00	4,000,000.00	3,419,000.00-	85.48%-	4,000,000.00	4,000,000.00	12,000,000.00
29001001/12040760 Renewal of Courier Permits	301,550.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,000,000.00	2,000,000.00	6,000,000.00
29001001/12040795 Concession Fees from Tricycle			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	8,000,000.00	27,000,000.00
Total	**36,368,361.36**	**30,461,400.10**	**124,050,000.00**	**124,050,000.00**	**93,588,599.90-**	**75.44%-**	**110,800,000.00**	**112,720,000.00**	**338,510,000.00**
FEES									
ENUGU STATE TRANSPORT COMPANY (ENTRACO)									
Organization/Economic Code									
29053001/12040000									
29053001/12040670 Registration of Buses							25,000,000.00	26,000,000.00	79,000,000.00
29053001/12040671 Renewal of Buses							5,000,000.00	5,500,000.00	16,500,000.00
Total							**30,000,000.00**	**31,500,000.00**	**95,500,000.00**
FEES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12040000									
29053002/12040036 Branding/Advertisement Placement Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	500,000.00	600,000.00	1,800,000.00
Total			**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**	**500,000.00**	**600,000.00**	**1,800,000.00**
FEES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040012 Material Testing Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00	2,300,000.00	6,700,000.00
34001001/12040017 Registration of Contractors	430,500.00	527,500.00	2,000,000.00	2,000,000.00	1,472,500.00-	73.63%-	2,000,000.00	2,200,000.00	6,700,000.00
34001001/12040027 Tenders Fees	2,352,500.00	1,400,000.00	6,000,000.00	6,000,000.00	4,600,000.00-	76.67%-	6,000,000.00	6,500,000.00	19,500,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/12040098 Right of Way Permit Fees/Cutting of Road	1,031,250.00	6,487,590.00	20,000,000.00	20,000,000.00	13,512,410.00-	67.56%-	20,000,000.00	25,000,000.00	75,000,000.00
34001001/12040151 Renewal of Contractors Registration	486,900.00	1,120,000.00	2,000,000.00	2,000,000.00	880,000.00-	44.00%-	2,000,000.00	2,300,000.00	6,800,000.00
Total	**4,301,150.00**	**9,535,090.00**	**32,000,000.00**	**32,000,000.00**	**22,464,910.00-**	**70.20%-**	**32,000,000.00**	**38,300,000.00**	**114,700,000.00**
FEES									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040245 Registration of Hotels	320,000.00								
36001001/12040334 Registration of Cultural Groups	20,000.00								
36001001/12040400 Registration of Contestants for Beauty Pageants							300,000.00	350,000.00	1,050,000.00
36001001/12040401 Registration of Artist Group			300,000.00	300,000.00	300,000.00-	100.00%-			
Total	**340,000.00**		**300,000.00**	**300,000.00**	**300,000.00-**	**100.00%-**	**300,000.00**	**350,000.00**	**1,050,000.00**
FEES									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040245 Registration of Hotel	1,000,000.00	4,290,000.00	1,000,000.00	1,000,000.00	3,290,000.00+	329.00%+	1,100,000.00	1,110,000.00	3,420,000.00
36052001/12040399 Renewal of Hotel	1,785,900.00	690,000.00	4,000,000.00	4,000,000.00	3,310,000.00-	82.75%-	4,400,000.00	5,200,000.00	15,320,000.00
36052001/12040674 Registration of Tourism Operators at Airport Stand			500,000.00	500,000.00	500,000.00-	100.00%-	530,000.00	560,000.00	1,680,000.00
36052001/12040742 Registration of Other Tourism Enterprises	11,600.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	550,000.00	1,650,000.00
36052001/12040743 Renewal of Registration of Other Tourism Enterprises							120,000.00	150,000.00	450,000.00
Total	**2,797,500.00**	**4,980,000.00**	**6,000,000.00**	**6,000,000.00**	**1,020,000.00-**	**17.00%-**	**6,650,000.00**	**7,570,000.00**	**22,520,000.00**
FEES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52001001/12040017 Registration of Contractors	215,000.00								
52001001/12040151 Renewal of Contractors		260,000.00			260,000.00+				
52001001/12040223 Inspection of Water Tankers		210,000.00	100,000.00	100,000.00	110,000.00+	110.00%+			
52001001/12040419 Water Quality Tests			100,000.00	100,000.00	100,000.00-	100.00%-			
Total	**215,000.00**	**470,000.00**	**200,000.00**	**200,000.00**	**270,000.00+**	**135.00%+**			
FEES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12040000									
52102001/12040017 Registration of Contractors	20,000.00								
52102001/12040223 Water Tanker Vendor Fees	2,562,900.00	3,544,902.12	15,000,000.00	15,000,000.00	11,455,097.88-	76.37%-	9,000,000.00	12,000,000.00	36,000,000.00
52102001/12040260 Water Connection	1,394,570.64	1,664,086.34	5,000,000.00	5,000,000.00	3,335,913.66-	66.72%-	5,000,000.00	6,000,000.00	18,000,000.00
52102001/12040263 Others	17,711,985.00	9,228,786.23			9,228,786.23+				
Total	**21,689,455.64**	**14,437,774.69**	**20,000,000.00**	**20,000,000.00**	**5,562,225.31-**	**27.81%-**	**14,000,000.00**	**18,000,000.00**	**54,000,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12040000									
53001001/12040266 Plan Approval Fees	120,110.00	1,355,500.00			1,355,500.00+				
53001001/12040662 Registration of Estate Developer	80,000,000.00	4,978,830.00	550,000.00	550,000.00	4,428,830.00+	805.24%+	650,000.00	750,000.00	2,250,000.00
Total	**80,120,110.00**	**6,334,330.00**	**550,000.00**	**550,000.00**	**5,784,330.00+**	**1,051.70%+**	**650,000.00**	**750,000.00**	**2,250,000.00**
FEES									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12040000									
53010001/12040017 Registration of Contractors	275,150.00	405,500.00	180,000.00	180,000.00	225,500.00+	125.28%+	207,000.00	238,000.00	730,000.00
53010001/12040027 Tender Fees	150,200.00	150,150.00	660,000.00	660,000.00	509,850.00-	77.25%-	759,000.00	872,000.00	2,678,000.00
53010001/12040053 Application Fee	45,090.48	1,167,082.00	13,500,000.00	13,500,000.00	12,332,918.00-	91.35%-	15,525,000.00	17,853,000.00	54,620,000.00
53010001/12040058 Stamp Fees	127,400.00		270,000.00	270,000.00	270,000.00-	100.00%-	310,500.00	357,000.00	1,095,500.00
53010001/12040151 Renewal of Contractors							1,035,000.00	1,190,000.00	3,653,000.00
53010001/12040158 Search Fee	237,763.18	410,500.00	900,000.00	900,000.00	489,500.00-	54.39%-			
53010001/12040162 Consent Fee	7,625,400.00	7,240,100.00	67,500,000.00	67,500,000.00	60,259,900.00-	89.27%-	70,870,000.00	476,000.00	1,461,000.00
53010001/12040164 Certified True Copy	10,000.00	131,100.00	360,000.00	360,000.00	228,900.00-	63.58%-	414,000.00	78,953,000.00	242,351,000.00
53010001/12040167 Survey Fee	480,000.00	240,100.00	59,700,000.00	59,700,000.00	59,459,900.00-	99.60%-	68,655,000.00	12,000,000.00	37,000,000.00
53010001/12040169 Computerization Fee	30,500.00	173,450.00	3,900,000.00	3,900,000.00	3,726,550.00-	95.55%-	4,485,000.00	89,268,000.00	267,260,000.00
53010001/12040170 Mortgage Fee		20,050.00			20,050.00+				
53010001/12040171 Change of Purpose Clause Fee	757,050.00	2,555,050.00	3,600,000.00	3,600,000.00	1,044,950.00-	29.03%-	4,140,000.00	4,761,000.00	14,614,000.00
53010001/12040173 Verification of Title	184,050.00	244,710.00	5,400,000.00	5,400,000.00	5,155,290.00-	95.47%-	6,210,000.00	7,141,000.00	21,920,000.00
53010001/12040177 Caveat Fee	10,100.00	30,050.00	150,000.00	150,000.00	119,950.00-	79.97%-	172,000.00	198,000.00	608,000.00
53010001/12040255 Survey/Legal Fee		200,000.00			200,000.00+				
53010001/12040269 Fencing Fees	4,054,128.50	1,468,446.00	208,800,000.00	208,800,000.00	207,331,554.00-	99.30%-	24,012,000.00	276,138,000.00	631,515,000.00
53010001/12040276 Plan Approval Fee	3,472,460.00	3,767,912.00	41,400,000.00	41,400,000.00	37,632,088.00-	90.90%-	47,610,000.00	54,751,000.00	168,062,000.00
53010001/12040277 Merger Fee	50,000.00		360,000.00	360,000.00	360,000.00-	100.00%-	414,000.00	476,000.00	1,461,000.00
53010001/12040318 Sewerage Maintenance Fee			27,000.00	27,000.00	27,000.00-	100.00%-	31,000.00	35,000.00	108,000.00
53010001/12040461 Street naming Fee	500,050.00		1,800,000.00	1,800,000.00	1,800,000.00-	100.00%-	2,070,000.00	2,380,000.00	7,306,000.00
53010001/12040595 1% Agreement Fees			360,000.00	360,000.00	360,000.00-	100.00%-	414,000.00	476,000.00	1,461,000.00
53010001/12040655 Estate Management			1,440,000.00	1,440,000.00	1,440,000.00-	100.00%-	1,656,000.00		
53010001/12040746 Agreement Fees	25,000.00								
53010001/12040796 Annexation			1,800,000.00	1,800,000.00	1,800,000.00-	100.00%-	2,070,000.00	2,308,000.00	7,234,000.00
Total	**18,034,342.16**	**18,204,200.00**	**412,107,000.00**	**412,107,000.00**	**393,902,800.00-**	**95.58%-**	**251,059,500.00**	**549,871,000.00**	**1,465,137,500.00**
FEES									
MINISTRY OF RURAL DEVELOPMENT									
Organization/Economic Code									
54001001/12040000									
54001001/12040027 Tender Fees	10,000.00								
54001001/12040189 Registration of Town Unions and Social Clubs	162,000.00	127,500.00	210,000.00	210,000.00	82,500.00-	39.29%-	500,000.00	550,000.00	1,650,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54001001/12040190 Renewal of Registration of Town Unions and Social Clubs	642,983.00	898,900.00	1,416,000.00	1,416,000.00	517,100.00-	36.52%-	1,500,000.00	1,700,000.00	3,390,000.00
54007001/12040464 Fire Service Fees from Petroleum Products	2,878,900.00	3,530,500.00	3,400,000.00	3,400,000.00	130,500.00+	3.84%+	3,900,000.00	4,000,000.00	12,100,000.00
54007001/12040465 Fire Service Fees from other Business Houses	2,862,200.00	3,691,500.00	9,300,000.00	9,300,000.00	5,608,500.00-	60.31%-	10,000,000.00	12,000,000.00	35,000,000.00
54007001/12040466 Registration of Liquefied Gas Plants	3,000.00	10,000.00	3,000,000.00	3,000,000.00	2,990,000.00-	99.67%-	3,000,000.00	3,100,000.00	9,600,000.00
54007001/12040467 Renewal of Registration of Liquefied Gas Plants	15,000.00	36,000.00	3,000,000.00	3,000,000.00	2,964,000.00-	98.80%-	3,000,000.00	4,000,000.00	52,000,000.00
54007001/12040714 Fire Services Fees from Bakeries	5,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,700,000.00	1,800,000.00	5,400,000.00
54007001/12040715 Fire Services Fees from Construction Firms	35,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,600,000.00	1,700,000.00	5,200,000.00
54007001/12040716 Fire Services Fees from Block Industries			1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,700,000.00	1,800,000.00	5,500,000.00
54007001/12040717 Fire Services Fees from Cold Rooms			1,100,000.00	1,100,000.00	1,100,000.00-	100.00%-	1,100,000.00	1,200,000.00	3,600,000.00
54007001/12040718 Fire Services Fees from Aluminum Industries			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,500,000.00	3,000,000.00	9,000,000.00
54007001/12040719 Fire Services Fees from Water Packaging Companies	2,500.00		850,000.00	850,000.00	850,000.00-	100.00%-	850,000.00	900,000.00	2,700,000.00
54007001/12040720 Fire Services Fees from Private Schools	2,500.00		900,000.00	900,000.00	900,000.00-	100.00%-	900,000.00	950,000.00	2,850,000.00
54007001/12040721 Fire Services Fees from Pool/Casino Company Headquarters			700,000.00	700,000.00	700,000.00-	100.00%-	800,000.00	900,000.00	2,700,000.00
54007001/12040744 Fire Services Fees from Saw Mill Machine/Engines			800,000.00	800,000.00	800,000.00-	100.00%-	1,000,000.00	2,000,000.00	6,000,000.00
54007001/12040745 Fire Services Fees from Private Hospitals	2,500.00		2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,500,000.00	3,000,000.00	9,000,000.00
54001001/12040791 Issuance of Inauguration Certificate to Town Union							2,000,000.00		
Total	**6,621,583.00**	**8,294,400.00**	**34,376,000.00**	**34,376,000.00**	**26,081,600.00-**	**75.87%-**	**38,550,000.00**	**42,600,000.00**	**165,690,000.00**
FEES									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12040000									
60001001/12040027 Tender Fees	10,106,100.00		100,000.00	100,000.00	100,000.00-	100.00%-	2,300,000.00	2,400,000.00	7,200,000.00
60001001/12040037 Deed Fees	125,672,848.21	205,880,326.42	233,681,800.00	233,681,800.00	27,801,473.58-	11.90%-	135,000,000.00	135,100,000.00	405,300,000.00
60001001/12040058 Fees for Stamp Duty on Land Matters	36,027,499.65	42,565,454.10	50,000,000.00	50,000,000.00	7,434,545.90-	14.87%-	40,000,000.00	41,000,000.00	123,000,000.00
60001001/12040150 Registration Fees of Application on Petrol Filling Station A			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	100,000.00	120,000.00	370,000.00
60001001/12040168 Non-Refundable Application Fees	12,347,850.00	8,686,000.00	30,000,000.00	30,000,000.00	21,314,000.00-	71.05%-	15,000,000.00	15,300,000.00	46,200,000.00
60001001/12040181 Development Fees	66,807,862.50	30,558,709.94	1,500,000,000.00	1,500,000,000.00	1,469,441,290.06-	97.96%-	1,000,000,000.00	1,600,100,000.00	4,200,300,000.00
60001001/12040251 Registration Fees of Application on Industrial Buildings			7,500,000.00	7,500,000.00	7,500,000.00-	100.00%-			
60001001/12040255 Survey Fees	9,178,015.69	9,165,300.00	10,000,000.00	10,000,000.00	834,700.00-	8.35%-	100,000.00	120,000.00	370,000.00
60001001/12040269 Registration Fees of Application on Fencing of Plot	1,222,594.56	640,500.00	3,100,000.00	3,100,000.00	2,459,500.00-	79.34%-	1,500,000.00	1,600,000.00	5,000,000.00
60001001/12040270 Inspection Fees on Fencing of Plots	169,900.00	501,040.00	600,000.00	600,000.00	98,960.00-	16.49%-	600,000.00	700,000.00	2,100,000.00
60001001/12040271 Inspection Fees on Stages of Work (Pegging)	112,300.00		500,000.00	500,000.00	500,000.00-	100.00%-	300,000.00	350,000.00	1,010,000.00
60001001/12040272 Inspection Fees on Building Completion Certificate	136,439,021.42	171,375,679.24	500,000.00	500,000.00	170,875,679.24+	34,175.14%+	80,000,000.00	89,000,000.00	264,000,000.00
60001001/12040273 Inspection Fees on Alterations Repairs and Extension of Com	282,900.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	150,000.00	160,000.00	480,000.00
60001001/12040276 Plans Approval Fees	30,409,563.88	4,515,075.00	150,000,000.00	150,000,000.00	145,484,925.00-	96.99%-	200,000.00	250,000.00	740,000.00
60001001/12040382 Inspection Fees on Hospital/Health Institutions Approval of			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	50,000.00	51,000.00	153,000.00
60001001/12040384 Approval Fees for Hospital/Health Institutions Building Plan			500,000.00	500,000.00	500,000.00-	100.00%-	100,000.00	120,000.00	350,000.00
60001001/12040468 Fees on Computerization of Land	7,162,339.28	27,767,928.64	6,000,000.00	6,000,000.00	21,767,928.64+	362.80%+	7,000,000.00	7,100,000.00	21,300,000.00
60001001/12040701 Printing of Certificate /Collection Fee	4,364,203.24	2,835,580.00	6,500,000.00	6,500,000.00	3,664,420.00-	56.38%-	5,000,000.00	5,500,000.00	16,500,000.00
60001001/12040750 Correction of Certificates Fee							50,000.00	55,000.00	165,000.00
60001001/12040754 Stamp Duty on Certificate of Occupancy		36,050.00	2,500,000.00	2,500,000.00	2,463,950.00-	98.56%-			
60001001/12040762 Registration Fees of Application on Movable Kiosk Approval P			1,100,000.00	1,100,000.00	1,100,000.00-	100.00%-	50,000.00	55,000.00	170,000.00
60001001/12040763 Approval Fees for Schools Buildings and Other Public use Plot	400,000.00	665,000.00	1,100,000.00	1,100,000.00	435,000.00-	39.55%-	100,000.00	120,000.00	350,000.00
60001001/12040764 Inspection Fees on New Petrol Filling Station/Service Station			5,100,000.00	5,100,000.00	5,100,000.00-	100.00%-	50,000.00	55,000.00	165,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
60001001/12040765 Inspec. Fees on Alterns Repairs and Exten. Of Resid. Build			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
60001001/12040766 Inspection Fees on Alterations Repairs and Extension of Com			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
60001001/12040767 Inspection Fees on Renovation/Extension of Industrial Building			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
60001001/12040768 Inspection Fees on Variation of Approved Planning Scheme			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
60001001/12040769 Inspection Fees on Demolition			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
60001001/12040770 Inspection Fees on Market Approval Plan			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
60001001/12040771 Inspection Fees on Customary Right of Occupancy	20,000.00	2,781,100.00	500,000.00	500,000.00	2,281,100.00+	456.22%+	30,000.00	36,000.00	106,000.00
60001001/12040772 Registration Fees on Building/Amendment of Plan (Residential	1,117,360.00	117,670.00	2,000,000.00	2,000,000.00	1,882,330.00-	94.12%-	2,000,000.00	2,100,000.00	6,600,000.00
60001001/12040773 Registration Fees of Application on Commercial Buildings	30,000.00	949,809.00	2,000,000.00	2,000,000.00	1,050,191.00-	52.51%-	600,000.00	650,000.00	1,950,000.00
60001001/12040774 Registration Fees of Application on Building Renovation Plan			200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	250,000.00	750,000.00
60001001/12040775 Registration Fees of Application on Temporary Building Approv			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	50,000.00	54,000.00	164,000.00
60001001/12040776 Registration Fees of Application on Variation Plan	20,000.00	532,000.00	1,000,000.00	1,000,000.00	468,000.00-	46.80%-	30,000.00	35,000.00	104,000.00
60001001/12040777 Registration Fees of Application on Revalidation of Expired			200,000.00	200,000.00	200,000.00-	100.00%-	50,000.00	59,000.00	169,000.00
60001001/12040778 Registration Fees of Application on Market Approval Plan			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	60,000.00	69,000.00	199,000.00
60001001/12040779 Registration Fees on Industrial Site Approval Plan (Mechanic			3,100,000.00	3,100,000.00	3,100,000.00-	100.00%-	50,000.00	59,000.00	189,000.00
60001001/12040780 Filling of Documents Fees	3,000.00	10,900.00	600,000.00	600,000.00	589,100.00-	98.18%-	10,000.00	13,000.00	38,000.00
60001001/12040781 Inspection Fees on Residential Building Plan	271,830.00	50,800.00	500,000.00	500,000.00	449,200.00-	89.84%-	350,000.00	400,000.00	1,200,000.00
60001001/12040782 Inspection Fees on Commercial Building Plan	181,000.00	25,000.00	700,000.00	700,000.00	675,000.00-	96.43%-	200,000.00	250,000.00	750,000.00
60001001/12040783 Inspection Fees on Residential/Commercial Building Plan	68,700.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	100,000.00	150,000.00	440,000.00
60001001/12040784 Inspection Fees on Industrial Building Plan	13,925.00	70,000.00	5,000,000.00	5,000,000.00	4,930,000.00-	98.60%-	10,000.00	16,000.00	46,000.00
60001001/12040785 Inspection Fees on Layout Plans	155,600.00	495,000.00	10,000,000.00	10,000,000.00	9,505,000.00-	95.05%-	200,000.00	250,000.00	750,000.00
60001001/12040786 Inspection Fees on Temporary Shed			600,000.00	600,000.00	600,000.00-	100.00%-	100,000.00	150,000.00	430,000.00
60001001/12040787 Inspection Fees on Schools Approval/Other Public Use Plots	6,000.00	818,424.32	6,000,000.00	6,000,000.00	5,181,575.68-	86.36%-	2,000,000.00	2,500,000.00	7,500,000.00
60001001/12040788 Inspection Fees on Street Naming Site Certificate	100,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	200,000.00	250,000.00	750,000.00
60001001/12040789 Registration Fees of Application on Layout/Allotment Approval	181,000.00	311,000.00	10,000,000.00	10,000,000.00	9,689,000.00-	96.89%-	200,000.00	250,000.00	750,000.00
60001001/12040790 Cloth Copy Fee			700,000.00	700,000.00	700,000.00-	100.00%-			
Total	**442,871,413.43**	**511,354,346.66**	**2,077,381,800.00**	**2,077,381,800.00**	**1,566,027,453.34-**	**75.38%-**	**1,294,390,000.00**	**1,907,127,000.00**	**5,119,098,000.00**
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040058									
26001001/12040089 Oath Fees	1,740,156.67	141,650.00	150,000.00	150,000.00	8,350.00-	5.57%-	100,000.00	120,000.00	370,000.00
26001001/12040090 Estate Administration Fees	1,375,779.52	942,029.20	3,000,000.00	3,000,000.00	2,057,970.80-	68.60%-	300,000.00	400,000.00	1,200,000.00
26001001/12040091 Fiat Fees	1,055,647.79	228,450.00	300,000.00	300,000.00	71,550.00-	23.85%-	500,000.00	700,000.00	2,000,000.00
26001001/12040092 Justice of Peace Fees			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	550,000.00	1,650,000.00
26001001/12040282 Trust Fees	320,137.50	7,697,971.44	240,000.00	240,000.00	7,457,971.44+	3,107.49%+	240,000.00	250,000.00	770,000.00
Total	**4,491,721.48**	**9,010,100.64**	**4,190,000.00**	**4,190,000.00**	**4,820,100.64+**	**115.04%+**	**1,640,000.00**	**2,020,000.00**	**5,990,000.00**
FEES									
CITIZENS RIGHT AND MEDIA CENTRE									
Organization/Economic Code									
26007001/12040000									
26007001/12040472 Registration Fees on Mediation	431,550.00	435,350.00	315,000.00	315,000.00	120,350.00+	38.21%+	335,000.00	345,000.00	1,035,000.00
Total	**431,550.00**	**435,350.00**	**315,000.00**	**315,000.00**	**120,350.00+**	**38.21%+**	**335,000.00**	**345,000.00**	**1,035,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
JUDICIAL HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040026 Court Fees	74,451,923.55	69,135,513.23	71,000,000.00	71,000,000.00	1,864,486.77-	2.63%-	90,000,000.00	80,000,000.00	260,000,000.00
26051001/12040027 Tender Fees		202,270.00	20,000.00	20,000.00	182,270.00+	911.35%+	50,000.00		50,000.00
26051001/12040283 Probate Fees	201,412,814.34	329,379,626.04	250,000,000.00	250,000,000.00	79,379,626.04+	31.75%+	2,000,000.00	10,000.00	2,030,000.00
26051001/12040284 Election Petition Tribunal Fees	8,300.00	2,021,531.00	10,000.00	10,000.00	2,011,531.00+	20,115.31%+	350,000,000.00	300,000,000.00	1,050,000,000.00
Total	**275,873,037.89**	**400,738,940.27**	**321,030,000.00**	**321,030,000.00**	**79,708,940.27+**	**24.83%+**	**442,050,000.00**	**380,010,000.00**	**1,312,080,000.00**
FEES									
ENUGU STATE MULTI DOOR COURT HOUSE									
Organization/Economic Code									
53010001/12040000									
26051025/12040090 Alternative Dispute Resolution Administrative Fees	521,700.00	1,380,500.00	643,000.00	643,000.00	737,500.00+	114.70%+	1,000,000.00	1,500,000.00	4,100,000.00
26051025/12040286 Alternative Dispute Resolution Training Fees	4,170,000.00	445,265.00	5,000,000.00	5,000,000.00	4,554,735.00-	91.09%-	5,000,000.00	5,500,000.00	16,100,000.00
26051025/12040333 Consultancy Fees	136,400.00	22,320.00	100,000.00	100,000.00	77,680.00-	77.68%-	1,000,000.00	1,500,000.00	4,000,000.00
26051025/12040748 Alternative Dispute Resolution Session Fees	348,000.00		600,000.00	600,000.00	600,000.00-	100.00%-	1,000,000.00	1,500,000.00	4,100,000.00
Total	**5,176,100.00**	**1,848,085.00**	**6,343,000.00**	**6,343,000.00**	**4,494,915.00-**	**70.86%-**	**8,000,000.00**	**10,000,000.00**	**28,300,000.00**
FEES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
26052001/12040026 Court Fees	45,684,645.01	35,110,836.51	32,000,000.00	32,000,000.00	3,110,836.51+	9.72%+	45,000,000.00	50,000,000.00	150,000,000.00
Total	**45,684,645.01**	**35,110,836.51**	**32,000,000.00**	**32,000,000.00**	**3,110,836.51+**	**9.72%+**	**45,000,000.00**	**50,000,000.00**	**150,000,000.00**
FEES									
MINISTRY OF CAPITAL TERRITORY DEVELOPMENT									
Organization/Economic Code									
65001001/12040000									
65001001/12040054 Parking Fees	3,272,204.00	3,516,039.00	4,000,000.00	4,000,000.00	483,961.00-	12.10%-	4,000,000.00	4,500,000.00	13,500,000.00
65001001/12040266 Fees From Non Compliance on Plan Approval		30,000.00			30,000.00+				
65001001/12040384 Vetting Fees from Building Plan	91,192,779.00	44,915,200.00	300,000,000.00	300,000,000.00	255,084,800.00-	85.03%-	200,000,000.00	300,500,000.00	810,500,000.00
Total	**94,464,983.00**	**48,461,239.00**	**304,000,000.00**	**304,000,000.00**	**255,538,761.00-**	**84.06%-**	**204,000,000.00**	**305,000,000.00**	**824,000,000.00**
FEES									
MINISTRY OF YOUTH AND SPORT									
Organization/Economic Code									
13001001/12040000									
13001001/12040183 Registration of Youth Clubs and Orgnisations	100,000.00		200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	250,000.00	750,000.00
13001001/12040184 Renewal of Youth Clubs and Organisations		44,000.00	50,000.00	50,000.00	6,000.00-	12.00%-	50,000.00	55,000.00	165,000.00
13001001/12040286 Course Fees from train the Trainers Programmes		200.00			200.00+				
Total	**100,000.00**	**44,200.00**	**250,000.00**	**250,000.00**	**205,800.00-**	**82.32%-**	**250,000.00**	**305,000.00**	**915,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees	5,600.00								
14001001/12040154 Registration of Voluntary Organization and Adult Social Club			600,000.00	600,000.00	600,000.00-	100.00%-	700,000.00	750,000.00	2,250,000.00
14001001/12040188 Renewal of Registration fees for Day Care Centre	355,100.00	60,000.00	600,000.00	600,000.00	540,000.00-	90.00%-	450,000.00	500,000.00	1,550,000.00
14001001/12040000 Registration of Voluntary Organization and Adult Social Club	205,450.00	200,000.00			200,000.00+				
14001001/12040190 Renewal of Voluntary Organisation and Adult Social Club	50,000.00	100,000.00	350,000.00	350,000.00	250,000.00-	71.43%-	700,000.00	750,000.00	2,250,000.00
14001001/12040449 Registration fee for Day Care Centre	350,000.00	101,400.00	600,000.00	600,000.00	498,600.00-	83.10%-	600,000.00	650,000.00	1,950,000.00
Total	**966,150.00**	**461,400.00**	**2,150,000.00**	**2,150,000.00**	**1,688,600.00-**	**78.54%-**	**2,450,000.00**	**2,650,000.00**	**8,000,000.00**
FEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040027 Tender Fees		30,000.00			30,000.00+				
17001001/12040065 Application Form Fees from Vocational School	90,000.00		200,000.00	200,000.00	200,000.00-	100.00%-	3,500,000.00	4,600,000.00	13,000,000.00
17001001/12040080 Certificate Evaluation	66,000.00	88,000.00	150,000.00	150,000.00	62,000.00-	41.33%-	60,000.00	70,000.00	210,000.00
17001001/12040082 WAEC/NECO Approval for SSIII	2,410,000.00	2,460,000.00	1,500,000.00	1,500,000.00	960,000.00+	64.00%+	2,000,000.00	2,100,000.00	6,300,000.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	317,625.00	280,500.00	500,000.00	500,000.00	219,500.00-	43.90%-	200,000.00	300,000.00	1,000,000.00
17001001/12040264 Fees for Registration of Non Formal Education Centre			150,000.00	150,000.00	150,000.00-	100.00%-			
17001001/12040474 Renewal of Registration Fee of Vocation Center			200,000.00	200,000.00	200,000.00-	100.00%-			
17001001/12040475 Registration of Private School	6,827,200.00	11,518,200.00	12,000,000.00	12,000,000.00	481,800.00-	4.02%-	6,000,000.00	6,500,000.00	19,200,000.00
17001001/12040476 Renewal of Registration of Private School	23,768,630.73	29,599,700.00	35,000,000.00	35,000,000.00	5,400,300.00-	15.43%-	35,000,000.00	36,000,000.00	108,000,000.00
17001001/12040477 Application Form Fees from Private School	4,617,940.00	13,005,000.00	10,000,000.00	10,000,000.00	3,005,000.00+	30.05%+			
17001001/12040479 Common Entrance Fees	2,416,150.00	1,594,000.00			1,594,000.00+				
Total	**40,513,545.73**	**58,575,400.00**	**59,700,000.00**	**59,700,000.00**	**1,124,600.00-**	**1.88%-**	**46,760,000.00**	**49,570,000.00**	**147,710,000.00**
FEES									
ENUGU STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12000000									
17003001/12000017 Contractor Registration Fees	250,000.00	810,000.00	1,000,000.00	1,000,000.00	190,000.00-	19.00%-	1,000,000.00	1,200,000.00	3,450,000.00
17003001/12000027 Tender Fees		4,080,000.00	4,000,000.00	4,000,000.00	80,000.00+	2.00%+	4,000,000.00	4,200,000.00	12,700,000.00
17003001/12000151 Renewal of Contractor Registration Fees	50,000.00	50,000.00			50,000.00+				
17003001/12000694 Pre-qualification/Processing Fees			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-			
Total	**300,000.00**	**4,940,000.00**	**8,000,000.00**	**8,000,000.00**	**3,060,000.00-**	**38.25%-**	**5,000,000.00**	**5,400,000.00**	**16,150,000.00**
FEES									
ENUGU STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12040000									
17008001/12040299 Binding Charges		1,000.00	20,000.00	20,000.00	19,000.00-	95.00%-	45,000.00	50,000.00	150,000.00
17008001/12040409 Certification of Newspapers/Others		39,000.00	100,000.00	100,000.00	61,000.00-	61.00%-	70,000.00	80,000.00	238,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17008001/12040582 Library Registration	571,200.00	485,870.00	1,000,000.00	1,000,000.00	514,130.00-	51.41%-	1,000,000.00	1,200,000.00	3,700,000.00
17008001/12070032 Earnings from Computer Services/Photocopying			5,000.00	5,000.00	5,000.00-	100.00%-			
Total	**571,200.00**	**525,870.00**	**1,125,000.00**	**1,125,000.00**	**599,130.00-**	**53.26%-**	**1,115,000.00**	**1,330,000.00**	**4,088,000.00**
FEES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12040000									
17009001/12040027 Tender Fees	114,261,619.61								
17009001/12040052 Exams Fees	745,750.00	7,964,220.00			7,964,220.00+				
17009001/12040062 Issue of Statement of Result Fees (PSLC & TC II)	95,500.00	13,000.00	1,000,000.00	1,000,000.00	987,000.00-	98.70%-	1,000,000.00	1,000,000.00	3,000,000.00
17009001/12040337 Development Fee	1,908,680.00								
17009001/12040481 Exam Fees - Primary School Leaving Cert. (Q and A)	10,357,159.31	179,397,813.83	115,000,000.00	115,000,000.00	64,397,813.83+	56.00%+	126,000,000.00	127,000,000.00	381,000,000.00
17009001/12040482 Exam Fees - Transition Exam (Q and A)	38,087,597.00	130,389,000.00	134,000,000.00	134,000,000.00	3,611,000.00-	2.69%-	128,300,000.00	129,300,000.00	387,900,000.00
17009001/12040483 Exam Fees Basic Education Certificate Examination (Main)	7,492,728.00	17,438,500.00	220,500,000.00	220,500,000.00	203,061,500.00-	92.09%-	230,300,000.00	231,300,000.00	693,900,000.00
17009001/12040484 Exam Fees - Special Science School (CEE)	3,000.00								
17009001/12040485 Exam Fees - Others (Re-issue of Lost /Referred Candidates Ce	500,000.00								
17009001/12040486 Uniform Mock Fee	1,262,700.00								
17009001/12040515 Fees for Obtaining Statement of result	355,650.00	5,000.00			5,000.00+				
17009001/12040630 Uniform Exam Fees	20,970,621.47	58,264,775.77	105,826,200.00	105,826,200.00	47,561,424.23-	44.94%-	10,000,000.00	11,000,000.00	33,000,000.00
17009001/12040675 Resit Exams Basic Education Certificate Examination	467,500.00	8,508,210.83	5,250,000.00	5,250,000.00	3,258,210.83+	62.06%+	11,000,000.00	11,000,000.00	33,000,000.00
17009001/12040737 Basic Education Certificate Examination Fees (Q and A)	3,925,600.00	166,235,010.00	36,000,000.00	36,000,000.00	130,235,010.00+	361.76%+	56,400,000.00	57,400,000.00	172,200,000.00
17009001/12040761 Basic Education Certificate Examination Fee Photo Album	48,000.00	19,230,700.00	1,860,000.00	1,860,000.00	17,370,700.00+	933.91%+	2,130,000.00	3,130,000.00	9,390,000.00
Total	**200,482,105.39**	**587,446,230.43**	**619,436,200.00**	**619,436,200.00**	**31,989,969.57-**	**5.16%-**	**565,130,000.00**	**571,130,000.00**	**1,713,390,000.00**
FEES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12040000									
17010001/12040264 Fees for Registration of Non Formal Learning Center	269,900.00	45,000.00	100,000.00	100,000.00	55,000.00-	55.00%-	100,000.00	100,000.00	250,000.00
17010001/12040265 Renewal of Non Formal Learning Center			200,000.00	200,000.00	200,000.00-	100.00%-	100,000.00	150,000.00	400,000.00
17010001/12040739 Reg of ICT and Other Non Formal Education Training Center			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	50,000.00	150,000.00
17010001/12040740 Renewal of ICT and Other Non Formal Education Training Centre			100,000.00	100,000.00	100,000.00-	100.00%-	50,000.00	50,000.00	150,000.00
Total	**269,900.00**	**45,000.00**	**450,000.00**	**450,000.00**	**405,000.00-**	**90.00%-**	**300,000.00**	**350,000.00**	**950,000.00**
FEES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU									
Organization/Economic Code									
17019001/12040000									
17019001/12040017 Registration of Contractor			200,000.00	200,000.00	200,000.00-	100.00%-	400,000.00	1,200,000.00	2,850,000.00
17019001/12040024 Accreditation Fee	1,880,000.00	846,500.00	1,200,000.00	1,200,000.00	353,500.00-	29.46%-	200,000.00	220,000.00	650,000.00
17019001/12040027 Tendering Fees	70,000.00	108,000.00	100,000.00	100,000.00	8,000.00+	8.00%+	900,000.00	2,200,000.00	5,400,000.00
17019001/12040030 Professionals Registration Fees							1,500,000.00	1,600,000.00	4,900,000.00
17019001/12040041 Lab/Med Screening Fees	3,270,300.00								
17019001/12040052 Students Tuition Fees	57,452,529.78	18,078,835.00	100,000,000.00	100,000,000.00	81,921,165.00-	81.92%-	75,000,000.00	85,000,000.00	255,000,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17019001/12040151 Renewal of Contractor			200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	500,000.00	1,250,000.00
17019001/12040193 Training and Development	395,500.00								
17019001/12040202 Hostel Fees	3,758,293.44	706,600.00	6,000,000.00	6,000,000.00	5,293,400.00-	88.22%-	5,000,000.00	7,000,000.00	20,000,000.00
17019001/12040274 Registration/Late Registration Fees (Late Payment Penalty)	2,454,150.00	39,000.00	800,000.00	800,000.00	761,000.00-	95.13%-	200,000.00	300,000.00	900,000.00
17019001/12040278 Publication/Brochure Fees			120,000.00	120,000.00	120,000.00-	100.00%-	60,000.00	300,000.00	760,000.00
17019001/12040315 JAMB Adm Letters	2,607,222.00	2,948,314.30	100,000.00	100,000.00	2,848,314.30+	2,848.31%+			
17019001/12040316 Medical Examination Fees		23,000.00			23,000.00+				
17019001/12040318 Sanitation Fees	126,000.00								
17019001/12040337 Development Fees		2,026,600.00			2,026,600.00+				
17019001/12040420 Acceptance Fees	3,051,836.65	4,758,600.00	3,500,000.00	3,500,000.00	1,258,600.00+	35.96%+	2,000,000.00	1,100,000.00	4,300,000.00
17019001/12040426 Certification Verification Fees	2,169,630.00	6,789,330.06	600,000.00	600,000.00	6,189,330.06+	1,031.56%+	5,500,000.00	5,800,000.00	17,200,000.00
17019001/12040503 Student Induction Fees	187,900.00	15,000.00			15,000.00+				
17019001/12040510 Degree Programme Running Cost	964,200.00	5,275,400.00			5,275,400.00+		400,000.00	1,000,000.00	2,600,000.00
17019001/12040514 Transcript Fees	2,582,480.00	69,000.00	750,000.00	750,000.00	681,000.00-	90.80%-			
17019001/12040515 Statement of Result	2,180,150.00	7,565,450.00	500,000.00	500,000.00	7,065,450.00+	1,413.09%+	800,000.00	1,100,000.00	3,050,000.00
17019001/12040517 Attestation Letter Fees	10,000.00	26,000.00	50,000.00	50,000.00	24,000.00-	48.00%-	20,000.00	120,000.00	240,000.00
17019001/12040520 JAMB Fees (Regularization)							5,000,000.00	8,500,000.00	22,500,000.00
17019001/12040521 Convocation Fee	6,103,203.00	4,437,200.00	3,000,000.00	3,000,000.00	1,437,200.00+	47.91%+			
17019001/12040522 Matriculation Fees			1,100,000.00	1,100,000.00	1,100,000.00-	100.00%-	2,000,000.00		
17019001/12040569 Library Fees	219,000.00	50,000.00	20,000.00	20,000.00	30,000.00+	150.00%+	30,000.00	40,000.00	120,000.00
17019001/12040586 Student Hand Book Fees	230,600.00								
17019001/12040592 Registration Fee (Teachers Registration)	108,300.00	15,000.00	120,000.00	120,000.00	105,000.00-	87.50%-			
17019001/12040616 Research Development and Staff Training	244,460.00								
17019001/12040619 I. D. Cards and Badges	1,671,450.00	354,400.00			354,400.00+				
17019001/12040621 Student Association Reg Fees	712,500.00								
17019001/12040631 Testimonial Fees	1,500,290.00		400,000.00	400,000.00	400,000.00-	100.00%-	550,000.00	1,250,000.00	3,100,000.00
17019001/12040636 Students Industrial Work Exper. Sche (SIWES) Forms/Log Books	388,000.00	90,500.00	80,000.00	80,000.00	10,500.00+	13.13%+	50,000.00	60,000.00	180,000.00
17019001/12040657 Result/Admin Checking Fees	3,500.00		100,000.00	100,000.00	100,000.00-	100.00%-	250,000.00	350,000.00	950,000.00
17019001/12040684 Screening test Fees	135,000.00	61,400.00			61,400.00+		15,000.00	40,000.00	99,000.00
17019001/12040685 Change of Course Fees	3,956,400.00	12,416,136.28	10,000.00	10,000.00	12,406,136.28+	124,061.36%+	15,000,000.00	16,000,000.00	48,000,000.00
17019001/12040687 Project Fees	1,465,450.00	9,000.00	1,600,000.00	1,600,000.00	1,591,000.00-	99.44%-			
17019001/12040690 Technology Fees	10,206,291.68	18,363,610.00	8,000,000.00	8,000,000.00	10,363,610.00+	129.55%+	6,500,000.00	11,000,000.00	29,500,000.00
17019001/12040691 Student Insurance Fees	103,100.00	2,000.00			2,000.00+				
17019001/12040693 Scratch Cards/Test Fees	10,500.00								
17019001/12040695 Exam Misconduct Fees	488,820.00	5,000.00			5,000.00+				
17019001/12040696 Loss of Receipt/Result	773,000.00	88,300.00	100,000.00	100,000.00	11,700.00-	11.70%-	120,000.00	150,000.00	430,000.00
17019001/12040409 Certification Collection Fees	2,500.00		30,000.00	30,000.00	30,000.00-	100.00%-			
17019001/12040710 Arrears of School Fees	438,390.00	14,151,598.05	400,000.00	400,000.00	13,751,598.05+	3,437.90%+	300,000.00	380,000.00	1,080,000.00
17019001/12040798 Outreach Programme	190,700.00	2,724,630.00	9,000,000.00	9,000,000.00	6,275,370.00-	69.73%-	3,500,000.00	12,000,000.00	29,500,000.00
17019001/12040799 Local Scholarship Scheme			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	2,000,000.00	4,500,000.00	11,050,000.00
17019001/12040691 Insurance Claim Recd		10,749,850.00			10,749,850.00+				
Total	**112,111,646.55**	**112,794,253.69**	**141,080,000.00**	**141,080,000.00**	**28,285,746.31-**	**20.05%-**	**127,495,000.00**	**161,710,000.00**	**465,609,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)									
Organization/Economic Code									
17021001/12040000									
17021001/12040017 Contractors Registration	410,000.00	82,000.00	30,000.00	30,000.00	52,000.00+	173.33%+	400,000.00	420,000.00	1,260,000.00
17021001/12040021 Certificate Fees PG	9,406,136.24	25,451,565.00			25,451,565.00+		1,200,000.00	315,000.00	945,000.00
17021001/12040024 Accreditation Fees	1,070,100.00								
17021001/12040027 Tender Fees	501,200.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	300,000.00	1,260,000.00	3,780,000.00
17021001/12040031 Undergraduate Examination Processing Fee			18,000,000.00	18,000,000.00	18,000,000.00-	100.00%-	500,000.00		
17021001/12040033 Postgraduate Processing Fee			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	500,000.00		
17021001/12040034 Registration Fee of Add and Drop Courses			20,000.00	20,000.00	20,000.00-	100.00%-			
17021001/12040041 Lab/Medical Screening (Examination) Fee	24,145,198.99	7,889,520.00	5,000,000.00	5,000,000.00	2,889,520.00+	57.79%+	5,500,000.00	5,775,000.00	17,325,000.00
17021001/12040052 Regular Programme Tuition	354,388,789.77	1,016,063,650.00	1,500,000,000.00	1,500,000,000.00	483,936,350.00-	32.26%-	1,585,463,200.00	1,764,736,360.00	5,294,209,080.00
17021001/12040054 Park Fee	23,175,824.60	68,237,780.00			68,237,780.00+				
17021001/12040134 Student Affairs Clearance	16,352,206.75	20,128,932.35	700,000.00	700,000.00	19,428,932.35+	2,775.56%+	1,500,000.00	1,575,000.00	4,725,000.00
17021001/12040162 Undergraduate Project Defence Fees	17,607,963.11	41,292,787.46	1,000,000.00	1,000,000.00	40,292,787.46+	4,029.28%+			
17021001/12040199 Inter University Transfer	70,900,942.24	2,700,000.00	3,000,000.00	3,000,000.00	300,000.00-	10.00%-	3,000,000.00	3,150,000.00	9,450,000.00
17021001/12040202 Students Hostel Fees	25,596,400.00	68,385,317.41	60,000,000.00	60,000,000.00	8,385,317.41+	13.98%+	23,400,000.00	24,570,000.00	73,710,000.00
17021001/12040274 Late Registration Fees	1,031,200.00	962,000.00			962,000.00+				
17021001/12040282 Masters Student Fees	84,000.00		200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	95,992,000.00	100,791,600.00	302,374,800.00
17021001/12040295 Regular Undergraduate Arrears of Fees	1,016,535,809.78	1,016,913,749.12	20,000,000.00	20,000,000.00	996,913,749.12+	4,984.57%+	5,000,000.00	5,250,000.00	15,750,000.00
17021001/12040298 Postgraduate PGD Fees	109,144,150.00	88,436,200.00	20,000,000.00	20,000,000.00	68,436,200.00+	342.18%+	31,008,000.00	32,558,400.00	97,675,200.00
17021001/12040333 Consult Fees	50,000.00	5,240,800.00	1,200,000.00	1,200,000.00	4,040,800.00+	336.73%+	1,500,000.00	1,575,000.00	4,725,000.00
17021001/12040397 Postgraduate Ph.D Fees	146,874,465.61	100,137,550.00	100,000,000.00	100,000,000.00	137,550.00+	0.14%+	49,699,200.00	52,184,160.00	156,552,480.00
17021001/12040402 P.G. Arrears Fees	8,934,450.00	13,637,300.00	12,000,000.00	12,000,000.00	1,637,300.00+	13.64%+	3,500,000.00	3,675,000.00	11,025,000.00
17021001/12040411 Development Levy (Law)	22,019,700.00	16,025,000.00	35,500,000.00	35,500,000.00	19,475,000.00-	54.86%-	14,000,000.00	14,700,000.00	44,100,000.00
17021001/12040420 Acceptance Fees	67,686,103.25	160,853,041.04	50,000,000.00	50,000,000.00	110,853,041.04+	221.71%+	123,337,500.00	18,900,000.00	56,700,000.00
17021001/12040421 Development Levy (Medicine)	76,627,600.00	14,790,110.00	24,000,000.00	24,000,000.00	9,209,890.00-	38.37%-	18,000,000.00	525,000.00	1,575,000.00
17021001/12040426 Result Checking	13,429,076.93	14,217,134.51	1,300,000.00	1,300,000.00	12,917,134.51+	993.63%+	500,000.00	129,504,375.00	388,513,125.00
17021001/12040512 Sandwich Programmes Tuition Arrears	484,700.00	1,261,230.00	50,000,000.00	50,000,000.00	48,738,770.00-	97.48%-	220,000.00	231,000.00	693,000.00
17021001/12040514 Transcript Fees	8,144,633.59	532,900.00	12,000,000.00	12,000,000.00	11,467,100.00-	95.56%-	10,000,000.00		
17021001/12040515 Statement of Result	1,422,450.00	2,000.00			2,000.00+			10,500,000.00	31,500,000.00
17021001/12040516 NYSC Exemption Fee	2,771,557,381.43	186,600.00	100,000.00	100,000.00	86,600.00+	86.60%+	110,000.00	115,500.00	346,500.00
17021001/12040519 Notification of Result	6,425,312.41	12,806,214.05	4,000,000.00	4,000,000.00	8,806,214.05+	220.16%+	3,000,000.00	3,150,000.00	9,450,000.00
17021001/12040520 JAMB Admission Letter	500.00		30,000.00	30,000.00	30,000.00-	100.00%-	5,000.00	15,093,750.00	45,281,250.00
17021001/12040521 Convocation Fees	63,264,909.51	46,512,369.00	15,000,000.00	15,000,000.00	31,512,369.00+	210.08%+	7,000,000.00	7,350,000.00	22,050,000.00
17021001/12040522 Matriculation Pack Fees	17,183,800.00	21,013,750.00	3,000,000.00	3,000,000.00	18,013,750.00+	600.46%+	14,375,000.00	5,250.00	15,750.00
17021001/12040577 Teaching Practice Fees		155,500.00			155,500.00+				
17021001/12040586 Student Hand Book Fee	338,000.00	17,159,494.06			17,159,494.06+				
17021001/12040622 Registration of Student Association	54,000.00	1,500.00	5,000.00	5,000.00	3,500.00-	70.00%-	3,000.00	3,150.00	9,450.00
17021001/12040626 Payment for Scroll	110,750.00	1,672,230.00	100,000.00	100,000.00	1,572,230.00+	1,572.23%+	200,000.00	210,000.00	630,000.00
17021001/12040643 Certificate Verification	39,455,610.63	38,750,824.73	3,900,000.00	3,900,000.00	34,850,824.73+	893.61%+	7,500,000.00	7,875,000.00	23,625,000.00
17021001/12040655 Administrative Fees (Peace and Conflict Studies)	1,610,200.00		900,000.00	900,000.00	900,000.00-	100.00%-	1,200,000.00	1,260,000.00	3,780,000.00
17021001/12040657 Redeployment Fees	7,698,240.00	2,879,000.00			2,879,000.00+				
17021001/12040684 Screening Test fee	2,744,000.00							7,560,000.00	22,680,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17021001/12040685 Change of Course Fees	20,184,560.00	12,034,110.00	5,000,000.00	5,000,000.00	7,034,110.00+	140.68%+	10,000,000.00		
17021001/12040687 PG Project Defence Fee	23,853,050.00	12,177,000.00	10,000,000.00	10,000,000.00	2,177,000.00+	21.77%+	7,200,000.00	10,500,000.00	31,500,000.00
17021001/12040689 Remarking Exam Scripts	195,000.00		10,000.00	10,000.00	10,000.00-	100.00%-	5,000.00	5,250.00	15,750.00
17021001/12040690 Commission for ICT (Technology Fees)	5,917,435.49	210,000.00			210,000.00+				
17021001/12040691 Insurance Fees								22,362,480.00	67,086,840.00
17021001/12040692 Deferment Fees	2,178,200.00	6,000.00	10,000.00	10,000.00	4,000.00-	40.00%-	10,000.00	735,000.00	2,205,000.00
17021001/12040696 Result/Admin Checking Fees	1,280,550.00	14,918,200.00			14,918,200.00+		150,000.00	6,227,760.00	18,683,080.00
17021001/12040697 Pre-Degree Programme Tuition	496,200.00	766,000.00	1,500,000.00	1,500,000.00	734,000.00-	48.93%-	700,000.00		
17021001/12040698 Mature Students Programme Tuition	39,452,800.00	13,165,200.00	40,000,000.00	40,000,000.00	26,834,800.00-	67.09%-	21,297,000.00	10,500.00	31,500.00
17021001/12040699 Sandwich Programmes Tuition	67,400.00		30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	5,931,000.00	157,500.00	472,500.00
17021001/12040700 P.G. School Tuition	43,117,000.00	22,264,400.00			22,264,400.00+				
17021001/12040701 Certificate Collection Fees	59,175,803.07	38,103,500.00	96,000,000.00	96,000,000.00	57,896,500.00-	60.31%-	25,300,000.00	26,565,000.00	79,695,000.00
17021001/12040702 Post UTME Exams	4,697,600.00	4,807,300.00	350,000.00	350,000.00	4,457,300.00+	1,273.51%+	1,200,000.00	1,260,000.00	3,780,000.00
17021001/12040710 Undergraduate Arrears of Fees	7,618,500.00	17,698,825.00			17,698,825.00+				
17021001/12040722 Matured Students Programme (MSP) Project Defence Fee	20,369,150.00	7,488,800.00			7,488,800.00+				
17021001/12040724 Sandwich PG Fees	1,700,300.00	808,000.00	500,000.00	500,000.00	308,000.00+	61.60%+	4,692,600.00	4,927,230.00	14,781,690.00
17021001/12040725 PG Project Defence (Masters)	16,771,700.00	35,259,850.00	20,000,000.00	20,000,000.00	15,259,850.00+	76.30%+	13,000,000.00	13,650,000.00	40,950,000.00
17021001/12040726 PG Project Defence (PGD)			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	3,000,000.00	3,150,000.00	9,450,000.00
17021001/12040727 PG ICT Fee	2,000,630.00	25,396,650.00	2,500,000.00	2,500,000.00	22,896,650.00+	915.87%+	2,600,000.00	2,730,000.00	8,190,000.00
17021001/12040728 Ph.D Students Dues	5,892,250.00	11,115,000.00	400,000.00	400,000.00	10,715,000.00+	2,678.75%+	700,000.00	735,000.00	2,205,000.00
17021001/12040729 Master Students Dues	2,217,100.00	6,590,800.00	500,000.00	500,000.00	6,090,800.00+	1,218.16%+	600,000.00	630,000.00	1,890,000.00
17021001/12040730 PGD Students Dues	629,100.00	24,592,710.00	200,000.00	200,000.00	24,392,710.00+	12,196.36%+	210,000.00	220,500.00	661,500.00
17021001/12040731 PG Transcript	316,150.00	508,900.00	2,000,000.00	2,000,000.00	1,491,100.00-	74.56%-	150,000.00	157,500.00	472,500.00
17021001/12040732 Resit Exam Fees	2,397,950.00	4,898,700.00	600,000.00	600,000.00	4,298,700.00+	716.45%+	1,000,000.00	1,050,000.00	3,150,000.00
17021001/12040733 Joint University Post Examination Board Application Fees	9,011,400.00	16,359,700.00	800,000.00	800,000.00	15,559,700.00+	1,944.96%+	18,000,000.00	18,900,000.00	56,700,000.00
17021001/12040734 Joint University Post Examination Board Fees	20,080,150.00	33,490,650.00	20,000,000.00	20,000,000.00	13,490,650.00+	67.45%+			
17021001/12040735 Screening (PUTME) Fees	3,089,808.13	192,000.00			192,000.00+		6,500,000.00	6,825,000.00	20,475,000.00
17021001/12040738 Redeployment Fees	5,408,700.00	585,000.00	3,000,000.00	3,000,000.00	2,415,000.00-	80.50%-			
17021001/12040747 Development Levy (Med Lab Scs)	30,752,550.00	47,740,740.00	30,000,000.00	30,000,000.00	17,740,740.00+	59.14%+	30,000,000.00	31,500,000.00	94,500,000.00
17021001/12040749 Development Levy (Nursing Science)	20,228,700.00	31,275,000.00	6,000,000.00	6,000,000.00	25,275,000.00+	421.25%+	15,000,000.00	15,750,000.00	47,250,000.00
17021001/12040750 Correction of Certificate Fees	6,095,151.00	558,000.00	100,000.00	100,000.00	458,000.00+	458.00%+	150,000.00	15,739,500.00	47,218,500.00
17021001/12040751 PG Deferment Fees	35,000.00		5,000.00	5,000.00	5,000.00-	100.00%-	4,005,000.00	19,687,500.00	59,062,500.00
17021001/12040754 Development Levy (Other Programme)	199,486,377.68	210,193,717.16	60,000,000.00	60,000,000.00	150,193,717.16+	250.32%+	200,500,000.00	157,500.00	472,500.00
17021001/12040755 Full Session Spillover Fees	47,465,980.00	66,476,023.65	600,000.00	600,000.00	65,876,023.65+	10,979.34%+	2,000,000.00	5,250.00	15,750.00
17021001/12040756 Semester Spillover Fees	14,547,850.00	12,399,800.00	30,000,000.00	30,000,000.00	17,600,200.00-	58.67%-	5,000,000.00	214,725,000.00	644,175,000.00
17021001/12040757 Cover Note (Proficiency in English)	1,297,600.00	8,373,040.00	500,000.00	500,000.00	7,873,040.00+	1,574.61%+	2,000,000.00	2,100,000.00	6,300,000.00
17021001/12040758 Convocation Packages Fess	590,000.00	12,283,000.00	50,000,000.00	50,000,000.00	37,717,000.00-	75.43%-	14,990,000.00	5,250,000.00	15,750,000.00
17021001/12040759 Development Levy (Pharmacy)			22,500,000.00	22,500,000.00	22,500,000.00-	100.00%-	18,750,000.00	2,100,000.00	6,300,000.00
17021001/12040790 Peace and Conflict Studies Tuition (M.Sc.)	10,223,750.00	4,900,000.00	8,000,000.00	8,000,000.00	3,100,000.00-	38.75%-	12,837,500.00	13,479,375.00	40,438,125.00
17021001/12040791 Peace and Conflict Studies Tuition (Ph. D.)	6,300,000.00	16,393,600.00	3,000,000.00	3,000,000.00	13,393,600.00+	446.45%+	13,685,000.00	14,369,250.00	43,107,750.00
17021001/12060003 Students ID Cards	500.00								
17021001/12040208 Sale of Sandwich PG Application Forms N/A	28,789,286.34	18,089,600.00			18,089,600.00+				
Total	**5,590,397,036.55**	**3,556,497,864.54**	**2,592,860,000.00**	**2,592,860,000.00**	**963,637,864.54+**	**37.17%+**	**2,449,576,000.00**	**2,670,480,640.00**	**8,011,441,120.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12040024									
17033001/12040017 Registration/Review of Contracts/Association	335,000.00	393,000.00	2,650,000.00	2,650,000.00	2,257,000.00-	85.17%-	2,758,000.00	2,758,000.00	8,273,000.00
17033001/12040424 Accreditation Fees	12,122,533.32	128,350,308.31			128,350,308.31+				
17033001/12040027 Prequalification Fees for contracts	320,000.00		1,750,000.00	1,750,000.00	1,750,000.00-	100.00%-	1,768,000.00	1,821,000.00	5,410,300.00
17033001/12040052 Tuition Fees (Diploma Programme)	1,095,232,213.18	813,160,457.09	502,250,000.00	502,250,000.00	310,910,457.09+	61.90%+	1,016,400,000.00	1,046,892,000.00	3,110,184,000.00
17033001/12040058 Stamp Duties Fee							4,547,000.00		
17033001/12040079 Late Registration Fees	209,150.00	418,500.00	4,500,000.00	4,500,000.00	4,081,500.00-	90.70%-			
17033001/12040151 Renewal of Contractors			1,255,000.00	1,255,000.00	1,255,000.00-	100.00%-	1,268,000.00	1,306,000.00	3,945,000.00
17033001/12040274 Late Conversion of Tellers	501,837,564.39	2,231,389.90	2,299,000.00	2,299,000.00	67,610.10-	2.94%-	2,323,000.00	2,393,000.00	7,228,000.00
17033001/12040304 Space Allocation	3,544,000.00	578,200.00			578,200.00+				
17033001/12040315 Admission/Re-Admission Fees	1,946,450.00	198,500.00	2,505,000.00	2,505,000.00	2,306,500.00-	92.08%-	2,531,000.00	2,607,000.00	7,875,000.00
17033001/12040316 Medical Examination Fee	34,637,816.12	12,346,777.41	22,500,000.00	22,500,000.00	10,153,222.59-	45.13%-	12,246,000.00	12,614,000.00	38,104,000.00
17033001/12040318 Sanitation Fees	22,207,255.01	39,587,353.07	8,982,000.00	8,982,000.00	30,605,353.07+	340.74%+	22,735,000.00	23,417,000.00	69,712,000.00
17033001/12040337 Development Fees	50,000.00								
17033001/12040420 Acceptance Fees	101,424,658.58	6,100,500.00	208,175,000.00	208,175,000.00	202,074,500.00-	97.07%-	87,240,000.00	89,857,000.00	271,447,000.00
17033001/12040024 Hostel Accommodation Fees	8,619,724.89		87,240,000.00	87,240,000.00	87,240,000.00-	100.00%-	206,575,000.00	215,862,000.00	649,092,000.00
17033001/12040425 Student Health Insurance Fees		12,112,259.22	32,322,000.00	32,322,000.00	20,209,740.78-	62.53%-	2,581,000.00	2,658,000.00	8,030,000.00
17033001/12040426 Result Verification Fees	216,400.00	6,416,050.00	2,555,000.00	2,555,000.00	3,861,050.00+	151.12%+			
17033001/12040463 Brochure Advert	3,725,236.12	3,946,950.00			3,946,950.00+				
17033001/12000003 Tuition Fees (Degree Programme)			52,910,000.00	52,910,000.00	52,910,000.00-	100.00%-			
17033001/12040513 Distance Learning Programme Fees (Poly Work & Study)							520,000.00	536,000.00	1,618,000.00
17033001/12040514 Students' Transcript	18,631,966.59	23,282,855.91	12,742,000.00	12,742,000.00	10,540,855.91+	82.73%+	75,040,000.00	77,291,000.00	233,487,000.00
17033001/12040515 Break Down of Result	10,234,737.27	30,461,650.00	520,000.00	520,000.00	29,941,650.00+	5,758.01%+	71,500,000.00	73,645,000.00	222,472,000.00
17033001/12040518 Clearance Fees		3,000.00			3,000.00+		20,877,000.00	21,503,000.00	64,958,000.00
17033001/12040520 JAMB Verification Fee	74,275,532.43	161,476,707.25	654,000.00	654,000.00	160,822,707.25+	24,590.63%+	17,746,000.00	18,278,000.00	55,216,000.00
17033001/12040521 Convocation Fees	28,805,211.14	26,539,921.00	25,520,000.00	25,520,000.00	1,019,921.00+	4.00%+	1,145,000.00	1,179,000.00	3,562,000.00
17033001/12040522 Matriculation Fees	5,406,000.00	542,000.00	17,602,000.00	17,602,000.00	17,060,000.00-	96.92%-	25,775,000.00	26,548,000.00	80,199,000.00
17033001/12040569 Student Library Fees	2,878,781,045.64	82,102,024.98	28,483,000.00	28,483,000.00	53,619,024.98+	188.25%+	48,201,000.00	49,647,000.00	147,798,000.00
17033001/12040576 IMT Poly Air Programme	2,703,400.00	15,168,000.00			15,168,000.00+				
17033001/12040594 Biometric Registration	54,516,713.36	24,462,387.95	26,950,000.00	26,950,000.00	2,487,612.05-	9.23%-	25,149,000.00	25,903,000.00	78,251,000.00
17033001/12040601 Parent Teachers Association Fees	18,537,663.77	4,868,650.00			4,868,650.00+				
17033001/12040615 Student Appeal Fees	621,096.00	749,260.00	394,000.00	394,000.00	355,260.00+	90.17%+	549,000.00	566,000.00	1,709,000.00
17033001/12040629 Continuing Education Programme Fee (CEP)	742,000.00	75,000.00	77,799,000.00	77,799,000.00	77,724,000.00-	99.90%-			
17033001/12040631 Notification of result/Testimonial	25,234,733.68	24,878,750.00	10,556,000.00	10,556,000.00	14,322,750.00+	135.68%+	13,751,000.00	14,164,000.00	42,787,000.00
17033001/12040636 Students Industrial Work Experience Scheme Form (SIWES) & In	43,224,184.31	6,724,300.00	8,410,000.00	8,410,000.00	1,685,700.00-	20.04%-	8,494,000.00	8,749,000.00	26,429,000.00
17033001/12040643 Verification of Certificate Fees	57,000.00	135,000.00	2,500,000.00	2,500,000.00	2,365,000.00-	94.60%-	2,525,000.00	2,601,000.00	7,857,000.00
17033001/12040684 Screening Exam Fees	10,509,100.00	35,117,071.48	15,868,000.00	15,868,000.00	19,249,071.48+	121.31%+	14,887,000.00	15,334,000.00	46,322,000.00
17033001/12040685 Change of Course Fees	333,750.00	6,000.00	800,000.00	800,000.00	794,000.00-	99.25%-	808,000.00	832,000.00	2,514,000.00
17033001/12040686 Alumni Fees	10,735,574.64	9,883,625.00	4,520,000.00	4,520,000.00	5,363,625.00+	118.66%+	4,565,000.00	4,702,000.00	14,204,000.00
17033001/12040687 Project Fees	47,923,715.32	55,955,500.00	22,391,000.00	22,391,000.00	33,564,500.00+	149.90%+	22,908,000.00	23,595,000.00	71,278,000.00
17033001/12040688 Endowment Fund	14,413,659.64	15,018,750.00	26,500,000.00	26,500,000.00	11,481,250.00-	43.33%-	26,765,000.00	27,568,000.00	83,279,000.00
17033001/12040689 Review of Exam Scripts	10,000.00	1,000.00	51,000.00	51,000.00	50,000.00-	98.04%-	52,000.00	53,000.00	161,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17033001/12040690 Technology Fees	96,432,787.82	468,722,150.96	80,805,000.00	80,805,000.00	387,917,150.96+	480.07%+	80,335,000.00	82,745,000.00	249,962,000.00
17033001/12000000 Student Insurance	36,280,768.32	59,772,692.66			59,772,692.66+				
17033001/12040692 Deferment of Admissions	102,500.00	123,000.00	252,000.00	252,000.00	129,000.00-	51.19%-	255,000.00	262,000.00	792,000.00
17033001/12040693 Commission on Scratch Cards	26,892,045.90	7,377,985.70	1,284,000.00	1,284,000.00	6,093,985.70+	474.61%+	9,359,000.00	9,639,000.00	28,838,000.00
17033001/12040694 Processing Fees (Other Institution)	1,870,800.00	1,521,000.00	2,184,000.00	2,184,000.00	663,000.00-	30.36%-	2,206,000.00	2,272,000.00	6,864,000.00
17033001/12040695 Examination Misconduct	879,650.00	1,624,300.00	2,492,000.00	2,492,000.00	867,700.00-	34.82%-	2,517,000.00	2,592,000.00	7,831,000.00
17033001/12040696 Loss of Receipts/Results Fees	24,371,574.51	600,500.00	1,530,000.00	1,530,000.00	929,500.00-	60.75%-	1,545,000.00	1,592,000.00	4,808,000.00
17033001/12040701 Certificate Collection	20,818,801.23	38,099,370.00	20,499,000.00	20,499,000.00	17,600,370.00+	85.86%+	31,782,000.00	32,735,000.00	98,889,000.00
17033001/12040794 External Examination Fees		125,000.00			125,000.00+		24,000.00	25,000.00	75,000.00
Total	**5,239,774,013.18**	**2,121,257,697.89**	**1,323,199,000.00**	**1,323,199,000.00**	**798,058,697.89+**	**60.31%+**	**1,872,252,000.00**	**1,926,741,000.00**	**5,761,460,300.00**
FEES									
POST PRIMARY SCHOOLS MANAGEMENT BOARD (PPSMB)									
Organization/Economic Code									
17051001/12040478									
17051001/12040027 Tender Fees		32,000.00			32,000.00+				
17051001/12040048 School Sports Fees	10,365,600.00	1,579,200.00	34,500,000.00	34,500,000.00	32,920,800.00-	95.42%-	36,000,000.00	37,500,000.00	112,500,000.00
17051001/12040052 Tuition Fees/Parent Support Fee	28,939,470.00	21,018,300.00	80,000,000.00	80,000,000.00	58,981,700.00-	73.73%-	153,000,000.00	183,000,000.00	549,000,000.00
17051001/12040316 Examination Fees			69,000,000.00	69,000,000.00	69,000,000.00-	100.00%-	72,000,000.00	75,000,000.00	225,000,000.00
17051001/12040000 School Equipment Fees	63,431,640.00	4,337,600.00	230,000,000.00	230,000,000.00	225,662,400.00-	98.11%-	360,000,000.00	375,000,000.00	1,125,000,000.00
Total	**102,736,710.00**	**26,967,100.00**	**413,500,000.00**	**413,500,000.00**	**386,532,900.00-**	**93.48%-**	**621,000,000.00**	**670,500,000.00**	**2,011,500,000.00**
FEES									
ENUGU STATE SCIENCE TECH & VOC SCH MGT BOARD									
Organization/Economic Code									
17054001/12040000									
17054001/12040048 School Sport Fees			42,600,000.00	42,600,000.00	42,600,000.00-	100.00%-	8,400,000.00	8,800,000.00	26,520,000.00
17054001/12040052 Tuition Fees	6,532,600.00	6,389,400.00			6,389,400.00+				
17054001/12040316 Examination Fees	21,478,555.00	5,012,350.00	8,520,000.00	8,520,000.00	3,507,650.00-	41.17%-	7,800,000.00	8,800,000.00	25,600,000.00
17054001/12040478 School Equipment Fees	29,594,630.00	33,376,850.00	8,520,000.00	8,520,000.00	24,856,850.00+	291.75%+	39,000,000.00	40,000,000.00	120,000,000.00
Total	**57,605,785.00**	**44,778,600.00**	**59,640,000.00**	**59,640,000.00**	**14,861,400.00-**	**24.92%-**	**55,200,000.00**	**57,600,000.00**	**172,120,000.00**
FEES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12040000									
21001001/12040027 Tender Fees	80,000.00	138,000.00	2,000,000.00	2,000,000.00	1,862,000.00-	93.10%-	2,000,000.00	3,000,000.00	8,500,000.00
21001001/12040031 Fees for Environment Impact Assessment	8,000.00	303,000.00	2,000,000.00	2,000,000.00	1,697,000.00-	84.85%-	2,000,000.00	2,500,000.00	7,500,000.00
21001001/12040050 Annual Inspection Patent Medicine	30,000.00								
21001001/12040052 Tuition Fees for School of Health Technology	44,114,192.84	44,323,000.00			44,323,000.00+			35,000,000.00	104,750,000.00
21001001/12040201 Exams/Entrance Fees from School of Nursing Bishop Shahan N	3,257,400.00								
21001001/12040307 Patent Medicine Registration Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	3,000,000.00		
21001001/12040308 Renewal of Patent Medicine Registration Fees		959,000.00			959,000.00+			3,200,000.00	9,700,000.00
21001001/12040423 Ambulance Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	3,000,000.00	4,000,000.00	11,500,000.00
21001001/12040487 Registration Fees of Hospital	2,196,900.00	5,062,625.00	9,000,000.00	9,000,000.00	3,937,375.00-	43.75%-	6,000,000.00		

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/12040488 Renewal Registration Fees of Hospital	11,927,700.00	9,237,000.00	30,000,000.00	30,000,000.00	20,763,000.00-	69.21%-	30,000,000.00	8,000,000.00	22,500,000.00
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	180,000.00	7,277,100.00			7,277,100.00+			20,000,000.00	52,000,000.00
21001001/12040491 Tuition Fees for School of Nursing	195,000.00	76,090.00	8,000,000.00	8,000,000.00	7,923,910.00-	99.05%-			
21001001/12040492 Tuition Fees for School of Midwifery Awgu	6,903,000.00	5,732,500.00			5,732,500.00+		11,250,000.00	11,250,000.00	34,750,000.00
21001001/12040565 Exams/Entrance Fees from the School of Midwifery Awgu	906,000.00	28,000.00	3,000,000.00	3,000,000.00	2,972,000.00-	99.07%-	4,000,000.00	4,500,000.00	13,500,000.00
21001001/12040585 Research Ethical Clearance Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
21001001/12040639 Inspection Fees for Private Medical Facilities	1,789,500.00	2,460,000.00	2,500,000.00	2,500,000.00	40,000.00-	1.60%-	15,000.00	1,600,000.00	3,515,000.00
Total	**71,587,692.84**	**75,596,315.00**	**62,500,000.00**	**62,500,000.00**	**13,096,315.00+**	**20.95%+**	**61,265,000.00**	**93,050,000.00**	**268,215,000.00**
FEES									
ESUT COLLEGE OF MEDICINE (TEACHING HOSPITAL)									
Organization/Economic Code									
21026001/12050000									
21026001/12040041 Laboratory Test (I-Stat)			200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00	200,000.00	600,000.00
21026001/12040279 Hostel Caution Fee	3,185,465.00	100,000.00	1,000,000.00	1,000,000.00	900,000.00-	90.00%-	1,700,000.00	1,800,000.00	5,400,000.00
21026001/12040424 Hostel Fees	32,022,812.70	33,805,000.00	24,000,000.00	24,000,000.00	9,805,000.00+	40.85%+	24,000,000.00	24,000,000.00	72,000,000.00
21026001/12040433 Hostel/Bed/Mattress Fee	6,481,700.00	350,000.00	2,500,000.00	2,500,000.00	2,150,000.00-	86.00%-	4,250,000.00	4,300,000.00	12,950,000.00
21026001/12040503 Induction Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,550,000.00	2,700,000.00	8,150,000.00
21026001/12040586 Hostel Handbook Fee	440,350.00	6,731,000.00	50,000.00	50,000.00	6,681,000.00+	13,362.00%+	85,000.00	87,000.00	261,000.00
21026001/12040732 Resit Exam Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,650,000.00	1,800,000.00	5,350,000.00
Total	**42,130,327.70**	**40,986,000.00**	**30,750,000.00**	**30,750,000.00**	**10,236,000.00+**	**33.29%+**	**34,435,000.00**	**34,887,000.00**	**104,711,000.00**
FEES									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21027001/12040000									
21027017/12040017 Bid/Registration of Suppliers							1,171,000.00		
21027017/12040040 Fees from Nutrition/Dietetics			600,000.00	600,000.00	600,000.00-	100.00%-	6,870,000.00	8,931,000.00	27,412,000.00
21027017/12040041 Laboratory	83,718,422.00	135,984,910.10	90,000,000.00	90,000,000.00	45,984,910.10+	51.09%+	100,654,000.00	156,851,000.00	461,411,000.00
21027017/12040052 School of Nursing Fees	12,549,945.12	15,954,000.00	25,000,000.00	25,000,000.00	9,046,000.00-	36.18%-	25,998,000.00	33,797,000.00	103,732,000.00
21027017/12040090 Administrative Fees			200,000.00	200,000.00	200,000.00-	100.00%-	89,000.00	115,000.00	354,000.00
21027017/12040302 School of Nursing (Feeding)	67,300.00	1,620,000.00			1,620,000.00+				
21027017/12040310 Main Pharmacy	154,145,370.00	251,468,629.88	120,000,000.00	120,000,000.00	131,468,629.88+	109.56%+	127,354,000.00	243,560,000.00	687,542,000.00
21027017/12040311 Medical Records			30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	80,517,000.00	104,672,000.00	321,262,000.00
21027017/12040314 Children Emergency Fees			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	11,167,000.00	14,518,000.00	44,558,000.00
21027017/12040317 Mortuary Fees							2,703,000.00	3,515,000.00	10,787,000.00
21027017/12040423 Ambulance			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	7,260,000.00	9,438,000.00	28,967,000.00
21027017/12040425 Medical Clinic Fees	244,546,720.63	346,970,160.22	3,000,000.00	3,000,000.00	343,970,160.22+	11,465.67%+			
21027001/12040800 Ortho/Plastic Surgery			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	61,686,000.00	80,192,000.00	246,128,000.00
21027017/12040427 Main Surgical Ward			51,000,000.00	51,000,000.00	51,000,000.00-	100.00%-	6,810,000.00	8,853,000.00	27,173,000.00
21027017/12040426 Ortho/Plastic Surgery							310,500.00	403,000.00	1,237,500.00
21027017/12040429 Maternity Ward			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	67,897,000.00	88,266,000.00	270,163,000.00
21027017/12040436 Neonatal Intensive Care Unit			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	35,133,000.00	45,673,000.00	140,181,000.00
21027017/12040440 Eye Clinic/Glucometer			12,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	31,180,000.00	40,534,000.00	124,408,000.00
21027017/12040442 Medical Ward Fees	91,758,887.77	48,012,005.00	25,000,000.00	25,000,000.00	23,012,005.00+	92.05%+	66,643,000.00	86,636,000.00	265,906,000.00

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21027017/12040480 Amenity Ward			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	21,916,000.00	28,490,000.00	87,444,000.00
21027017/12040490 Immunization			200,000.00	200,000.00	200,000.00-	100.00%-			
21027017/12040492 School of Midwifery	3,511,250.00	6,487,000.00	4,000,000.00	4,000,000.00	2,487,000.00+	62.18%+	90,000,000.00	91,000,000.00	273,000,000.00
21027017/12040493 Inpatient Service			90,000,000.00	90,000,000.00	90,000,000.00-	100.00%-	95,000.00	124,000.00	380,000.00
21026001/12040574 Out Patients Clinics			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-	90,000,000.00	93,000,000.00	281,000,000.00
21027017/12040579 Main Theatre Fees			84,000,000.00	84,000,000.00	84,000,000.00-	100.00%-	63,000.00	81,000.00	250,000.00
21027017/12040582 National Health Insurance Scheme			150,000,000.00	150,000,000.00	150,000,000.00-	100.00%-	155,773,000.00	202,505,000.00	621,534,000.00
21027017/12040606 Physiotherapy			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	8,000,000.00	9,000,000.00	27,000,000.00
21027001/12040607 Dialysis Services Fees			16,000,000.00	16,000,000.00	16,000,000.00-	100.00%-	11,359,000.00	14,766,000.00	45,321,000.00
21027017/12040680 Radiology	15,000.00								
21027017/12040682 Electro Cardio Graphy			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-	15,000,000.00		
21027001/12040706 Accident and Emergency Fees			12,000,000.00	12,000,000.00	12,000,000.00-	100.00%-	25,442,000.00	46,075,000.00	131,415,000.00
21027001/12040707 Ear Nose and Throat Clinic Fees			2,200,000.00	2,200,000.00	2,200,000.00-	100.00%-	3,943,000.00	5,126,000.00	15,734,000.00
21027001/12040708 Pediatric Clinic Ward Fees			35,000,000.00	35,000,000.00	35,000,000.00-	100.00%-	39,239,000.00	51,011,000.00	156,564,000.00
21027001/12040709 Sterilization Fees			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	2,939,000.00	3,821,000.00	11,727,000.00
21027001/12040711 Optometry/Eye ward Fees			8,000,000.00	8,000,000.00	8,000,000.00-	100.00%-	18,157,000.00	23,605,000.00	72,448,000.00
21027001/12040723 Endoscopy Fees			3,200,000.00	3,200,000.00	3,200,000.00-	100.00%-	4,911,000.00	6,384,000.00	19,595,000.00
Total	**590,312,895.52**	**806,496,705.20**	**859,400,000.00**	**859,400,000.00**	**52,903,294.80-**	**6.16%-**	**1,120,279,500.00**	**1,500,942,000.00**	**4,504,633,500.00**
FEES									
ENUGU STATE HEALTH BOARD									
Organization/Economic Code									
21102001/12040000									
21102001/12040041 Laboratory Fees	264,160.00	2,054,790.00	1,000,000.00	1,000,000.00	1,054,790.00+	105.48%+	1,000,000.00	12,000,000.00	14,500,000.00
21102001/12040310 Drug and Dressing Material Fees	2,367,670.00								
21102001/12040311 Folder Fees	5,943,990.00	8,905,255.00			8,905,255.00+				
21102001/12040312 Cards Fees	3,959,340.00	3,863,235.00			3,863,235.00+				
21102001/12040313 Fixed Fee Tickets	123,500.00								
21102001/12040315 Admission Fee	6,564,120.00	11,591,810.00			11,591,810.00+				
21102001/12040316 Medical Examination Fees	425,620.00	1,029,160.00			1,029,160.00+				
21102001/12040317 Mortuary/Storage Fee	244,800.00	1,018,480.00			1,018,480.00+				
21102001/12040493 Hospital Admission Fee	4,408,750.00	1,069,760.00	1,000,000.00	1,000,000.00	69,760.00+	6.98%+	5,000,000.00	6,000,000.00	18,000,000.00
21102001/12040574 Hospital Registration Fees		180,000.00	25,000,000.00	25,000,000.00	24,820,000.00-	99.28%-	25,000,000.00	26,000,000.00	80,000,000.00
21102001/12070101 Proceeds from Medicine	1,579,840.00	938,850.00			938,850.00+				
Total	**25,881,790.00**	**30,651,340.00**	**27,000,000.00**	**27,000,000.00**	**3,651,340.00+**	**13.52%+**	**31,000,000.00**	**44,000,000.00**	**112,500,000.00**
FEES									
ENUGU WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12040000									
35053001/12040463 Hanging of Banner/Poster	49,000.00								
35053001/12040556 Sanitation Fees	115,064,506.00	136,135,700.01	160,000,000.00	160,000,000.00	23,864,299.99-	14.92%-	130,000,000.00	140,000,000.00	420,000,000.00
35053001/12040677 Effluence Fees	4,018,300.00	471,000.00	6,000,000.00	6,000,000.00	5,529,000.00-	92.15%-	5,000,000.00	5,500,000.00	16,500,000.00
35053001/12040683 Debris Fees	5,238,205.00	341,000.00	8,000,000.00	8,000,000.00	7,659,000.00-	95.74%-	6,000,000.00	7,000,000.00	21,000,000.00
Total	**124,370,011.00**	**136,947,700.01**	**174,000,000.00**	**174,000,000.00**	**37,052,299.99-**	**21.29%-**	**141,000,000.00**	**152,500,000.00**	**457,500,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEES									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12040000									
62001001/12040106 Fees for Igwe Election Observation	3,200,000.00	6,700,000.00	10,000,000.00	10,000,000.00	3,300,000.00-	33.00%-	10,000,000.00	12,000,000.00	37,000,000.00
62001001/12040164 Certified true copy of Original Documents	349,950.00	258,000.00	300,000.00	300,000.00	42,000.00-	14.00%-	1,000,000.00	2,000,000.00	6,000,000.00
62001001/12040000 Chieftaincy Title Permit Fees	12,600,000.00	3,600,000.00	5,000,000.00	5,000,000.00	1,400,000.00-	28.00%-	5,000,000.00		
62001001/12040292 Fees for Recognition of Igwe Ceremony	812,500.00	2,200,000.00	8,000,000.00	8,000,000.00	5,800,000.00-	72.50%-	8,000,000.00	9,000,000.00	27,000,000.00
62001001/12040321 App. Fees for would-be Traditional Rulers	1,501,000.00	3,800,000.00	60,000,000.00	60,000,000.00	56,200,000.00-	93.67%-	20,000,000.00	25,000,000.00	45,300,000.00
62001001/12040495 Certificate of Recognition Fees	1,127,144.74	2,172,000.00	3,000,000.00	3,000,000.00	828,000.00-	27.60%-	5,000,000.00	6,000,000.00	18,000,000.00
62001001/12040496 Clearance Fees for Ofala Festivals	500,000.00	400,000.00	500,000.00	500,000.00	100,000.00-	20.00%-	1,000,000.00	1,500,000.00	4,500,000.00
62001001/12040567 Eligibility Manual Criteria for Community Leadership Selection			2,300,000.00	2,300,000.00	2,300,000.00-	100.00%-	2,300,000.00	2,500,000.00	7,600,000.00
62001001/12040687 Reg. of Cert. of Autonomous Communities	1,000,000.00	400,000.00	3,200,000.00	3,200,000.00	2,800,000.00-	87.50%-	7,500,000.00	8,000,000.00	24,000,000.00
62001001/12040703 Clearance Fees for Iriji Festival	1,550,000.00								
Total	**22,640,594.74**	**19,530,000.00**	**92,300,000.00**	**92,300,000.00**	**72,770,000.00-**	**78.84%-**	**59,800,000.00**	**66,000,000.00**	**169,400,000.00**
FEES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12040000									
35001001/12040031 Environmental Audit/Impact Assessment	1,491,850.00	9,037,000.00	4,500,000.00	4,500,000.00	4,537,000.00+	100.82%+	5,000,000.00	5,500,000.00	16,500,000.00
35001001/12040211 Noise Pollution Abatement Fees		180,000.00	80,000.00	80,000.00	100,000.00+	125.00%+	85,000.00	90,000.00	270,000.00
35001001/12040374 Industrial Waste Discharge Permit		50,000.00			50,000.00+		550,000.00	600,000.00	1,850,000.00
35001001/12040376 Environmental Effluent Discharge Fee	513,000.00	410,000.00	1,000,000.00	1,000,000.00	590,000.00-	59.00%-			
35001001/12040377 Renewal of Consultant Fees	190,000.00	301,000.00	500,000.00	500,000.00	199,000.00-	39.80%-	1,000,000.00	1,200,000.00	3,500,000.00
35001001/12040378 Motor Emblem/Gaseous Emission Fees			550,000.00	550,000.00	550,000.00-	100.00%-	550,000.00	570,000.00	1,710,000.00
35001001/12040379 Inspection of Food Handling Environmental Fees	1,000.00	1,000.00			1,000.00+				
35001001/12040383 Pest and Vector Control/Fumigation Fees	18,000.00	50,000.00			50,000.00+				
35001001/12040384 Vetting of Health Institution Building Plans		500,000.00			500,000.00+				
35001001/12040403 Base Stations for Telecomm Masts	260,000.00								
35001001/12040458 Advert Fees from Lamp Posts	362,040.00								
35001001/12040494 Public Toilet Management Fees	555,200.00	226,000.00	500,000.00	500,000.00	274,000.00-	54.80%-	500,000.00	550,000.00	1,650,000.00
35001001/12040536 Registration fees from Environmental Consultant Fumigation	181,000.00	290,000.00	700,000.00	700,000.00	410,000.00-	58.57%-	700,000.00	750,000.00	2,250,000.00
35001001/12040544 Environmental Remedial Fees	41,775,000.00	8,350,000.00	75,000,000.00	75,000,000.00	66,650,000.00-	88.87%-	76,000,000.00	78,000,000.00	234,000,000.00
35001001/12040704 Fees from Fumigation Certificate	1,023,900.00	582,000.00	2,500,000.00	2,500,000.00	1,918,000.00-	76.72%-	2,550,000.00	3,000,000.00	9,050,000.00
Total	**46,370,990.00**	**19,977,000.00**	**85,330,000.00**	**85,330,000.00**	**65,353,000.00-**	**76.59%-**	**86,935,000.00**	**90,260,000.00**	**270,780,000.00**
TOTAL FEES	**14,010,308,174.41**	**9,690,370,165.41**	**10,774,233,000.00**	**10,774,233,000.00**	**1,083,862,834.59-**	**10.06%-**	**10,648,947,000.00**	**12,375,605,640.00**	**36,294,814,620.00**
FINES									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/00000000									
17018001/12050003 Late Payment Penalty	2,000.00		100,000.00	100,000.00	100,000.00-	100.00%-			
Total	**2,000.00**		**100,000.00**	**100,000.00**	**100,000.00-**	**100.00%-**			

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FINES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12050000									
29001001/12050004 Travelers Manifest Offence Fines	835,000.00	600,000.00	6,000,000.00	6,000,000.00	5,400,000.00-	90.00%-	4,000,000.00	3,000,000.00	10,000,000.00
29001001/12050030 Traffic Offences Fines	15,620,406.77	10,956,400.00	20,000,000.00	20,000,000.00	9,043,600.00-	45.22%-	15,000,000.00	15,000,000.00	45,000,000.00
Total	**16,455,406.77**	**11,556,400.00**	**26,000,000.00**	**26,000,000.00**	**14,443,600.00-**	**55.55%-**	**19,000,000.00**	**18,000,000.00**	**55,000,000.00**
FINES									
MINISTRY OF WORKS & INFRASTRUCTURE									
Organization/Economic Code									
34001001/12050000									
34001001/12050028 Damage to Public Property (Roads Electric Fixture etc.)			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,200,000.00	3,500,000.00
Total			**1,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**	**1,000,000.00**	**1,200,000.00**	**3,500,000.00**
FINES									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12050000									
53010001/12050003 Penalties (General)	595,611.54	530,200.00	18,900,000.00	18,900,000.00	18,369,800.00-	97.19%-	21,735,000.00	24,995,000.00	76,724,000.00
53010001/12050013 Contravention Fine	500,000.00		1,800,000.00	1,800,000.00	1,800,000.00-	100.00%-	2,070,000.00	2,380,000.00	7,306,000.00
Total	**1,095,611.54**	**530,200.00**	**20,700,000.00**	**20,700,000.00**	**20,169,800.00-**	**97.44%-**	**1,195,970,000.00**	**1,835,365,000.00**	**5,233,773,000.00**
FINES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
26051001/12050000									
26051001/12050001 Court Fines	6,043,300.01	6,134,010.00	7,500,000.00	7,500,000.00	1,365,990.00-	18.21%-	8,000,000.00	6,500,000.00	22,500,000.00
Total	**6,043,300.01**	**6,134,010.00**	**7,500,000.00**	**7,500,000.00**	**1,365,990.00-**	**18.21%-**	**8,000,000.00**	**6,500,000.00**	**22,500,000.00**
FINES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12050000									
26052001/12050001 Court Fines		1,507,630.00			1,507,630.00+				
Total		**1,507,630.00**			**1,507,630.00+**				
FINES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12050000									
52102001/12050003 Penalties on water			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	200,000.00	250,000.00	750,000.00
Total			**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**	**200,000.00**	**250,000.00**	**750,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FINES									
MINISTRY OF ENUGU CAPITAL TERRITORY									
Organization/Economic Code									
65001001/12050000									
65001001/12050030 Fines from Road Traffic Offence	40,000.00	115,000.00			115,000.00+				
65001001/12050039 Fines from Non Compliance on Plan Approval	85,000.00	196,049,000.00	400,000.00	400,000.00	195,649,000.00+	48,912.25%+	300,000.00	350,000.00	1,050,000.00
Total	**125,000.00**	**196,164,000.00**	**400,000.00**	**400,000.00**	**195,764,000.00+**	**48,941.00%+**	**300,000.00**	**350,000.00**	**1,050,000.00**
FINES									
MINISTRY OF ENVIRONMENT AND MINERAL RESOURCES									
Organization/Economic Code									
35001001/12050000									
35001001/12050008 Sewerage Control Fines			500,000.00	500,000.00	500,000.00-	100.00%-	85,000.00	90,000.00	274,000.00
35001001/12050009 Conservation Offences Fines			80,000.00	80,000.00	80,000.00-	100.00%-	500,000.00	550,000.00	1,650,000.00
35001001/12050027 Sanitation/Pollution/Other Offence Fines	175,200.00	222,400.00	100,000.00	100,000.00	122,400.00+	122.40%+	120,000.00	130,000.00	390,000.00
Total	**175,200.00**	**222,400.00**	**680,000.00**	**680,000.00**	**457,600.00-**	**67.29%-**	**705,000.00**	**770,000.00**	**2,314,000.00**
FINES									
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/12050000									
35053001/12050038 Fine from Unclear Drainage/Gutter	85,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	550,000.00	1,650,000.00
Total	**85,000.00**		**500,000.00**	**500,000.00**	**500,000.00-**	**100.00%-**	**500,000.00**	**550,000.00**	**1,650,000.00**
FINES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12050000									
15109001/12050024 Forest Offences Fines	80,000.00	183,000.00	500,000.00	500,000.00	317,000.00-	63.40%-	500,000.00	550,000.00	1,650,000.00
Total	**80,000.00**	**183,000.00**	**500,000.00**	**500,000.00**	**317,000.00-**	**63.40%-**	**500,000.00**	**550,000.00**	**1,650,000.00**
FINES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL)									
Organization/Economic Code									
17019001/12050000									
17019001/12050003 Library and Hostel Fines			100,000.00	100,000.00	100,000.00-	100.00%-	25,000.00	35,000.00	100,000.00
17019001/12050041 Exam Misconduct Fines							85,000.00		
Total			**100,000.00**	**100,000.00**	**100,000.00-**	**100.00%-**	**110,000.00**	**35,000.00**	**100,000.00**
FINES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY - IMT									
Organization/Economic Code									
17033001/12050000									
17033001/12050003 Penalties and Fines	1,325,100.00	1,483,000.00			1,483,000.00+				
Total	**1,325,100.00**	**1,483,000.00**			**1,483,000.00+**				

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
FINES									
ENUGU STATE UNIVERSITY OF SCIENCE AND TECH. ESUT									
Organization/Economic Code									
17021001/12040000									
17021001/12050003 Late Registration and Other Surcharges	711,100.00		400,000.00	400,000.00	400,000.00-	100.00%-	500,000.00	525,000.00	1,575,000.00
Total	**711,100.00**		**400,000.00**	**400,000.00**	**400,000.00-**	**100.00%-**	**500,000.00**	**525,000.00**	**1,575,000.00**
TOTAL FINES	**29,345,618.32**	**231,038,640.00**	**71,380,000.00**	**71,380,000.00**	**159,658,640.00+**	**223.67%+**	**1,241,285,000.00**	**1,877,095,000.00**	**5,362,862,000.00**
SALES									
NISTRY OF INFORMATION									
23001001/12060000									
Organization/Economic Code									
11013002/12060000									
23001001/12060001 Sales of Publications			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	55,000.00	165,000.00
23001001/12060019 Sales of Photographs and Publications			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	52,000.00	156,000.00
23001001/12060100 Sales of Graphic Arts Design			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	59,000.00	179,000.00
Total			**150,000.00**	**150,000.00**	**150,000.00-**	**100.00%-**	**150,000.00**	**166,000.00**	**500,000.00**
SALES									
GOV'T PRINTING AND STATIONERY DEPT.									
Organization/Economic Code									
23013001/12060000									
23013001/12060001 Sale of Publication	3,500.00	500.00	5,000,000.00	5,000,000.00	4,999,500.00-	99.99%-	100,000.00	150,000.00	450,000.00
23013001/12060101 Sale of Law Reports			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-			
Total	**3,500.00**	**500.00**	**7,000,000.00**	**7,000,000.00**	**6,999,500.00-**	**99.99%-**	**100,000.00**	**150,000.00**	**450,000.00**
SALES									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
23013001/12060000									
23055001/12060016 Newspaper Sales		192,880.00	40,000,000.00	40,000,000.00	39,807,120.00-	99.52%-	2,000,000.00	2,500,000.00	7,500,000.00
23055001/12060029 Sales of Scraps			100,000.00	100,000.00	100,000.00-	100.00%-		100,000.00	220,000.00
23055001/12060168 Advert Sales		137,500.00	10,000,000.00	10,000,000.00	9,862,500.00-	98.63%-	3,000,000.00	4,000,000.00	12,000,000.00
Total		**330,380.00**	**50,100,000.00**	**50,100,000.00**	**49,769,620.00-**	**99.34%-**	**5,000,000.00**	**6,600,000.00**	**19,720,000.00**
SALES									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
23013001/12060000									
25001001/12060003 Sales of Identity Cards	200.00								
Total	**200.00**								

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12060000									
15001001/12060072 Veterinary Sales of Meat & Livestock Produce	3,900.00	85,242.00			85,242.00+				
15001001/12060102 Sale of Livestock Products and Poultry			10,000.00	10,000.00	10,000.00-	100.00%-			
15001001/12060103 Sale of Planting Materials (Tree Crop)	1,200,001.01	1,000,000.00			1,000,000.00+		10,000.00	12,000.00	37,000.00
15001001/12060104 Sale of Planting Materials (Food Crop)			1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-			
15001001/12060105 Sale of Agric Chemicals/Product	1,156,200.00	1,419,000.00			1,419,000.00+		1,600,000.00	2,000,000.00	6,100,000.00
Total	**2,360,101.01**	**2,504,242.00**	**1,610,000.00**	**1,610,000.00**	**894,242.00+**	**55.54%+**	**1,610,000.00**	**2,012,000.00**	**6,137,000.00**
SALES									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12060000									
17018001/12060006 Sales of Admission Forms	1,816,100.00	867,100.00	720,000.00	720,000.00	147,100.00+	20.43%+	1,450,000.00	1,522,000.00	4,646,000.00
17018001/12060009 Sales of Farm Produces: Crops			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	525,000.00	1,602,000.00
17018001/12060029 Sales of Collapsible Fish Pond	730,000.00		1,400,000.00	1,400,000.00	1,400,000.00-	100.00%-	300,000.00	315,000.00	961,000.00
17018001/12060033 Sales of Farm produce: Fish	109,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,050,000.00	3,205,000.00
17018001/12060102 Sales of Farm Produce: Livestock	2,339,850.00	4,546,300.00	5,000,000.00	5,000,000.00	453,700.00-	9.07%-	5,500,000.00	5,775,000.00	17,627,000.00
17018001/12060123 Sales of Students Logbook			58,000.00	58,000.00	58,000.00-	100.00%-	60,000.00	63,000.00	192,300.00
Total	**4,994,950.00**	**5,413,400.00**	**8,678,000.00**	**8,678,000.00**	**3,264,600.00-**	**37.62%-**	**8,810,000.00**	**9,250,000.00**	**28,233,300.00**
SALES									
FORESTRY COMMISSION									
Organization/Economic Code									
15109001/12060000									
15109001/12060066 Sale of Forestry Products	80,000.00	255,000.00	1,000,000.00	1,000,000.00	745,000.00-	74.50%-	500,000.00	550,000.00	1,650,000.00
Total	**80,000.00**	**255,000.00**	**1,000,000.00**	**1,000,000.00**	**745,000.00-**	**74.50%-**	**500,000.00**	**550,000.00**	**1,650,000.00**
SALES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12060000									
20001001/12060111 Sales of Boarded Vehicles and Other Assets	1,215,402.00	7,654,896.00	10,000,000.00	10,000,000.00	2,345,104.00-	23.45%-	25,000,000.00	20,000,000.00	60,000,000.00
Total	**1,215,402.00**	**7,654,896.00**	**10,000,000.00**	**10,000,000.00**	**2,345,104.00-**	**23.45%-**	**25,000,000.00**	**20,000,000.00**	**60,000,000.00**
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060052 Sale of Tick/Consolidated Emblems		365,000.00			365,000.00+				
20008001/12060113 Sale of Motor Vehicle Number Plates	1,613,750.00	2,106,250.00	241,000,000.00	241,000,000.00	238,893,750.00-	99.13%-	300,000,000.00	360,000,000.00	1,092,000,000.00
Total	**1,613,750.00**	**2,471,250.00**	**241,000,000.00**	**241,000,000.00**	**238,528,750.00-**	**98.97%-**	**300,000,000.00**	**360,000,000.00**	**1,092,000,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
ENUGU STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12060000									
20012001/12060145 Pools Proprietor Form Fees	996,500.00	11,846,000.00	650,000.00	650,000.00	11,196,000.00+	1,722.46%+	60,000.00	60,000.00	182,000.00
20012001/12060146 Pool Agent Form Fees	7,924,000.00	658,000.00	150,000.00	150,000.00	508,000.00+	338.67%+			
20012001/12060147 Gaming House Form Fees		15,000.00			15,000.00+				
20012001/12060149 Sale of Casino Forms							200,000.00	300,000.00	800,000.00
20012001/12060150 Sales of Retirement Forms		5,666,000.00			5,666,000.00+				
20012001/12060206 Sales of Lotto Proprietors Form	300,000.00	764,000.00	1,500,000.00	1,500,000.00	736,000.00-	49.07%-	900,000.00	900,000.00	3,000,000.00
20012001/12060207 Sales of Sport Betting Proprietors Form	11,825,550.00	298,000.00	1,800,000.00	1,800,000.00	1,502,000.00-	83.44%-	1,200,000.00	1,200,000.00	3,900,000.00
Total	**21,046,050.00**	**19,247,000.00**	**4,100,000.00**	**4,100,000.00**	**15,147,000.00+**	**369.44%+**	**2,360,000.00**	**2,460,000.00**	**7,882,000.00**
SALES									
MINISTRY OF COMMERCE AND INDUSTRY									
Organization/Economic Code									
22001001/12060000									
22001001/12060122 Sale of Industrial Application Form	1,055,870.00								
Total	**1,055,870.00**								
29053001/12060084 Sale of Ticket							35,000,000.00	38,000,000.00	113,000,000.00
Total							**35,000,000.00**	**38,000,000.00**	**113,000,000.00**
SALES									
COAL CITY TRANSPORT SERVICES									
Organization/Economic Code									
29053002/12060000									
29053002/12060084 Sales of Tickets	5,332,150.00	4,060,000.00	11,000,000.00	11,000,000.00	6,940,000.00-	63.09%-	7,000,000.00	12,000,000.00	32,000,000.00
Total	**5,332,150.00**	**4,060,000.00**	**11,000,000.00**	**11,000,000.00**	**6,940,000.00-**	**63.09%-**	**7,000,000.00**	**12,000,000.00**	**32,000,000.00**
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060052 Sales of Vehicle Emblems	2,370,000.00	5,500,000.00	7,000,000.00	7,000,000.00	1,500,000.00-	21.43%-	5,000,000.00	5,000,000.00	15,000,000.00
29001001/12060218 Sales of Tricycle Emblems			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	4,500,000.00	4,800,000.00	15,100,000.00
29001001/12060219 Sales of Motorcycle Emblems			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	1,000,000.00	1,000,000.00	3,000,000.00
Total	**2,370,000.00**	**5,500,000.00**	**10,500,000.00**	**10,500,000.00**	**5,000,000.00-**	**47.62%-**	**10,500,000.00**	**10,800,000.00**	**33,100,000.00**
SALES									
STATE ECONOMIC PLANNING COMMISSION									
Organization/Economic Code									
38001001/12060000									
38001001/12060115 Sale of Statistical Publications		300.00			300.00+				
Total		**300.00**			**300.00+**				

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
ENUGU STATE WATER CORPORATION									
Organization/Economic Code									
52102001/12060000									
52102001/12060068 Sales Credit Post-Paid Metered	37,500.00								
52102001/12060093 Water Rate Unmetered	52,339,466.75	75,346,704.46	120,000,000.00	120,000,000.00	44,653,295.54-	37.21%-			
52102001/12060095 Sales of Water Tank	346,975.00	1,801,800.00			1,801,800.00+		110,000,000.00	130,000,000.00	400,000,000.00
52102001/12060098 Water Rate Metered	6,727,867.25	712,850.00	14,500,000.00	14,500,000.00	13,787,150.00-	95.08%-	12,000,000.00	15,000,000.00	47,000,000.00
52102001/12060198 Cash Sales - Pre Paid Unmetered	22,750.00								
Total	**59,474,559.00**	**77,861,354.46**	**134,500,000.00**	**134,500,000.00**	**56,638,645.54-**	**42.11%-**	**122,000,000.00**	**145,000,000.00**	**447,000,000.00**
SALES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53010001/12060000									
53010001/12060007 Sale of Application Forms	21,170.00		3,500,000.00	3,500,000.00	3,500,000.00-	100.00%-	4,000,000.00	4,500,000.00	13,500,000.00
53010001/12060187 Sale of Housing and Estate			1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	30,000,000.00	45,000,000.00	135,000,000.00
Total	**21,170.00**		**1,203,500,000.00**	**1,203,500,000.00**	**1,203,500,000.00-**	**100.00%-**	**34,000,000.00**	**49,500,000.00**	**148,500,000.00**
SALES									
ENUGU STATE HOUSING CORPORATION									
Organization/Economic Code									
53010001/12060000									
53010001/12060187 Sale of Housing and Estate	170,786,832.00	77,794,605.00	1,387,800,000.00	1,387,800,000.00	1,310,005,395.00-	94.39%-	1,195,970,000.00		
Total	**170,786,832.00**	**77,794,605.00**	**1,387,800,000.00**	**1,387,800,000.00**	**1,310,005,395.00-**	**94.39%-**	**1,195,970,000.00**		
SALES									
MINISTRY OF LANDS & URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12060000									
60001001/12060190 Sales of Land	36,012,080.00	89,458,646.55			89,458,646.55+				
Total	**36,012,080.00**	**89,458,646.55**			**89,458,646.55+**				
SALES									
HOUSING DEVELOPMENT COPORATION									
Organization/Economic Code									
53010001/12060000									
26051025/12060001 Sale of Books and Publications	2,725,500.00	910,800.00	6,000,000.00	6,000,000.00	5,089,200.00-	84.82%-	1,000,000.00	1,500,000.00	4,100,000.00
Total	**2,725,500.00**	**910,800.00**	**6,000,000.00**	**6,000,000.00**	**5,089,200.00-**	**84.82%-**	**1,000,000.00**	**1,500,000.00**	**4,100,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
ENUGU STATE WASTE MANAGEMENT AUTHORITY (ESWAMA)									
Organization/Economic Code									
35053001/120600000									
35053001/120600216 Sales of Buckets/Bags			100,000.00	100,000.00	100,000.00-	100.00%-	60,000.00	80,000.00	1,040,000.00
Total			**100,000.00**	**100,000.00**	**100,000.00-**	**100.00%-**	**60,000.00**	**80,000.00**	**1,040,000.00**
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060001 Sales of Law Reports & Legal Publications	257,100.00	102,500.00			102,500.00+				
26001001/12060063 Sales of Enugu State Law Books	727,925.00	1,508,000.00	1,600,000.00	1,600,000.00	92,000.00-	5.75%-	1,600,000.00	1,800,000.00	5,300,000.00
Total	**985,025.00**	**1,610,500.00**	**1,600,000.00**	**1,600,000.00**	**10,500.00+**	**0.66%+**	**1,600,000.00**	**1,800,000.00**	**5,300,000.00**
SALES									
RANGERS MANAGEMENT CORPORATION ENUGU									
Organization/Economic Code									
13002001/12060000									
13002001/12060024 Sales of Players			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	100,000,000.00	110,000,000.00	330,000,000.00
13002001/12060084 Sales of Ticket			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	25,000,000.00	30,000,000.00	90,000,000.00
Total			**210,000,000.00**	**210,000,000.00**	**210,000,000.00-**	**100.00%-**	**125,000,000.00**	**140,000,000.00**	**420,000,000.00**
SALES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17009001/12060000									
17009001/12060107 Sale of Exam Questions	3,395,335.00	3,707,100.00			3,707,100.00+				
17009001/12060108 Sales of Transition Exam Question & Answer	1,110,300.00								
17009001/12060109 Sale of Basic Certificate Questions & Answers	3,236,440.00	593,800.00			593,800.00+				
17009001/12060110 Sale of JSCE Photo Album	589,100.00	427,500.00			427,500.00+				
Total	**8,331,175.00**	**4,728,400.00**			**4,728,400.00+**				
SALES									
ENUGU STATE COLLEGE OF EDUCATION (TECHNICAL) ENUGU									
Organization/Economic Code									
17019001/12060000									
17019001/12060003 Sales of ID Cards		2,300.00	1,200,000.00	1,200,000.00	1,197,700.00-	99.81%-	650,000.00	700,000.00	2,350,000.00
17019001/12060029 Sale of Scraps/Stores	29,000.00	700,000.00	10,000.00	10,000.00	690,000.00+	6,900.00%+	5,000.00	6,000.00	19,000.00
17019001/12060053 Sales of Course Form	992,850.00	38,000.00	250,000.00	250,000.00	212,000.00-	84.80%-	50,000.00	80,000.00	220,000.00
17019001/12060095 Water Tanker Sales		100,000.00	80,000.00	80,000.00	20,000.00+	25.00%+	100,000.00	500,000.00	1,150,000.00
17019001/12060100 Sale of Art Work			30,000.00	30,000.00	30,000.00-	100.00%-	30,000.00	50,000.00	135,000.00
17019001/12060122 Sale of Admission Forms	1,676,642.66	970,520.00	750,000.00	750,000.00	220,520.00+	29.40%+	1,800,000.00	1,200,000.00	5,500,000.00
Total	**2,698,492.66**	**1,810,820.00**	**2,320,000.00**	**2,320,000.00**	**509,180.00-**	**21.95%-**	**2,635,000.00**	**2,536,000.00**	**9,374,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
ENUGU STATE UNIVERSITY OF SCIENCE & TECHNOLOGY (ESUT)									
Organization/Economic Code									
17021001/12060000									
17021001/12060208 Sale of Sandwich PG Application Forms	126,500.00		70,000.00	70,000.00	70,000.00-	100.00%-	150,000.00	157,500.00	472,500.00
17021001/12060209 Sales of Pre Degree Forms			20,000.00	20,000.00	20,000.00-	100.00%-	22,000.00	105,000.00	315,000.00
17021001/12060210 Sales of Matured Students Programme Forms			20,000.00	20,000.00	20,000.00-	100.00%-			
17021001/12060211 Sales of PG School Forms	1,206,238.74						60,000.00	63,000.00	189,000.00
17021001/12060003 Students ID Cards		400.00			400.00+				
17021001/12060006 Sale of Supplementary Forms	3,605,950.00	13,200.00			13,200.00+				
17021001/12060123 Sales of Student Log Book	11,389,512.30	4,430,003.41	1,500,000.00	1,500,000.00	2,930,003.41+	195.33%+	500,000.00	550,000.00	1,630,000.00
17021001/12060165 Disposal of Fixed Assets			50,000.00	50,000.00	50,000.00-	100.00%-	1,000.00	1,050.00	3,150.00
17021001/12060180 Sale of University Stores			200,000.00	200,000.00	200,000.00-	100.00%-	10,000.00	10,500.00	31,500.00
17021001/12060208 Sales of Sandwich Forms			80,000.00	80,000.00	80,000.00-	100.00%-	100,000.00		
17021001/12060210 Sales of PG Application Forms			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	4,000,000.00	4,200,000.00	12,600,000.00
17021001/12060213 Sale of Admission Forms		11,500.00			11,500.00+				
17021001/12060214 Sale of Hand Book	50,250.00	304,000.00	10,000.00	10,000.00	294,000.00+	2,940.00%+	11,000.00	11,550.00	34,650.00
17021001/12060215 Sales of PG Handbook	3,280,994.00	165,950.00	1,200,000.00	1,200,000.00	1,034,050.00-	86.17%-	1,200,000.00	1,260,000.00	3,780,000.00
Total	**19,659,445.04**	**4,925,053.41**	**8,150,000.00**	**8,150,000.00**	**3,224,946.59-**	**39.57%-**	**6,054,000.00**	**6,358,600.00**	**19,055,800.00**
SALES									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12060000									
17033001/12060001 Sale of Journal	51,384,123.08	12,755,152.20	24,528,000.00	24,528,000.00	11,772,847.80-	48.00%-			
17033001/12060003 Sales of ID Cards							29,347,000.00	30,227,000.00	91,312,000.00
17033001/12060006 Sale of Admission Forms	23,008,466.93	28,600,171.74	28,684,000.00	28,684,000.00	83,828.26-	0.29%-	33,432,000.00	34,435,000.00	104,024,000.00
17033001/12060029 Sales of Scraps and Others			50,000.00	50,000.00	50,000.00-	100.00%-	51,000.00	52,000.00	158,000.00
17033001/12060052 Sale of Alumni Stickers			3,600,000.00	3,600,000.00	3,600,000.00-	100.00%-			
17033001/12060053 Sale of File Jacket/Reg. Material			80,805,000.00	80,805,000.00	80,805,000.00-	100.00%-	3,636,000.00	3,745,000.00	11,313,000.00
17033001/12060100 Sale of Graphics Art Designs			250,000.00	250,000.00	250,000.00-	100.00%-	253,000.00	260,000.00	786,000.00
17033001/12060112 Sale of Badge			3,000.00	3,000.00	3,000.00-	100.00%-	3,000.00	3,000.00	9,000.00
17033001/12060123 Sale of Log/Reg Booklets	130,550.00								
17033001/12060187 Sale of Citadel Estate	43,500,000.00	25,600,000.00			25,600,000.00+				
17033001/12060205 Sale of Brochure			5,055,000.00	5,055,000.00	5,055,000.00-	100.00%-	5,106,000.00	5,259,000.00	15,887,000.00
17033001/12060214 Sale of Student Handbook/Notebook	6,502,404.61	41,700.00	58,000,000.00	58,000,000.00	57,958,300.00-	99.93%-	58,580,000.00	60,337,000.00	182,271,000.00
Total	**124,525,544.62**	**66,997,023.94**	**200,975,000.00**	**200,975,000.00**	**133,977,976.06-**	**66.66%-**	**130,408,000.00**	**134,318,000.00**	**405,760,000.00**
SALES									
POST PRIMARY SCHOOL MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12060000									
17051001/12060118 Sale of Workshop Products - Technical Schools	60,000.00								
Total	**60,000.00**								

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
SALES									
ENUGU STATE UNIVERSAL HEALTH COVERAGE									
Organization/Economic Code									
21003002/12060000									
SALES									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026001/12060000									
21026001/12060029 Sales of Scraps/Stores	31,500.00	153,500.00			153,500.00+				
Total	**31,500.00**	**153,500.00**			**153,500.00+**				
SALES									
MINISTRY OF LOCAL GOVERNMENT MATTERS									
Organization/Economic Code									
51001001/12060000									
51001001/12060052 Unified Motor Emblems From LGA Outside Enugu Capital Territ.	500,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00	2,000,000.00	6,000,000.00
Total	**500,000.00**		**1,500,000.00**	**1,500,000.00**	**1,500,000.00-**	**100.00%-**	**1,500,000.00**	**2,000,000.00**	**6,000,000.00**
TOTAL SALES	**466,083,296.33**	**373,687,671.36**	**3,514,083,000.00**	**3,514,083,000.00**	**3,140,395,328.64-**	**89.37%-**	**2,052,507,000.00**	**957,080,600.00**	**2,897,802,100.00**
SALES									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12000000									
62001001/12060212 Sales of Staff of Office	200,000.00		12,500,000.00	12,500,000.00	12,500,000.00-	100.00%-	10,000,000.00	12,000,000.00	37,000,000.00
Total	**200,000.00**		**12,500,000.00**	**12,500,000.00**	**12,500,000.00-**	**100.00%-**	**10,000,000.00**	**12,000,000.00**	**37,000,000.00**
TOTAL SALES	**466,083,296.33**	**373,687,671.36**	**3,514,083,000.00**	**3,514,083,000.00**	**3,140,395,328.64-**	**89.37%-**	**2,052,507,000.00**	**957,080,600.00**	**2,897,802,100.00**
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
11013001/12070079 Earnings from Enugu State Liaison Office Lagos Guest House	40,000,001.00								
Total	**40,000,001.00**								
EARNINGS									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23001001/12070000									
23001001/12070005 Earnings from use of Conference Hall	117,000.00	72,000.00	150,000.00	150,000.00	78,000.00-	52.00%-	150,000.00	200,000.00	600,000.00
23001001/12070014 Earnings from Films			50,000.00	50,000.00	50,000.00-	100.00%-	100,000.00	120,000.00	370,000.00
23001001/12070015 Earnings from Public Address System							20,000.00	40,000.00	120,000.00
23001001/12070017 Earnings from Video Recordings and Publication			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00	60,000.00	180,000.00
23001001/12070086 Earnings from Repairs of Equipment							50,000.00	55,000.00	165,000.00
Total	**117,000.00**	**72,000.00**	**250,000.00**	**250,000.00**	**178,000.00-**	**71.20%-**	**370,000.00**	**475,000.00**	**1,435,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
EARNINGS									
ENUGU BROADCASTING SERVICE									
Organization/Economic Code									
23003001/12070000									
23003001/12070118 Earnings from ESBS/TV	693,651.00								
23003001/12070119 Earning from Advertisement	25,104,782.86	30,708,331.26			30,708,331.26+				
Total	**25,798,433.86**	**30,708,331.26**			**30,708,331.26+**				
EARNINGS									
GOVERNMENT PRINTING AND STATIONARY DEPT.									
Organization/Economic Code									
23013001/12070000									
23013001/12070013 Earning from Printing	5,500.00	21,500.00	25,000,000.00	25,000,000.00	24,978,500.00-	99.91%-	400,000.00	420,000.00	1,280,000.00
Total	**5,500.00**	**21,500.00**	**25,000,000.00**	**25,000,000.00**	**24,978,500.00-**	**99.91%-**	**400,000.00**	**420,000.00**	**1,280,000.00**
EARNINGS									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
23055001/12070000									
23055001/12070068 Commercial Printing Income	3,000.00	210,575.00	4,000,000.00	4,000,000.00	3,789,425.00-	94.74%-	200,000.00	300,000.00	900,000.00
Total	**3,000.00**	**210,575.00**	**4,000,000.00**	**4,000,000.00**	**3,789,425.00-**	**94.74%-**	**200,000.00**	**300,000.00**	**900,000.00**
EARNINGS									
MINISTRY OF HUMAN DEVELOPMENT & POVERTY REDUCTION									
Organization/Economic Code									
66001001/12070000									
66001001/12070077 Earnings from Hiring of Cooperative College Hall	60,000.00	246,000.00	100,000.00	100,000.00	146,000.00+	146.00%+	150,000.00	180,000.00	530,000.00
Total	**60,000.00**	**246,000.00**	**100,000.00**	**100,000.00**	**146,000.00+**	**146.00%+**	**150,000.00**	**180,000.00**	**530,000.00**
EARNINGS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12070000									
15001001/12070004 Earnings from Hire of Government Vehicle / Equipment			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00	600,000.00	1,900,000.00
15001001/12070035 Other Land Allocation	1,475,000.00	30,000.00			30,000.00+				
Total	**1,475,000.00**	**30,000.00**	**500,000.00**	**500,000.00**	**470,000.00-**	**94.00%-**	**500,000.00**	**600,000.00**	**1,900,000.00**
EARNINGS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12070000									
17018001/12070005 Hire of College Property	126,000.00	21,000.00	1,000,000.00	1,000,000.00	979,000.00-	97.90%-	500,000.00	525,000.00	1,602,000.00
17018001/12070126 Hire of Matriculation Gown	1,488,500.00	28,000.00	1,400,000.00	1,400,000.00	1,372,000.00-	98.00%-	1,450,000.00	1,522,500.00	4,646,500.00
Total	**1,614,500.00**	**49,000.00**	**2,400,000.00**	**2,400,000.00**	**2,351,000.00-**	**97.96%-**	**1,950,000.00**	**2,047,500.00**	**6,248,500.00**
EARNINGS									
GAMING COMMISSION									
Organization/Economic Code									
20012001/12070000									
20012001/12070087 Earnings from Cards and Lucky Games			400,000.00	400,000.00	400,000.00-	100.00%-	40,000.00	50,000.00	150,000.00
Total			**400,000.00**	**400,000.00**	**400,000.00-**	**100.00%-**	**40,000.00**	**50,000.00**	**150,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
EARNINGS	₦	₦	₦	₦	₦	₦	₦	₦	₦
ENTRACO									
Organization/Economic Code									
29053001/12070000									
29053001/12070097 Hire of Buses	6,476,290.00	6,923,580.00			6,923,580.00+		1,000,000.00	1,200,000.00	3,600,000.00
Total	**6,476,290.00**	**6,923,580.00**			**6,923,580.00+**		**1,000,000.00**	**1,200,000.00**	**3,600,000.00**
EARNINGS									
COAL CITY TRANSPORT									
Organization/Economic Code									
29053002/12070000									
29053002/12070129 Charter/Hire of Buses	1,200,000.00	3,710,000.00	2,500,000.00	2,500,000.00	1,210,000.00+	48.40%+	2,500,000.00	3,500,000.00	10,000,000.00
Total	**1,200,000.00**	**3,710,000.00**	**2,500,000.00**	**2,500,000.00**	**1,210,000.00+**	**48.40%+**	**2,500,000.00**	**3,500,000.00**	**10,000,000.00**
EARNINGS									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12070000									
36001001/12070030 Proceeds from Nike Lake Resort Hotel		1,200,000.00			1,200,000.00+				
36001001/12070088 Earnings from Mmanwu Festival							1,500,000.00	2,000,000.00	6,000,000.00
36001001/12070089 Earnings from State Cultural Troupes	1,390,000.00	1,100,000.00	1,500,000.00	1,500,000.00	400,000.00-	26.67%-			
36001001/12070091 Earnings from Opara Square	100,000.00	400,000.00			400,000.00+				
Total	**1,490,000.00**	**2,700,000.00**	**1,500,000.00**	**1,500,000.00**	**1,200,000.00+**	**80.00%+**	**1,500,000.00**	**2,000,000.00**	**6,000,000.00**
EARNINGS									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12070000									
53001001/12070134 Earnings from Private Developers			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Total			**50,000,000.00**	**50,000,000.00**	**50,000,000.00-**	**100.00%-**			
EARNINGS									
MINISTRY OF LANDS AND URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12070000									
60001001/12070116 Proceeds from Monetization	37,549,090.14	12,528,100.00	20,000,000.00	20,000,000.00	7,471,900.00-	37.36%-	21,000,000.00	21,100,000.00	63,300,000.00
Total	**37,549,090.14**	**12,528,100.00**	**20,000,000.00**	**20,000,000.00**	**7,471,900.00-**	**37.36%-**	**21,000,000.00**	**21,100,000.00**	**63,300,000.00**
EARNINGS									
ENUGU STATE HOUSING DEVELOPMENT CORPORATION									
Organization/Economic Code									
53010001/12070000									
53010001/12070108 Income from Water Tanker			1,440,000.00	1,440,000.00	1,440,000.00-	100.00%-	1,656,000.00		
Total			**1,440,000.00**	**1,440,000.00**	**1,440,000.00-**	**100.00%-**	**1,656,000.00**		
EARNINGS									
MINISTRY OF JUSTICE									
Organization/Economic Code									
18001001/12070000									
26001001/12070134 Earning from Management of Estates	3,885,903.19	5,183,899.00	4,000,000.00	4,000,000.00	1,183,899.00+	29.60%+	5,000,000.00	6,000,000.00	19,000,000.00
Total	**3,885,903.19**	**5,183,899.00**	**4,000,000.00**	**4,000,000.00**	**1,183,899.00+**	**29.60%+**	**5,000,000.00**	**6,000,000.00**	**19,000,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
EARNINGS	₦	₦	₦	₦	₦	₦	₦	₦	₦
RANGERS MANAGEMENT CORPORATION ENUGU									
Organization/Economic Code									
13002001/12070000									
13002001/12070071 League Management Confederation Support			30,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	45,000,000.00	50,000,000.00	150,000,000.00
13002001/12070133 Earnings from Confederation of African Football			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	200,000,000.00	220,000,000.00	650,000,000.00
Total			**230,000,000.00**	**230,000,000.00**	**230,000,000.00-**	**100.00%-**	**245,000,000.00**	**270,000,000.00**	**800,000,000.00**
EARNINGS									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/14000000									
14001001/14000000 Earnings from FSP Med. Centre (Children's Home)	1,909,644.10	1,418,070.00	1,300,000.00	1,300,000.00	118,070.00+	9.08%+	1,350,000.00	2,500,000.00	6,650,000.00
Total	**1,909,644.10**	**1,418,070.00**	**1,300,000.00**	**1,300,000.00**	**118,070.00+**	**9.08%+**	**1,350,000.00**	**2,500,000.00**	**6,650,000.00**
EARNINGS									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12070000									
17010001/12070011 Earnings from Agency from Mass Literacy		10,000.00			10,000.00+				
Total		**10,000.00**			**10,000.00+**				
EARNINGS									
ENUGU STATE COLLEGE OF EDUCATION (TECH.) ENUGU									
Organization/Economic Code									
17019001/12070000									
17019001/12070072 Hire of Open Space			100,000.00	100,000.00	100,000.00-	100.00%-	1,350,000.00	1,450,000.00	4,350,000.00
17019001/12070075 Earning from Bookshop		4,960.00			4,960.00+		40,000.00	45,000.00	135,000.00
17019001/12070077 Hire of College Property	135,000.00	905,000.00	500,000.00	500,000.00	405,000.00+	81.00%+			
17019001/12070126 Hire of Gowns	1,631,900.00	483,000.00	200,000.00	200,000.00	283,000.00+	141.50%+			
Total	**1,766,900.00**	**1,392,960.00**	**800,000.00**	**800,000.00**	**592,960.00+**	**74.12%+**	**1,390,000.00**	**1,495,000.00**	**4,485,000.00**
EARNINGS									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12070000									
17021001/12070037 Income from ESUT Farm			30,000.00	30,000.00	30,000.00-	100.00%-	10,000.00	10,500.00	31,500.00
17021001/12070075 Income from Bookshop	289,800.00		300,000.00	300,000.00	300,000.00-	100.00%-	30,000.00	31,500.00	94,500.00
17021001/12070077 Hire of University Property	85,000.00		100,000.00	100,000.00	100,000.00-	100.00%-	50,000.00	52,500.00	157,500.00
17021001/12070126 Hire of Academic Gown	110,953,912.91	79,125,934.16	127,100,000.00	127,100,000.00	47,974,065.84-	37.75%-	45,505,000.00	47,780,250.00	143,340,750.00
17021001/12070131 Earning from ESUT Business School			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	20,000,000.00	21,000,000.00	63,000,000.00
17021001/12070136 Income from ESUT Ventures			500,000.00	500,000.00	500,000.00-	100.00%-	200,000.00	210,000.00	630,000.00
Total	**111,328,712.91**	**79,125,934.16**	**178,030,000.00**	**178,030,000.00**	**98,904,065.84-**	**55.55%-**	**65,795,000.00**	**69,084,750.00**	**207,254,250.00**
EARNINGS									
ENUGU STATE HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070060 Earnings from Hire of Ambulance	174,150.00	952,000.00			952,000.00+				
21102001/12070101 Proceeds in Medicine	341,960.00								
Total	**516,110.00**	**952,000.00**			**952,000.00+**				

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
EARNINGS									
ENUGU STATE TOURISM BOARD									
Organization/Economic Code									
36052001/12700000									
36052001/12070091 Earnings from Okpara Square	835,000.00	500,000.00	4,000,000.00	4,000,000.00	3,500,000.00-	87.50%-	4,400,000.00	5,000,000.00	15,000,000.00
36052001/12070120 Earnings from Amusement Park	301,000.00	1,831,000.00	1,500,000.00	1,500,000.00	331,000.00+	22.07%+	2,000,000.00	2,500,000.00	10,500,000.00
Total	**1,136,000.00**	**2,331,000.00**	**5,500,000.00**	**5,500,000.00**	**3,169,000.00-**	**57.62%-**	**6,400,000.00**	**7,500,000.00**	**25,500,000.00**
EARNINGS									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (ENUGU)									
Organization/Economic Code									
17033001/12070000									
17033001/12070001 Earnings from Consultancy Services			1,550,000.00	1,550,000.00	1,550,000.00-	100.00%-	1,566,000.00	1,612,000.00	4,871,000.00
17033001/12070003 Earning from Hire of Plant/Equipment			600,000.00	600,000.00	600,000.00-	100.00%-	606,000.00	624,000.00	1,885,000.00
17033001/12070008 Earning from IMT/PRODA Joint Venture							9,595,000.00	9,883,000.00	29,855,000.00
17033001/12070010 Earnings from Guest Houses			550,000.00	550,000.00	550,000.00-	100.00%-	18,685,000.00	19,246,000.00	58,139,000.00
17033001/12070011 Earning from IMT/ANAMCO Joint Venture (40%)							556,000.00	572,000.00	1,729,000.00
17033001/12070072 Hire of Open Space	116,000.00		388,000.00	388,000.00	388,000.00-	100.00%-	4,714,000.00	4,855,000.00	14,667,000.00
17033001/12070077 Earning from Hire of Hall			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,525,000.00	2,601,000.00	7,857,000.00
17033001/12070119 Earning from Advertisement			350,000.00	350,000.00	350,000.00-	100.00%-	354,000.00	364,000.00	1,100,000.00
17033001/12070126 Hire of IMT Facilities/Academic Gowns	740,000.00		17,602,000.00	17,602,000.00	17,602,000.00-	100.00%-	17,923,000.00	18,461,000.00	55,768,000.00
Total	**856,000.00**		**23,540,000.00**	**23,540,000.00**	**23,540,000.00-**	**100.00%-**	**56,524,000.00**	**58,218,000.00**	**175,871,000.00**
EARNINGS									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12080023									
21026002/12070001 Retainership							23,540,000.00	30,602,000.00	93,925,000.00
21026002/12070007 Gynae Ward			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-			
21026002/12070075 Earnings from Bookshop	200.00	10,000.00			10,000.00+				
21026002/12070101 ESUT - Psychiatric Emene	14,988,120.00	28,847,540.00	25,000,000.00	25,000,000.00	3,847,540.00+	15.39%+	50,059,000.00	65,077,000.00	199,737,000.00
Total	**14,988,320.00**	**28,857,540.00**	**45,000,000.00**	**45,000,000.00**	**16,142,460.00-**	**35.87%-**	**73,599,000.00**	**95,679,000.00**	**293,662,000.00**
EARNINGS									
ENUGU STATE HEALTH BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070011 Earnings from Health Activities	58,050.00								
Total	**58,050.00**								
EARNINGS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12070000									
TOTAL EARNINGS	**252,234,455.20**	**176,470,489.42**	**616,260,000.00**	**616,260,000.00**	**439,789,510.58-**	**71.36%-**	**498,824,000.00**	**542,349,250.00**	**1,627,765,750.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
RENT ON GOVERNMENT BUILDING	₦	₦	₦	₦	₦	₦	₦	₦	₦
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12080000									
11001001/12080023 Rent on Canteen	200,000.00	120,000.00	480,000.00	480,000.00	360,000.00-	75.00%-	480,000.00	480,000.00	1,440,000.00
Total	**200,000.00**	**120,000.00**	**480,000.00**	**480,000.00**	**360,000.00-**	**75.00%-**	**480,000.00**	**480,000.00**	**1,440,000.00**
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE S.S.G.									
Organization/Economic Code									
11013001/12080000									
11013001/12080003 Rent on other business Operations within Govt. Premises	27,377,341.65	62,069,312.56			62,069,312.56+				
11013001/12080006 Rent on Senior Staff Quarters	309,400.00	119,600.00	150,000.00	150,000.00	30,400.00-	20.27%-	150,000.00	150,000.00	450,000.00
11013001/12080009 Rent from Enugu State Liaison Office Abuja	27,115,662.56	64,049,412.56	30,000,000.00	30,000,000.00	34,049,412.56+	113.50%+	35,000,000.00	35,000,000.00	105,000,000.00
11013001/12080010 Rent from Enugu State Liaison Office Lagos	2.00		60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	20,000,000.00	20,000,000.00	60,000,000.00
11013001/12080023 Rent on Canteens within Govt. Premises	38,940.00	45,000.00	70,000.00	70,000.00	25,000.00-	35.71%-	70,000.00	70,000.00	210,000.00
Total	**54,841,346.21**	**126,283,325.12**	**90,220,000.00**	**90,220,000.00**	**36,063,325.12+**	**39.97%+**	**55,220,000.00**	**55,220,000.00**	**165,660,000.00**
RENT ON GOVERNMENT BUILDING									
HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12080000									
12003001/12080023 Rent on Canteens	10,000.00								
Total	**10,000.00**								
RENT ON GOVERNMENT BUILDING									
GOV'T PRINTING AND PUBLISHING CORP. (DAILY STAR)									
Organization/Economic Code									
12055001/12080000									
12055001/12080023 Rent From Canteen		74,000.00	100,000.00	100,000.00	26,000.00-	26.00%-	100,000.00	150,000.00	440,000.00
Total		**74,000.00**	**100,000.00**	**100,000.00**	**26,000.00-**	**26.00%-**	**100,000.00**	**150,000.00**	**440,000.00**
RENT ON GOVERNMENT BUILDING									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12080000									
25001001/12080006 Rent on Senior Staff Quarters		42,000.00			42,000.00+				
Total		**42,000.00**			**42,000.00+**				
RENT ON GOVERNMENT BUILDING									
MINISTRY OF COMMERCE									
Organization/Economic Code									
22001001/12080000									
22001001/12090006 Rent from New Heaven Shopping Complex	12,000.00		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	10,000,000.00	12,000,000.00	37,000,000.00
Total	**12,000.00**		**20,000,000.00**	**20,000,000.00**	**20,000,000.00-**	**100.00%-**	**10,000,000.00**	**12,000,000.00**	**37,000,000.00**
RENT ON GOVERNMENT BUILDING									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12080000									
34001001/12080008 Rent on Junior Staff Quarters	600.00								
Total	**600.00**								

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
RENT ON GOVERNMENT BUILDING	₦	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF YOUTHS SPORTS									
Organization/Economic Code									
13001001/12080000									
13001001/12080024 Rent from Nnamdi Azikiwe Stadium Complex	3,096,722.00	3,032,800.00	10,000,000.00	10,000,000.00	6,967,200.00-	69.67%-	10,000,000.00	10,000,000.00	30,000,000.00
Total	**3,096,722.00**	**3,032,800.00**	**10,000,000.00**	**10,000,000.00**	**6,967,200.00-**	**69.67%-**	**10,000,000.00**	**10,000,000.00**	**30,000,000.00**
RENT ON GOVERNMENT BUILDING									
MINISTRY OF GENDER & SOCIAL DEV.									
Organization/Economic Code									
14001001/12080000									
14001001/12080025 Rent from FSP - Skill Acquisition Centre	1,623,500.00	2,515,000.00			2,515,000.00+		2,550,000.00	3,000,000.00	9,050,000.00
14001001/12080026 Rent on Govt. Property (Approved School Quarters)			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-			
Total	**1,623,500.00**	**2,515,000.00**	**2,500,000.00**	**2,500,000.00**	**15,000.00+**	**0.60%+**	**2,550,000.00**	**3,000,000.00**	**9,050,000.00**
RENT ON GOVERNMENT BUILDING									
LIBRARY BOARD									
Organization/Economic Code									
17008001/12080000									
17008001/12080023 Rent from Canteens			120,000.00	120,000.00	120,000.00-	100.00%-	180,000.00	180,000.00	540,000.00
Total			**120,000.00**	**120,000.00**	**120,000.00-**	**100.00%-**	**180,000.00**	**180,000.00**	**540,000.00**
RENT ON GOVERNMENT BUILDING									
ENUGU STATE UNIV. OF SCI & TECH (ESUT)									
Organization/Economic Code									
17021001/12080000									
17021001/12080006 Rent Staff Quarters (Senior & Junior)			15,500,000.00	15,500,000.00	15,500,000.00-	100.00%-	6,711,000.00	7,047,063.00	21,140,700.00
17021001/12080008 Rent on Junior Staff Quarters			800,000.00	800,000.00	800,000.00-	100.00%-			
Total			**16,300,000.00**	**16,300,000.00**	**16,300,000.00-**	**100.00%-**	**6,711,000.00**	**7,047,063.00**	**21,140,700.00**
RENT ON GOVERNMENT BUILDING									
INSTITUTE OF MANAGEMENT & TECHNOLOGY									
Organization/Economic Code									
17033001/12080000									
17033001/12080006 Rent from Staff Quarters							15,655,000.00	16,125,000.00	48,711,000.00
17033001/12080013 Shop (Ground Rent)	306,000.00		851,000.00	851,000.00	851,000.00-	100.00%-	860,000.00	885,000.00	2,675,000.00
Total	**306,000.00**		**851,000.00**	**851,000.00**	**851,000.00-**	**100.00%-**	**16,515,000.00**	**17,010,000.00**	**51,386,000.00**
RENT ON GOVERNMENT BUILDING									
ENUGU STATE COLLEGE OF EDUCATION TECHNICAL									
Organization/Economic Code									
17019001/12080000									
17019001/12080016 Rent on Canteens							70,000.00	75,000.00	225,000.00
Total							**70,000.00**	**75,000.00**	**225,000.00**
RENT ON GOVERNMENT BUILDING									
ESUT TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12080000									
21026002/12080003 Rent		13,040.00			13,040.00+				
21026002/12080023 Rent on Canteen		2,400.00			2,400.00+				
Total		**15,440.00**			**15,440.00+**				

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
RENT ON GOVERNMENT BUILDING									
ESUT COLLEGE OF MEDICINE TEACHIN HOSP									
Organization/Economic Code									
21026001/12080000									
21026001/12080023 Rent on Canteen			335,000.00	335,000.00	335,000.00-	100.00%-	180,000.00	220,000.00	650,000.00
Total			**335,000.00**	**335,000.00**	**335,000.00-**	**100.00%-**	**180,000.00**	**220,000.00**	**650,000.00**
RENT ON GOVERNMENT BUILDING									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12080000									
28001001/12080021 Rent on Government Property			600,000.00	600,000.00	600,000.00-	100.00%-			
Total			**600,000.00**	**600,000.00**	**600,000.00-**	**100.00%-**			
RENT ON GOVERNMENT BUILDING									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12080000									
35001001/12080012 Rent on government Property	46,000.00	110,000.00	100,000.00	100,000.00	10,000.00+	10.00%+	110,000.00	120,000.00	380,000.00
Total	**46,000.00**	**110,000.00**	**100,000.00**	**100,000.00**	**10,000.00+**	**10.00%+**	**110,000.00**	**120,000.00**	**380,000.00**
TOTAL RENT ON GOVT BUILDING	**60,136,168.21**	**132,192,565.12**	**141,606,000.00**	**141,606,000.00**	**9,413,434.88-**	**6.65%-**	**102,116,000.00**	**105,502,063.00**	**317,911,700.00**
RENT ON GOVERNMENT LANDS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12090000									
15001001/12090001 Rent from Land Allocation	181,400.00	3,600,000.00	7,000,000.00	7,000,000.00	3,400,000.00-	48.57%-	7,000,000.00	8,000,000.00	24,000,000.00
Total	**181,400.00**	**3,600,000.00**	**7,000,000.00**	**7,000,000.00**	**3,400,000.00-**	**48.57%-**	**7,000,000.00**	**8,000,000.00**	**24,000,000.00**
RENT ON GOVERNMENT LANDS									
MINISTRY OF LANDS AND URBAN DEV.									
Organization/Economic Code									
60001001/12090000									
60001001/12090003 Premium Fees on Land Matters	339,214,751.00	434,695,548.73	800,000,000.00	800,000,000.00	365,304,451.27-	45.66%-	900,000,000.00	900,100,000.00	2,700,300,000.00
60001001/12090007 Current Year Land Rent	78,654,936.64	96,019,579.32	120,000,000.00	120,000,000.00	23,980,420.68-	19.98%-	130,000,000.00	130,100,000.00	390,300,000.00
60001001/12090008 Previous Year Land Rent	1,343,000.71	9,839,789.54	10,000,000.00	10,000,000.00	160,210.46-	1.60%-	11,000,000.00	12,000,000.00	36,000,000.00
60001001/12090009 Penalties on Land Rent	150,003.00	18,640.00	200,000.00	200,000.00	181,360.00-	90.68%-	300,000.00	400,000.00	1,200,000.00
Total	**419,362,691.35**	**540,573,557.59**	**930,200,000.00**	**930,200,000.00**	**389,626,442.41-**	**41.89%-**	**1,041,300,000.00**	**1,042,600,000.00**	**3,127,800,000.00**
RENT ON GOVERNMENT LANDS									
ENUGU STATE HOUSING DEV CORPORATION									
Organization/Economic Code									
53010001/12090000									
53010001/12090007 Ground Rent and Services Charge	200,915,999.70	229,977,296.67	378,353,000.00	378,353,000.00	148,375,703.33-	39.22%-			
53010001/12090008 Ground Rent (Arrears)	2,451,900.00	5,709,863.00			5,709,863.00+		435,105,000.00	500,371,000.00	1,535,922,000.00
Total	**203,367,899.70**	**235,687,159.67**	**378,353,000.00**	**378,353,000.00**	**142,665,840.33-**	**37.71%-**	**435,105,000.00**	**500,371,000.00**	**1,535,922,000.00**
TOTAL RENT ON GOVERNMENT LANDS	**622,911,991.05**	**779,860,717.26**	**1,315,553,000.00**	**1,315,553,000.00**	**535,692,282.74-**	**40.72%-**	**1,483,405,000.00**	**1,550,971,000.00**	**4,687,722,000.00**

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
REPAYMENTS	₦	₦	₦	₦	₦	₦	₦	₦	₦
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12100000									
17018001/12140002 Others	682,500.00	1,181,030.00			1,181,030.00+				
Total	**682,500.00**	**1,181,030.00**			**1,181,030.00+**				
REPAYMENTS									
COLLEGE OF EDUCATION (TECHNICAL)									
Organization/Economic Code									
17019001/12100000									
17019001/12100006 Refunds from Advances			100,000.00	100,000.00	100,000.00-	100.00%-	50,000.00	70,000.00	200,000.00
Total			**100,000.00**	**100,000.00**	**100,000.00-**	**100.00%-**	**50,000.00**	**70,000.00**	**200,000.00**
REPAYMENTS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12100000									
20007001/12100006 General Refunds	266,662,441.70	107,166,315.48			107,166,315.48+				
Total	**266,662,441.70**	**107,166,315.48**			**107,166,315.48+**				
REPAYMENTS									
BOARD OF YNTERNAL REVENUE									
Organization/Economic Code									
20008001/12100015									
20008001/12100000 Recovery from back duty assessment	1,731,966,302.43	2,872,536,409.60	3,982,187,000.00	3,982,187,000.00	1,109,650,590.40-	27.87%-	3,000,000,000.00	3,600,000,000.00	10,920,000,000.00
Total	**1,731,966,302.43**	**2,872,536,409.60**	**3,982,187,000.00**	**3,982,187,000.00**	**1,109,650,590.40-**	**27.87%-**	**3,000,000,000.00**	**3,600,000,000.00**	**10,920,000,000.00**
TOTAL REPAYMENTS	**1,998,628,744.13**	**2,979,702,725.08**	**3,982,287,000.00**	**3,982,287,000.00**	**1,002,584,274.92-**	**25.18%-**	**3,000,050,000.00**	**3,600,070,000.00**	**10,920,200,000.00**
INVESTMENT INCOME									
MINISTRY OF FINANCE									
Organization/Economic Code									
20007001/12110000									
20007001/12110002 Dividend	94,958,031.31		135,000,000.00	135,000,000.00	135,000,000.00-	100.00%-	150,000,000.00	155,000,000.00	465,000,000.00
Total	**94,958,031.31**		**135,000,000.00**	**135,000,000.00**	**135,000,000.00-**	**100.00%-**	**150,000,000.00**	**155,000,000.00**	**465,000,000.00**
INVESTMENT INCOME									
ENUGU STATE UNIVERSITY OF SCIENCE & TECH (ESUT)									
Organization/Economic Code									
17021001/12110000									
17021001/12110002 Dividend Income			60,000.00	60,000.00	60,000.00-	100.00%-	10,000.00	10,500.00	31,500.00
Total			**60,000.00**	**60,000.00**	**60,000.00-**	**100.00%-**	**10,000.00**	**10,500.00**	**31,500.00**
TOTAL INVESTMENT INCOME	**94,958,031.31**		**135,060,000.00**	**135,060,000.00**	**135,060,000.00-**	**100.00%-**	**150,010,000.00**	**155,010,500.00**	**465,031,500.00**
INTEREST									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12120000									
20007001/12120001 Interest on Bank Deposit	2,897.25		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
Total	**2,897.25**		**50,000,000.00**	**50,000,000.00**	**50,000,000.00-**	**100.00%-**			

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Budget Revised 2022	Variance 2022	% Variance 2022	Budget Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
INTEREST									
ENUGU STATE COLLEGE OF EDUCATION (TECH) ENUGU									
Organization/Economic Code									
17019001/12120000									
17019001/12120001 Interest Income	50,000.00								
Total	**50,000.00**								
INTEREST									
ENUGU STATE UNIV. OF SCIENCE & TECH. (ESUT)									
Organization/Economic Code									
17021001/12120000									
17021001/12110002 Dividend Income			60,000.00	60,000.00	60,000.00-	100.00%-	10,000.00	10,500.00	31,500.00
17021001/12110004 Insurance Claim			100,000.00	100,000.00	100,000.00-	100.00%-	10,000.00	10,500.00	31,500.00
17021001/12120001 Interest from Fixed Deposit Investment	1,000.00	1,922,161.95	400,000.00	400,000.00	1,522,161.95+	380.54%+	10,000.00	10,500.00	31,500.00
Total	**1,000.00**	**1,922,161.95**	**560,000.00**	**560,000.00**	**1,362,161.95+**	**243.24%+**	**30,000.00**	**31,500.00**	**94,500.00**
INTEREST									
INSTITUTE OF MANAGEMENT & TECHNOLOGY (IMT)									
Organization/Economic Code									
17033001/12120000									
17033001/12120012 Interest on Fixed Deposit			950,000.00	950,000.00	950,000.00-	100.00%-	950,000.00	998,000.00	2,995,000.00
Total			**950,000.00**	**950,000.00**	**950,000.00-**	**100.00%-**	**950,000.00**	**998,000.00**	**2,995,000.00**
TOTAL INTEREST	**53,897.25**	**1,922,161.95**	**51,510,000.00**	**51,510,000.00**	**49,587,838.05-**	**96.27%-**	**1,080,000.00**	**1,029,500.00**	**3,089,500.00**
MISCELLANEOUS									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12140000									
11001001/12140002 Miscellaneous/ Others	0.01	500.00			500.00+				
Total	**0.01**	**500.00**			**500.00+**				
MISCELLANEOUS									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12140000									
20001001/12140001 Recovery of Overpayment	21,981,239.50	66,700.00			66,700.00+				
20001001/12140002 Unspecified Revenue	20,009,056.82	300,000,000.00			300,000,000.00+				
Total	**41,990,296.32**	**300,066,700.00**			**300,066,700.00+**				
MISCELLANEOUS									
ENUGU STATE POLYTECHNIC IWOLLO									
Organization/Economic Code									
17018001/12140000									
17018001/12140002 Others	2,989,800.00	6,477,137.81			6,477,137.81+				
Total	**2,989,800.00**	**6,477,137.81**			**6,477,137.81+**				

Schedule of Detailed Recurrent Revenue By Organization For The Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Budget Revised	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
MISCELLANEOUS									
MINISTRY OF GENDER AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12140000									
14001001/14140002 Miscellaneous Income	1,250,000.00	1,515,600.00			1,515,600.00+				
Total	**1,250,000.00**	**1,515,600.00**			**1,515,600.00+**				
MISCELLANEOUS									
ESUTH TEACHING HOSPITAL PARKLANE ENUGU									
Organization/Economic Code									
21026002/12140000									
21026002/12140001 Recovering of Fund			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	70,788,000.00	92,025,000.00	282,446,000.00
Total			**50,000,000.00**	**50,000,000.00**	**50,000,000.00-**	**100.00%-**	**70,788,000.00**	**92,025,000.00**	**282,446,000.00**
MISCELLANEOUS									
MINISTRY OF CHIEFTAINCY MATTERS									
Organization/Economic Code									
62001001/12140000									
62001001/12140002 Miscellaneous Income (Other Receipts)	3,000,000.00								
Total	**3,000,000.00**								
MISCELLANEOUS									
INSTITUTE OF MANAGEMENT AND TECHNOLOGY (IMT)									
Organization/Economic Code									
17033001/12140000									
17033001/12140002 Other Income			705,000.00	705,000.00	705,000.00-	100.00%-	707,000.00	741,000.00	2,224,000.00
Total			**705,000.00**	**705,000.00**	**705,000.00-**	**100.00%-**	**707,000.00**	**741,000.00**	**2,224,000.00**
TOTAL MISCELLANEOUS	**49,912,596.33**	**309,240,967.81**	**50,705,000.00**	**50,705,000.00**	**258,535,967.81+**	**509.88%+**	**71,495,000.00**	**92,766,000.00**	**284,670,000.00**
SUMMARY									
TOTAL - IGR	26,717,819,044.62	26,810,965,633.64	34,000,000,000.00	34,000,000,000.00	7,189,034,366.36-	21.14%-	31,372,665,000.00	36,549,451,053.00	107,021,942,670.00
STATUTORY ALLOCATION	60,318,273,772.03	77,974,720,680.01	67,919,129,000.00	67,919,129,000.00	10,055,591,680.01+	14.81%+	69,800,000,000.00	73,290,000,000.00	220,044,500,000.00
GRAND TOTAL	**87,036,092,816.65**	**104,785,686,313.65**	**101,919,129,000.00**	**101,919,129,000.00**	**2,866,557,313.65+**	**2.81%+**	**101,172,665,000.00**	**109,839,451,053.00**	**327,066,442,670.00**

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual	Actual	Original Budget	Revised Budget	Amount Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/21010101 Basic Salary	333,083,906.61	162,280,534.47	172,755,800.00	172,755,800.00	10,475,265.53 +	6.06 %+	349,738,100.00	376,820,200.00	376,820,200.00
11001001/21020101 Housing/Rent Allowance	20,783,227.13	21,002,845.59	26,604,200.00	26,604,200.00	5,601,354.41 +	21.05 %+	21,822,380.00	29,176,300.00	29,176,200.00
11001001/21020102 Transport Allowance	5,138,250.00	4,966,150.00	6,409,300.00	6,409,300.00	1,443,150.00 +	22.52 %+	5,395,160.00	5,824,200.00	5,824,200.00
11001001/21020103 Meal Subsidy	2,287,900.00	2,196,500.00	2,545,200.00	2,545,200.00	348,700.00 +	13.70 %+	2,402,290.00	3,745,200.00	5,824,200.00
11001001/21020104 Utility Allowance	1,766,050.00	1,706,300.00	1,926,600.00	1,926,600.00	220,300.00 +	11.43 %+	1,854,350.00	1,969,200.00	3,745,200.00
11001001/21020105 Entertainment Allowance	27,900.00	36,600.00	71,000.00	71,000.00	34,400.00 +	48.45 %+	29,290.00		
11001001/21020106 Leave allowances			18,876,300.00	18,876,300.00	18,876,300.00 +	100.00 %+			
11001001/21020107 Domestic Staff Allowance	2,154,562.00	2,189,313.00	7,700,000.00	7,700,000.00	5,510,687.00 +	71.57 %+	2,262,290.00	1,355,300.00	1,355,300.00
11001001/21020131 Arrears Allowances	96,982.92						101,840.00		
Sub Total: Personnel Cost	**365,338,778.66**	**194,378,243.06**	**236,888,400.00**	**236,888,400.00**	**42,510,156.94 +**	**17.95 %+**	**383,605,700.00**	**418,890,400.00**	**422,745,300.00**
11001001/22020101 Local Transport & Travel-Training	704,000.00	6,816,990.00	10,000,000.00	10,000,000.00	3,183,010.00 +	31.83 %+	800,000.00	1,000,000.00	20,000,000.00
11001001/22020102 Local Transport & Travel-Others	403,664,050.00	698,936,490.00	450,000,000.00	698,936,500.00	10.00 +	0.00 %+	450,000,000.00	450,000,000.00	450,000,000.00
11001001/22020103 International Transport & Travel-Training	57,870,049.00	606,861,515.75	20,000,000.00	606,861,600.00	84.25 +	0.00 %+	60,000,000.00	30,000,000.00	30,000,000.00
11001001/22020104 International Transport & Travel-Others	19,698,413.00	130,605,786.00	25,000,000.00	130,605,800.00	14.00 +	0.00 %+	21,000,000.00	100,000,000.00	100,000,000.00
11001001/22020105 Hotel Accommodation	317,112,736.25	566,352,318.27	500,000,000.00	566,353,318.00	999.73 +	0.00 %+	330,000,000.00	550,000,000.00	550,000,000.00
11001001/22020201 Electricity Charges	604,704,258.88	544,552,139.86	900,000,000.00	551,063,500.00	6,511,360.14 +	1.18 %+	610,000,000.00	610,000,000.00	630,000,000.00
11001001/22020202 Telephone Charges	75,390,971.54	8,661,000.00	2,000,000.00	8,662,000.00	1,000.00 +	0.01 %+	80,000,000.00	2,000,000.00	2,000,000.00
11001001/22020203 Internet Access Charges	10,405,860.00	19,032,664.98	4,000,000.00	19,033,664.00	999.02 +	0.01 %+	11,000,000.00	4,000,000.00	4,000,000.00
11001001/22020204 Satellite Broadcasting Access Charges		5,673,100.00	10,000,000.00	10,000,000.00	4,326,900.00 +	43.27 %+		4,000,000.00	4,000,000.00
11001001/22020205 Water Rates	108,000.00	211,000.00	3,000,000.00	3,000,000.00	2,789,000.00 +	92.97 %+	200,000.00	3,000,000.00	3,000,000.00
11001001/22020206 Sewage Charges	917,450.00	3,448,000.00	3,000,000.00	3,449,000.00	1,000.00 +	0.03 %+	1,000,000.00	1,200,000.00	1,200,000.00
11001001/22020301 Office Stationeries/Computer Consumables	29,022,770.00	24,621,300.00	15,000,000.00	24,622,300.00	1,000.00 +	0.00 %+	30,500,000.00	10,000,000.00	10,000,000.00
11001001/22020302 Books	5,000,000.00	10,100,000.00	1,000,000.00	10,101,000.00	1,000.00 +	0.01 %+	5,200,000.00	5,000,000.00	5,000,000.00
11001001/22020303 Newspapers	4,156,800.00	11,108,369.04	2,000,000.00	11,109,369.00	999.96 +	0.01 %+	4,300,000.00	600,000.00	600,000.00
11001001/22020304 Magazines & Periodicals	12,498,850.00	17,600,000.00	1,000,000.00	17,601,000.00	1,000.00 +	0.01 %+	13,100,000.00	500,000.00	500,000.00
11001001/22020305 Printing of Non Security Documents	19,304,750.00	66,943,300.00	10,000,000.00	66,944,300.00	1,000.00 +	0.00 %+	20,200,000.00	20,000,000.00	20,000,000.00
11001001/22020306 Printing of Security Documents	2,251,800.00	140,000.00	1,000,000.00	1,000,000.00	860,000.00 +	86.00 %+	2,400,000.00	1,000,000.00	1,000,000.00
11001001/22020307 Drugs & Medical Supplies	19,534,300.00	11,888,900.00	15,000,000.00	15,000,000.00	3,111,100.00 +	20.74 %+	20,500,000.00	10,000,000.00	15,000,000.00
11001001/22020308 Field and Camping Materials	370,000.00		5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	500,000.00	12,000,000.00	13,000,000.00
11001001/22020309 Uniforms & Other Clothing	11,188,000.00	36,843,000.00	60,000,000.00	60,000,000.00	23,157,000.00 +	38.60 %+	12,000,000.00	70,000,000.00	70,000,000.00
11001001/22020310 Teaching Aids/Instruction Materials	736,000.00						800,000.00	250,000,000.00	250,000,000.00
11001001/22020311 Food Stuff/Catering Materials Supplies	323,046,050.00	261,817,100.00	200,000,000.00	261,818,100.00	1,000.00 +	0.00 %+	340,000,000.00	150,000,000.00	150,000,000.00
11001001/22020312 Service Materials	18,185,259.00	159,658,945.00	50,000,000.00	159,659,945.00	1,000.00 +	0.00 %+	20,000,000.00	20,000,000.00	25,000,000.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	259,390,123.56	397,616,810.83	300,000,000.00	397,617,810.00	999.17 +	0.00 %+	270,000,000.00	300,000,000.00	350,000,000.00
11001001/22020402 Maintenance of Office Furniture		2,168,000.00	5,000,000.00	5,000,000.00	2,832,000.00 +	56.64 %+	1,000,000.00	12,000,000.00	12,000,000.00
11001001/22020403 Maintenance of Office Building/Residential Quarters	1,485,960.00	19,100,200.00	20,000,000.00	20,000,000.00	899,800.00 +	4.50 %+	1,600,000.00	15,000,000.00	15,000,000.00
11001001/22020404 Maintenance of Office IT Equipment	381,186,122.50	532,047,232.00	10,000,000.00	532,048,232.00	1,000.00 +	0.00 %+	400,000.00	5,000,000.00	5,000,000.00
11001001/22020405 Maintenance of Plants/Generators	8,493,980.00	13,198,020.00	20,000,000.00	20,000,000.00	6,801,980.00 +	34.01 %+	9,000,000.00	10,000,000.00	10,000,000.00
11001001/22020406 Other Maintenance Services	167,649,117.85	133,615,444.38	100,000,000.00	133,616,444.00	999.62 +	0.00 %+	176,000,000.00	1,000,000.00	120,000,000.00
11001001/22020411 Maintenance of Communication Equipment	116,850.00	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00 +	90.00 %+	500,000.00	20,000,000.00	20,000,000.00
11001001/22020414 Maintenance of Lodges & Guest Houses	35,000.00	3,968,800.00	5,000,000.00	5,000,000.00	1,031,200.00 +	20.62 %+	3,000,000.00	10,000,000.00	10,000,000.00
11001001/22020415 Maintenance of Other Infrastructure	2,600,000.00		5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	3,000,000.00	5,000,000.00	5,000,000.00
11001001/22020501 Local Training	4,793,830.00	25,927,000.00	10,000,000.00	25,928,000.00	1,000.00 +	0.00 %+	5,000,000.00	20,000,000.00	20,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001/22020502 International Training	4,781,788.00		10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+	5,000,000.00	30,000,000.00	3,000,000.00
11001001/22020503 Training & Staff Development	5,005,500.00	40,000.00	3,000,000.00	3,000,000.00	2,960,000.00 +	98.67 %+	5,000,000.00	10,000,000.00	10,000,000.00
11001001/22020504 Civil Service Examination	40,000.00	40,000.00		41,000.00	1,000.00 +	2.44 %+	100,000.00		
11001001/22020506 Seminar and Conferences	46,299,320.00	82,708,750.00	20,000,000.00	82,709,750.00	1,000.00 +	0.00 %+	48,000,000.00	20,000,000.00	20,000,000.00
11001001/22020601 Security Services	195,821,400.00	190,376,925.00	150,000,000.00	190,377,925.00	1,000.00 +	0.00 %+	1,000,000,000.00	1,000,000,000.00	500,000,000.00
11001001/22020602 Office Rent		3,200,000.00		3,201,000.00	1,000.00 +	0.03 %+			
11001001/22020603 Residential Rent	10,850,000.00	6,935,905.50	20,000,000.00	20,000,000.00	13,064,094.50 +	65.32 %+	11,300,000.00	20,000,000.00	20,000,000.00
11001001/22020604 Security Vote (Including Operations)	7,108,197,500.00	7,000,719,100.00	7,200,000,000.00	7,094,394,200.00	93,675,100.00 +	1.32 %+	7,200,000,000.00	7,200,000,000.00	7,200,000,000.00
11001001/22020605 Cleaning & Fumigation Services	872,335,020.00	1,271,020,588.05	50,000,000.00	1,271,021,588.00	999.95 +	0.00 %+	60,000,000.00	50,000,000.00	50,000,000.00
11001001/22020701 Financial Consulting	81,301,500.00	8,806,000.00		8,807,000.00	1,000.00 +	0.01 %+	85,300,000.00		
11001001/22020703 Legal Services	134,730,000.00	328,400,000.00	100,000,000.00	328,401,000.00	1,000.00 +	0.00 %+	141,000,000.00	150,000,000.00	150,000,000.00
11001001/22020705 Architectural Services	5,000,000.00						5,200,000.00		
11001001/22020706 Surveying Services		8,500,000.00		8,501,000.00	1,000.00 +	0.01 %+			
11001001/22020710 Monitoring & Evaluation	1,389,500.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	1,500,000.00	10,000,000.00	10,000,000.00
11001001/22020801 Motor Vehicle Fuel Cost	2,631,850.00	41,379,730.00	400,000,000.00	50,000,000.00	8,620,270.00 +	17.24 %+	50,000,000.00	100,000,000.00	100,000,000.00
11001001/22020802 Other Transport Equipment Fuel Cost	170,000.00	360,000.00		361,000.00	1,000.00 +	0.28 %+	500,000.00	10,000,000.00	10,000,000.00
11001001/22020803 Plant/Generator Fuel Cost	1,092,000.00	5,004,850.00	5,000,000.00	5,005,850.00	1,000.00 +	0.02 %+	50,000,000.00	30,000,000.00	30,000,000.00
11001001/22020806 Cooking Gas Fuel Cost	29,890,000.00	52,835,000.00	40,000,000.00	52,836,000.00	1,000.00 +	0.00 %+	31,300,000.00	100,000,000.00	100,000,000.00
11001001/22020901 Bank Charges(Other Than Interest)	167,744.24	3,751,934.39	15,000,000.00	15,000,000.00	11,248,065.61 +	74.99 %+	200,000.00	15,000,000.00	15,000,000.00
11001001/22020902 Insurance Premium			10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+		50,000,000.00	50,000,000.00
11001001/22021001 Refreshments & Meals	166,957,580.00	119,554,880.00	120,000,000.00	120,000,000.00	445,120.00 +	0.37 %+	175,300,000.00	200,000,000.00	200,000,000.00
11001001/22021002 Honorarium & Sitting Allowance	645,732,471.00	415,170,850.00	30,000,000.00	415,171,850.00	1,000.00 +	0.00 %+	700,000,000.00	30,000,000.00	35,000,000.00
11001001/22021003 Publicity & Advertisements	483,072,282.62	715,296,134.52	400,000,000.00	715,297,134.00	999.48 +	0.00 %+	500,000,000.00	300,000,000.00	300,000,000.00
11001001/22021004 Medical Expenses-Local	9,525,705.99		30,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	10,000,000.00	40,000,000.00	40,000,000.00
11001001/22021005 Service School Fees Payment	12,000,000.00						12,000,000.00		
11001001/22021006 Postage & Courier Services	280,000.00	80,000.00	2,000,000.00	2,000,000.00	1,920,000.00 +	96.00 %+	290,000.00	2,000,000.00	200,000.00
11001001/22021007 Welfare Packages	26,212,500.00	36,123,000.00	100,000,000.00	40,000,000.00	3,877,000.00 +	9.69 %+	150,000,000.00	100,000,000.00	100,000,000.00
11001001/22021008 Subscrip. To Prof. Bodies (Subscr. to Gov. forum)	45,000.00		30,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	30,000,000.00	30,000,000.00	30,000,000.00
11001001/22021009 Sporting Activities	924,000.00		5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	1,000,000.00	5,000,000.00	5,000,000.00
11001001/22021011 Recruitment and Appointment (Service wide)	1,200,000.00	10,000,000.00		10,001,000.00	1,000.00 +	0.01 %+	1,500,000.00		
11001001/22021014 Annual Budget Defence Expenses & Administration	341,000.00	986,000.00	1,500,000.00	1,500,000.00	514,000.00 +	34.27 %+	400,000.00	1,500,000.00	1,500,000.00
11001001/22021016 Servicom			500,000.00	500,000.00	500,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00
11001001/22021019 Medical Expenses-International	11,800,000.00	11,000,000.00	20,000,000.00	20,000,000.00	9,000,000.00 +	45.00 %+	1,500,000.00	20,000,000.00	30,000,000.00
11001001/22021021 Special Days/Celebrations	143,413,000.00	104,405,800.00	70,000,000.00	104,406,800.00	1,000.00 +	0.00 %+	300,000,000.00	50,000,000.00	50,000,000.00
11001001/22021022 Donations	632,312,582.76	1,084,050,560.00	1,500,000,000.00	1,100,000,000.00	15,949,440.00 +	1.45 %+	650,000,000.00	800,000.00	800,000.00
11001001/22021023 Final Accounts Preparation/Verification Expenses	10,140,000.00	2,058,500.00		2,059,500.00	1,000.00 +	0.05 %+	10,000,000.00		
11001001/22021026 Common services (Committee/Commissions)	242,377,229.40	10,007,100.00	100,000,000.00	13,138,400.00	3,131,300.00 +	23.83 %+	250,000,000.00	100,000,000.00	100,000,000.00
Sub-Total: Overhead	**13,647,657,825.59**	**15,832,525,033.57**	**13,198,000,000.00**	**16,101,763,879.00**	**269,238,845.43 +**	**1.67 %+**	**13,990,290,000.00**	**12,377,100,000.00**	**12,082,300,000.00**
Total Recurrent Expenditure	**14,012,996,604.25**	**16,026,903,276.63**	**13,434,888,400.00**	**16,338,652,279.00**	**311,749,002.37 +**	**1.91 %+**	**14,373,895,700.00**	**12,795,990,400.00**	**12,505,045,300.00**
11001002 - Office of the Deputy Governor									
11001002/21010101 Basic Salary	14,813,170.34	16,045,138.97	15,136,147.00	16,045,147.00	8.03 +	0.00 %+	16,691,310.00	16,550,357.00	16,927,875.00
11001002/21020101 Housing/Rent Allowance	1,694,492.61	1,878,004.32	2,762,913.00	2,762,913.00	884,908.68 +	32.03 %+	2,587,790.00	2,772,117.00	2,910,723.00
11001002/21020102 Transport Allowance	469,400.00	515,450.00	499,800.00	515,500.00	50.00 +	0.01 %+	535,200.00	554,552.00	582,280.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11001002/21020103 Meal Subsidy	206,600.00	223,000.00	222,000.00	223,000.00			240,000.00	226,188.00	237,497.00
11001002/21020104 Utility Allowance	154,600.00	167,150.00	170,400.00	169,400.00	2,250.00 +	1.33 %+	186,000.00	173,040.00	181,692.00
11001002/21020105 Entertainment Allowance	10,800.00	18,500.00	19,200.00	19,200.00	700.00 +	3.65 %+	21,600.00	19,776.00	20,765.00
11001002/21020106 Leave Allowance			1,533,613.00	624,613.00	624,613.00 +	100.00 %+		1,555,034.00	1,632,786.00
11001002/21020107 Domestic Staff Allowance	834,024.00	1,216,285.00	1,352,995.00	1,337,295.00	121,010.00 +	9.05 %+	1,668,050.00	1,288,567.00	1,352,995.00
11001002/21020108 Shift Duty Allowance								41,274.00	41,274.00
11001002/21020111 Hazard Allowance	60,000.00	60,000.00		60,000.00			63,000.00		
11001002/21020131 Arrears Allowances	93,689.53						98,370.00		
Total Personal Cost	**18,336,776.48**	**20,123,528.29**	**21,697,068.00**	**21,757,068.00**	**1,633,539.71 +**	**7.51 %+**	**22,091,320.00**	**23,180,905.00**	**23,887,887.00**
11001002/22020101 Local Transport & Travel-Training		100,000.00	5,000,000.00	100,000.00			1,000,000.00	5,000,000.00	5,000,000.00
11001002/22020102 Local Transport & Travel-Others	34,779,067.00	64,613,450.00	30,000,000.00	64,613,500.00	50.00 +	0.00 %+	36,500,000.00	30,000,000.00	30,000,000.00
11001002/22020103 International Transport & Travel-Training			5,000,000.00				10,000,000.00	10,000,000.00	10,000,000.00
11001002/22020104 International Transport & Travel-Others	24,567,050.00	19,667,000.00	25,000,000.00	19,765,000.00	98,000.00 +	0.50 %+	26,000,000.00	35,000,000.00	35,000,000.00
11001002/22020202 Telephone Charges	16,754,000.00	7,295,000.00	300,000.00	7,295,000.00			17,000,000.00	300,000.00	300,000.00
11001002/22020203 Internet Access Charges			200,000.00	140,000.00	140,000.00 +	100.00 %+	800,000.00	200,000.00	200,000.00
11001002/22020204 Satellite Broadcasting Access Charges			300,000.00	44,000.00	44,000.00 +	100.00 %+	800,000.00	300,000.00	300,000.00
11001002/22020301 Office Stationeries/Computer Consumables	3,916,800.00	6,606,000.00	5,000,000.00	6,606,000.00			5,000,000.00	5,000,000.00	5,000,000.00
11001002/22020302 Books			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
11001002/22020303 Newspapers	556,000.00	756,000.00	500,000.00	756,000.00			580,000.00	500,000.00	500,000.00
11001002/22020304 Magazines & Periodicals	286,000.00	264,000.00	300,000.00	300,000.00	36,000.00 +	12.00 %+	300,300.00	300,000.00	300,000.00
11001002/22020305 Printing of Non Security Documents	273,000.00		1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	280,000.00	5,000,000.00	5,000,000.00
11001002/22020309 Uniforms & Other Clothing			2,500,000.00	265,000.00	265,000.00 +	100.00 %+		3,000,000.00	4,000,000.00
11001002/22020311 Food Stuff/Catering Materials Supplies	135,856,000.00	107,012,500.00	80,000,000.00	107,012,500.00			120,000,000.00	80,000,000.00	80,000,000.00
11001002/22020312 Service Materials			5,000,000.00				3,000,000.00	5,000,000.00	5,000,000.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	36,694,105.25	20,235,000.00	10,000,000.00	20,235,000.00			38,000,000.00	10,000,000.00	10,000,000.00
11001002/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020403 Maintenance of Office Building/Residential Qtrs.			5,000,000.00				1,000,000.00	5,000,000.00	5,000,000.00
11001002/22020404 Maintenance of Office IT Equipment			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
11001002/22020405 Maintenance of Plants/Generators	3,424,000.00	2,735,000.00	500,000.00	2,735,000.00			3,500,000.00	500,000.00	500,000.00
11001002/22020406 Other Maintenance Services			1,500,000.00				2,000,000.00	1,500,000.00	1,500,000.00
11001002/22020415 Maintenance of Other Infrastructure			2,000,000.00	394,000.00	394,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
11001002/22020501 Local Training			1,000,000.00					1,000,000.00	1,000,000.00
11001002/22020502 International Training			3,000,000.00	386,500.00	386,500.00 +	100.00 %+		3,000,000.00	3,000,000.00
11001002/22020601 Security Services	140,000.00	5,131,000.00	2,500,000.00	5,131,000.00			300,000.00	2,500,000.00	2,500,000.00
11001002/22020605 Cleaning & Fumigation Services	14,886,000.00	27,562,000.00		27,562,000.00			15,600,000.00		
11001002/22020703 Legal Services		5,000,000.00		5,001,000.00	1,000.00 +	0.02 %+			
11001002/22020801 Motor Vehicle Fuel Cost	16,597,000.00	18,780,500.00	10,000,000.00	18,781,500.00	1,000.00 +	0.01 %+	17,400,000.00	6,300,000.00	6,300,000.00
11001002/22020806 Cooking Gas Fuel Cost	12,445,216.00	16,657,000.00	2,000,000.00	16,658,000.00	1,000.00 +	0.01 %+	13,000,000.00	2,000,000.00	2,000,000.00
11001002/22020901 Bank Charges (Others than Interest)	27,098.86	5,556.50	850,000.00	219,000.00	213,443.50 +	97.46 %+	330,000.00	850,000.00	850,000.00
11001002/22021001 Refreshments & Meals	56,013,000.00	37,049,500.00	20,000,000.00	37,050,500.00	1,000.00 +	0.00 %+	58,000,000.00	20,000,000.00	20,000,000.00
11001002/22021002 Honorarium & Sitting Allowance	27,768,000.00	19,185,000.00	7,000,000.00	19,186,000.00	1,000.00 +	0.01 %+	30,000,000.00	7,000,000.00	7,000,000.00
11001002/22021003 Publicity & Advertisements			1,000,000.00					1,000,000.00	1,000,000.00
11001002/22021004 Medical Expenses-Local			10,000,000.00	5,000.00	5,000.00 +	100.00 %+	5,000,000.00	10,000,000.00	10,000,000.00
11001002/22021007 Welfare Packages	7,839,000.00	5,763,000.00	5,000,000.00	5,764,000.00	1,000.00 +	0.02 %+	8,200,000.00	5,000,000.00	5,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Varian	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11001002/22021014 Annual Budget Expenses and Administration			500,000.00	338,000.00	338,000.00 +	100.00 %+	300,000.00	500,000.00	500,000.00
11001002/22021019 Medical Expenses-International			15,000,000.00				20,000,000.00	20,000,000.00	20,000,000.00
11001002/22021021 Special Day Celebrations			3,000,000.00					3,000,000.00	3,000,000.00
11001002/22021026 Common Services (Committee & Commissions)	10,000,000.00	124.00	50,000,000.00	386,500.00	386,376.00 +	99.97 %+	10,500,000.00	50,000,000.00	55,000,000.00
Sub-Total: Overhead	**402,821,337.11**	**364,417,630.50**	**312,850,000.00**	**370,630,000.00**	**6,212,369.50 +**	**1.68 %+**	**446,390,300.00**	**333,150,000.00**	**339,150,000.00**
Total Recurrent Expenditure	**421,158,113.59**	**384,541,158.79**	**334,547,068.00**	**392,387,068.00**	**7,845,909.21 +**	**2.00 %+**	**468,481,620.00**	**356,330,905.00**	**363,037,887.00**
11010001 - Department of Due process & Budget Monitoring									
11010001/22020102 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,200,000.00	1,000,000.00	1,000,000.00
11010001/22020301 Office Stationeries/Computer Consumables			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	5,300,000.00	5,500,000.00	5,500,000.00
11010001/22020302 Books			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
11010001/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11010001/22020305 Printing of Non Security Documents			10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+	11,000,000.00	11,000,000.00	12,000,000.00
11010001/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	500,000.00	500,000.00
11010001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
11010001/22020404 Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	300,000.00	300,000.00
11010001/22020406 Other Maintenance Services			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	600,000.00	600,000.00
11010001/22020413 Maintenance of office equipment			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	400,000.00	400,000.00
11010001/22020710 Monitoring and evaluation			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	5,000,000.00	6,000,000.00	6,000,000.00
11010001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	600,000.00	600,000.00
11010001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	400,000.00	400,000.00
11010001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
Sub-Total: Overhead			**25,500,000.00**	**25,500,000.00**	**25,500,000.00 +**	**100.00 %+**	**27,000,000.00**	**27,200,000.00**	**28,200,000.00**
Total Recurrent Expenditure			**25,500,000.00**	**25,500,000.00**	**25,500,000.00 +**	**100.00 %+**	**27,000,000.00**	**27,200,000.00**	**28,200,000.00**
11013002 - Economic Affairs and Parastatals									
11013002/22020102 Local Transport & Travel-Others			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
11013002/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11013002/22020204 Satellite Broadcasting Access Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11013002/22020301 Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11013002/22020303 Newspapers			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
11013002/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
11013002/22020305 Printing of Non Security Documents								300,000.00	300,000.00
11013002/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	700,000.00	700,000.00
11013002/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11013002/22020404 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
11013002/22020801 Motor Vehicle Fuel Cost			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	600,000.00	600,000.00
11013002/22021003 Publicity & Advertisements			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	400,000.00	400,000.00
11013002/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11013002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**3,500,000.00**	**3,500,000.00**	**3,500,000.00 +**	**100.00 %+**	**3,500,000.00**	**4,500,000.00**	**4,500,000.00**
Total Recurrent Expenditure			**3,500,000.00**	**3,500,000.00**	**3,500,000.00 +**	**100.00 %+**	**3,500,000.00**	**4,500,000.00**	**4,500,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11016002 - Economic Affairs Unit									
11016002/22020102 Local Transport & Travel-Others							400,000.00	400,000.00	400,000.00
11016002/22020203 Internet Access Charges							100,000.00	100,000.00	100,000.00
11016002/22020301 Office Stationeries/Computer Consumables							100,000.00	100,000.00	100,000.00
11016002/22020302 Books							300,000.00	300,000.00	300,000.00
11016002/22020303 Newspapers							50,000.00	50,000.00	50,000.00
11016002/22020304 Magazines & Periodicals							50,000.00	50,000.00	50,000.00
11016002/22020305 Printing of Non Security Documents							300,000.00	300,000.00	300,000.00
11016002/22020401 Maintenance of Motor Vehicles/Transport Equipment							550,000.00	550,000.00	550,000.00
11016002/22020402 Maintenance of Office Furniture							300,000.00	300,000.00	300,000.00
11016002/22020404 Maintenance of Office IT Equipment							200,000.00	200,000.00	200,000.00
11016002/22020406 Other Maintenance Services							400,000.00	400,000.00	400,000.00
11016002/22020710 Monitoring and Evaluation							600,000.00	600,000.00	600,000.00
11016002/22020801 Motor Vehicle Fuel Cost							600,000.00	600,000.00	600,000.00
11016002/22021003 Publicity & Advertisements							500,000.00	500,000.00	500,000.00
11016002/22021007 Welfare Packages							300,000.00	300,000.00	300,000.00
11016002/22021014 Annual Budget Expenses and Administration							100,000.00	100,000.00	100,000.00
Sub-Total: Overhead							**4,850,000.00**	**4,850,000.00**	**4,850,000.00**
Total Recurrent Expenditure							**4,850,000.00**	**4,850,000.00**	**4,850,000.00**
11101001 - Project Development And Implementation Dept.									
11101001/22020101 Local Travel and Transport -Training	120,000.00						200,000.00	200,000.00	200,000.00
11101001/22020102 Local Travel and Transport Others	138,000.00	405,000.00	1,000,000.00	1,000,000.00	595,000.00 +	59.50 %+	250,000.00	250,000.00	250,000.00
11101001/22020202 Telephone Charges	254,000.00						300,000.00	300,000.00	300,000.00
11101001/22020301 Office Stationeries/Computer Consumables	1,001,900.00	1,401,400.00	2,000,000.00	1,830,000.00	428,600.00 +	23.42 %+	1,500,000.00	1,500,000.00	1,500,000.00
11101001/22020305 Printing of Non Security Documents	480,000.00	49,800.00	600,000.00	600,000.00	550,200.00 +	91.70 %+	500,000.00	500,000.00	500,000.00
11101001/22020312 Service Material	80,000.00						100,000.00	100,000.00	100,000.00
11101001/22020401 Maintenance of Motor Vehicles/Transport Equipment	771,600.00	990,800.00	2,500,000.00	1,100,000.00	109,200.00 +	9.93 %+	800,000.00	800,000.00	800,000.00
11101001/22020402 Maintenance of Office Furniture	30,000.00	35,000.00	400,000.00	400,000.00	365,000.00 +	91.25 %+	100,000.00	100,000.00	100,000.00
11101001/22020403 Maintenance of Office Building/Residential Qtrs.	10,385,000.00	8,992,500.00		9,000,000.00	7,500.00 +	0.08 %+	12,700,000.00	12,700,000.00	12,700,000.00
11101001/22020404 Maintenance of Office / IT Equipment	327,000.00	315,000.00	300,000.00	320,000.00	5,000.00 +	1.56 %+	400,000.00	400,000.00	400,000.00
11101001/22020705 Architectural Services	10,000.00	110,000.00		150,000.00	40,000.00 +	26.67 %+	100,000.00	100,000.00	100,000.00
11101001/22020710 Monitoring and Evaluation			5,000,000.00	500,000.00	500,000.00 +	100.00 %+			
11101001/22020801 Motor Vehicle Fuel Cost	1,511,000.00	714,000.00	4,000,000.00	900,000.00	186,000.00 +	20.67 %+	1,600,000.00	1,600,000.00	1,600,000.00
11101001/22020901 Bank Charges	15,868.25	4,867.00	100,000.00	100,000.00	95,133.00 +	95.13 %+	20,000.00	20,000.00	20,000.00
11101001/22021001 Refreshment and Meals	213,500.00	739,000.00	1,500,000.00	1,500,000.00	761,000.00 +	50.73 %+	600,000.00	600,000.00	600,000.00
11101001/22021002 Honorarium & Sitting Allowance	20,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11101001/22021007 Welfare Packages	30,000.00	410,000.00	500,000.00	500,000.00	90,000.00 +	18.00 %+	100,000.00	100,000.00	100,000.00
11101001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00 +	100.00 %+			
Sub-Total: Overhead	**15,387,868.25**	**14,167,367.00**	**18,550,000.00**	**18,550,000.00**	**4,382,633.00 +**	**23.63 %+**	**19,370,000.00**	**19,370,000.00**	**19,370,000.00**
Total Recurrent Expenditure	**15,387,868.25**	**14,167,367.00**	**18,550,000.00**	**18,550,000.00**	**4,382,633.00 +**	**23.63 %+**	**19,370,000.00**	**19,370,000.00**	**19,370,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11008001 - Enugu State Emergency Management Agency									
11008001/22020101 Local Travel and Transport - Training							2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020102 Local Transport & Travel-Others	1,042,000.00	902,000.00	10,000,000.00	10,000,000.00	9,098,000.00 +	90.98 %+	10,000,000.00	10,000,000.00	10,000,000.00
11008001/22020105 Hotel accommodation			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11008001/22020204 Satellite Broadcasting Access Charges	345,000.00	624,000.00	5,000,000.00	5,000,000.00	4,376,000.00 +	87.52 %+	5,000,000.00	6,000,000.00	6,000,000.00
11008001/22020301 Office Stationaries/Computer Consumables	415,000.00	373,000.00	600,000.00	600,000.00	227,000.00 +	37.83 %+	600,000.00	600,000.00	600,000.00
11008001/22020303 Newspaper			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	150,000.00	150,000.00
11008001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
11008001/22020308 Field & Camping Materials Supplies			30,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	30,000,000.00	30,000,000.00	30,000,000.00
11008001/22020311 Food Stuff/Catering Mtrls Supl (Supl of relief mtrls)		21,522,000.00	30,000,000.00	25,617,000.00	4,095,000.00 +	15.99 %+	30,000,000.00	30,000,000.00	30,000,000.00
11008001/22020312 Service Materials	1,350,000.00	5,742,500.00	5,000,000.00	5,742,500.00			5,000,000.00	6,000,000.00	6,000,000.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	741,600.00	713,000.00	2,000,000.00	1,257,500.00	544,500.00 +	43.30 %+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11008001/22020406 Other maintenance Services	1,166,300.00	5,383,000.00	1,000,000.00	5,383,000.00			1,000,000.00	1,000,000.00	1,000,000.00
11008001/22020501 Local Training			2,000,000.00	444,760.00	444,760.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
11008001/22020801 Motor Vehicle Fuel Cost	740,100.00	1,054,000.00	1,600,000.00	1,600,000.00	546,000.00 +	34.13 %+	1,600,000.00	1,700,000.00	1,700,000.00
11008001/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11008001/22020901 Financial Charges (Other than interest)	5,114.45	4,320.55	100,000.00	100,000.00	95,679.45 +	95.68 %+	100,000.00	100,000.00	100,000.00
11008001/22021001 Refreshments & Meals	238,000.00	185,000.00	400,000.00	400,000.00	215,000.00 +	53.75 %+	400,000.00	400,000.00	400,000.00
11008001/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	600,000.00	600,000.00
11008001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	200,000.00	200,000.00
11008001/22021022 Donations		1,555,240.00		1,555,240.00					
Sub-Total: Overhead	**6,043,114.45**	**38,058,060.55**	**90,000,000.00**	**65,000,000.00**	**26,941,939.45 +**	**41.45 %+**	**92,000,000.00**	**94,400,000.00**	**94,400,000.00**
Total Recurrent Expenditure	**6,043,114.45**	**38,058,060.55**	**90,000,000.00**	**65,000,000.00**	**26,941,939.45 +**	**41.45 %+**	**92,000,000.00**	**94,400,000.00**	**94,400,000.00**
11013001 - Office of The Secretary To The State Govt.									
11013001/21010101 Basic Salary	63,642,306.37	65,566,129.81	67,102,600.00	67,102,600.00	1,536,470.19 +	2.29 %+	66,824,420.00	69,112,060.00	70,112,060.00
11002007/21010103 CRFC - Salaries (Allowances for Political Office Holders)	115,704,371.69	356,741,604.02	400,000,000.00	359,101,943.00	2,360,338.98 +	0.66 %+	121,489,590.00	130,000,000.00	130,000,000.00
11002007/21020101 Housing/Rent Allowance	8,046,934.94	8,648,961.95	8,864,320.00	8,703,528.00	54,566.05 +	0.63 %+	8,449,280.00	10,612,800.00	10,612,800.00
11002007/21020102 Transport Allowance	1,952,050.00	1,952,450.00	2,087,200.00	2,087,200.00	134,750.00 +	6.46 %+	2,049,650.00	3,783,420.00	3,783,420.00
11002007/21020103 Meal Subsidy	868,500.00	870,400.00	921,600.00	921,600.00	51,200.00 +	5.56 %+	911,920.00	1,022,730.00	1,792,450.00
11002007/21020104 Utility Allowance	660,450.00	671,650.00	733,200.00	681,800.00	10,150.00 +	1.49 %+	693,470.00	1,027,730.00	1,027,730.00
11002007/21020105 Entertainment Allowance	57,600.00	51,400.00		51,400.00			60,480.00		
11013001/21020106 Leave allowances								6,603,520.00	6,603,520.00
11002007/21020107 Domestic Staff Allowance	3,753,108.00	3,718,357.00	5,421,650.00	4,121,650.00	403,293.00 +	9.78 %+	3,940,760.00	5,474,750.00	5,474,750.00
11002007/21020108 Shift Duty Allowance			700,000.00	27,700.00	27,700.00 +	100.00 %+			
11002007/21020111 Hazard Allowance			12,000,000.00						
11002007/21020131 Arrears Allowances	194,932.43	160,791.99		160,792.00	0.01 +	0.00 %+	204,680.00		
Total Personal Cost	**194,880,253.43**	**438,381,744.77**	**497,830,570.00**	**442,960,213.00**	**4,578,468.23 +**	**1.03 %+**	**204,624,250.00**	**227,637,010.00**	**229,406,730.00**
11002007/22020101 Local Transport & Travel-Training	5,986,121.27		5,000,000.00	29,500.00	29,500.00 +	100.00 %+	5,000,000.00	5,000,000.00	5,000,000.00
11013001/22020102 Local Transport & Travel-Others	6,003,550.00	35,197,500.00	20,000,000.00	35,197,500.00			20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020103 International Transport and Travels - Training		8,267,327.95	20,000,000.00	8,700,000.00	432,672.05 +	4.97 %+	10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020104 International Transport & Travel-Others	111,476,359.38	83,750,000.00	20,000,000.00	83,750,000.00			40,000,000.00	40,000,000.00	45,000,000.00
11013001/22020105 Hotel Accommodation	66,967,905.12	17,970,500.00	2,000,000.00	17,970,500.00			70,000,000.00	70,000,000.00	70,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11013001/22020202	Telephone Charges	9,778,200.00	8,672,300.00	8,000,000.00	8,672,300.00			10,000,000.00	10,000,000.00	10,000,000.00
11013001/22020203	Internet Access Charges	15,292,500.00	19,909,000.00	500,000.00	19,909,000.00			16,000,000.00	16,000,000.00	16,000,000.00
11013001/22020204	Satellite Broadcasting Access Charges			1,500,000.00	480,000.00	480,000.00 +	100.00 %+			
11013001/22020301	Office Stationeries/Computer Consumables	101,891,238.75	105,112,100.00	30,000,000.00	105,113,100.00	1,000.00 +	0.00 %+	60,000,000.00	65,000,000.00	68,000,000.00
11013001/22020303	Newspapers	2,600,000.00	1,320,000.00	300,000.00	1,320,000.00			2,700,000.00	2,700,000.00	2,700,000.00
11013001/22020304	Magazines & Periodicals	930,000.00	1,980,000.00	300,000.00	1,980,000.00			1,000,000.00	1,000,000.00	1,000,000.00
11013001/22020305	Printing of Non Security Documents	5,438,200.00	16,361,400.00	2,000,000.00	16,361,400.00			5,700,000.00	5,700,000.00	5,700,000.00
11013001/22020309	Uniform & Clothing	1,612,500.00	1,300,000.00		1,300,000.00			1,700,000.00	1,700,000.00	1,700,000.00
11013001/22020401	Maintenance of Motor Vehicles/Transport Equipment	81,609,528.23	20,103,800.00	15,000,000.00	20,103,800.00			20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020402	Maintenance of Office Furniture	2,400,000.00	4,800,000.00	500,000.00	4,800,000.00			2,500,000.00	2,500,000.00	2,500,000.00
11013001/22020403	Maintenance of Office Building/Residential Quarters	4,950,000.00	4,800,000.00	2,000,000.00	4,800,000.00			5,100,000.00	5,100,000.00	5,100,000.00
11013001/22020404	Maintenance of Office IT Equipment	5,578,600.00	4,644,000.00	2,000,000.00	4,644,000.00			6,000,000.00	6,000,000.00	6,000,000.00
11013001/22020405	Maintenance of Plants/Generators	4,580,000.00	4,620,000.00	1,000,000.00	4,620,000.00			4,809,000.00	4,809,000.00	4,809,000.00
11013001/22020406	Other Maintenance Services			2,000,000.00				2,000,000.00	2,000,000.00	2,000,000.00
11013001/22020501	Local Training	2,190,000.00	4,630,000.00	2,000,000.00	4,630,000.00			2,300,000.00	2,300,000.00	2,300,000.00
11013001/22020506	Seminar & Conferences		2,458,700.00	20,000,000.00	2,458,700.00			30,000,000.00	30,000,000.00	30,000,000.00
11013001/22020601	Security Services			1,000,000.00	385,100.00	385,100.00 +	100.00 %+			
11013001/22020602	Office Rent	18,000,000.00	21,680,000.00	40,000,000.00	21,680,000.00			20,000,000.00	20,000,000.00	20,000,000.00
11013001/22020603	Residential Rent	11,705,188.36	2,820,000.00	20,000,000.00	4,002,500.00	1,182,500.00 +	29.54 %+	12,300,000.00	12,300,000.00	12,300,000.00
11013001/22020605	Cleaning & Fumigation Services	5,922,815.38	4,740,000.00	2,000,000.00	4,741,000.00	1,000.00 +	0.02 %+	6,200,000.00	6,200,000.00	6,200,000.00
11013001/22020801	Motor Fuel Cost	12,294,500.00	15,317,358.97	5,000,000.00	15,317,359.00	0.03 +	0.00 %+	13,000,000.00	13,000,000.00	13,000,000.00
11013001/22020803	Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00 +	100.00 %+			
11013001/22020901	Bank Charges(Other Than Interest)	1,116,671.03	68,900.00	2,000,000.00	320,000.00	251,100.00 +	78.47 %+	1,200,000.00	1,200,000.00	1,200,000.00
11013001/22020902	Insurance Premium			10,000,000.00	591,000.00	591,000.00 +	100.00 %+	50,000,000.00	50,000,000.00	50,000,000.00
11013001/22021001	Refreshments & Meals	8,836,500.00	2,725,900.00	10,000,000.00	2,725,900.00			10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021002	Honorarium & Sitting Allowance	224,025,926.00	118,610,600.00	40,000,000.00	119,000,000.00	389,400.00 +	0.33 %+	120,000,000.00	180,000,000.00	180,000,000.00
11013001/22021003	Publicity & Advertisements	7,643,215.38	9,589,298.00	3,000,000.00	9,589,298.00			8,000,000.00	8,000,000.00	8,000,000.00
11013001/22021004	Medical Expenses-Local		15,000,000.00	10,000,000.00	15,000,000.00					
11013001/22021007	Welfare Packages	3,799,800.00	22,439,100.00	10,000,000.00	22,500,000.00	60,900.00 +	0.27 %+	4,000,000.00	4,000,000.00	4,000,000.00
11013001/22021014	Annual Budget Expenses and Administration			500,000.00	500,000.00	500,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
11013001/22021016	Servicom			1,000,000.00	380,000.00	380,000.00 +	100.00 %+			
11013001/22021019	Medical Expenses-International			20,000,000.00				10,000,000.00	10,000,000.00	10,000,000.00
11013001/22021021	Special Days/Celebrations		11,391,000.00	3,000,000.00	11,500,000.00	109,000.00 +	0.95 %+			
11013001/22021022	Service Materials	26,914,000.00		6,000,000.00	252,200.00	252,200.00 +	100.00 %+	28,000,000.00	28,000,000.00	28,000,000.00
11013001/22021026	Common Services (Committee/Commissions)		68,326,080.00		68,400,000.00	73,920.00 +	0.11 %+			
Sub-Total: Overhead		**749,543,318.90**	**638,604,864.92**	**338,200,000.00**	**644,324,157.00**	**5,719,292.08 +**	**0.89 %+**	**597,909,000.00**	**662,909,000.00**	**670,909,000.00**
Total Recurrent Expenditure		**944,423,572.33**	**1,076,986,609.69**	**836,030,570.00**	**1,087,284,370.00**	**10,297,760.31 +**	**0.95 %+**	**802,533,250.00**	**890,546,010.00**	**900,315,730.00**
11003001 - Boundary Commission										
11003001/22020102	Local Transport & Travel-Others			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	500,000.00	2,500,000.00	2,500,000.00
11003001/22020301	Office Stationeries/Computer Consumables			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	600,000.00	3,000,000.00	3,000,000.00
11003001/22020401	Maintenance of Motor Vehicle /Transport Equipment			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	700,000.00	700,000.00
11003001/22020402	Maintenance of Office Furniture			700,000.00	700,000.00	700,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
11003001/22020406	Other maintenance Services			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
1003001/22020703 Legal Services			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	650,000.00	650,000.00
11003001/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
11003001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
11003001/22021002 Honorarium & Sitting Allowance			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11003001/22021007 Welfare Packages			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
11003001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**9,900,000.00**	**9,900,000.00**	**9,900,000.00 +**	**100.00 %+**	**6,000,000.00**	**10,550,000.00**	**10,550,000.00**
Total Recurrent Expenditure			**9,900,000.00**	**9,900,000.00**	**9,900,000.00 +**	**100.00 %+**	**6,000,000.00**	**10,550,000.00**	**10,550,000.00**
11016001 - Enugu State Economic Development Unit									
11016001/22020102 Local Transport & Travel-Others			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
11016001/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11016001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	100,000.00	100,000.00
11016001/22020302 Books								300,000.00	300,000.00
11016001/22020303 Newspapers								50,000.00	50,000.00
11016001/22020304 Magazines & Periodicals								50,000.00	50,000.00
11016001/22020305 Printing of Non Security Documents			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	550,000.00	550,000.00
11016001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
11016001/22020404 Maintenance of Office / IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
11016001/22020406 Other Maintenance Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	400,000.00	400,000.00
11016001/22020710 Monitoring and Evaluation			250,000.00	250,000.00	250,000.00 +	100.00 %+	250,000.00	600,000.00	600,000.00
11016001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	600,000.00	600,000.00
11016001/22021003 Publicity & Advertisements			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	500,000.00	500,000.00
11016001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11016001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**3,500,000.00**	**3,500,000.00**	**3,500,000.00 +**	**100.00 %+**	**3,500,000.00**	**4,850,000.00**	**4,850,000.00**
Total Recurrent Expenditure			**3,500,000.00**	**3,500,000.00**	**3,500,000.00 +**	**100.00 %+**	**3,500,000.00**	**4,850,000.00**	**4,850,000.00**
11021001 - Enugu State Liaison Office - Lagos									
11021001/21010101 Basic Salary	26,378,974.27	28,724,575.51	16,426,874.00	28,726,874.00	2,298.49 +	0.01 %+	27,697,920.00	27,897,312.00	27,897,312.00
11021001/21020101 Housing/Rent Allowance	3,838,608.17	4,242,198.17	3,466,823.00	4,266,823.00	24,624.83 +	0.58 %+	4,030,540.00	4,121,186.00	4,121,186.00
11021001/21020102 Transport Allowance	726,750.00	777,200.00	1,030,016.00	1,030,016.00	252,816.00 +	24.54 %+	763,090.00	1,049,824.00	1,049,824.00
11021001/21020103 Meal Subsidy	332,100.00	352,400.00	442,312.00	442,312.00	89,912.00 +	20.33 %+	348,700.00	450,818.00	450,818.00
11021001/21020104 Utility Allowance	260,900.00	279,200.00	306,210.00	306,210.00	27,010.00 +	8.82 %+	273,940.00	312,099.00	312,099.00
11021001/21020105 Entertainment Allowance	16,800.00	18,800.00	18,673.00	18,873.00	73.00 +	0.39 %+	17,640.00	19,032.00	19,032.00
11021001/21020106 Leave Allowances			1,311,073.00	361,073.00	361,073.00 +	100.00 %+		1,336,286.00	1,336,286.00
11021001/21020107 Domestic Service Allowance	834,024.00	1,181,534.00	250,043.00	1,200,043.00	18,509.00 +	1.54 %+	875,720.00	254,851.00	254,851.00
11021001/21020108 Shift Duty Allowance			28,984.00	28,984.00	28,984.00 +	100.00 %+		29,542.00	29,542.00
11021001/21020111 Hazard Allowance	936,000.00	934,000.00	938,080.00	937,880.00	3,880.00 +	0.41 %+	982,800.00	956,120.00	956,120.00
11021001/21020131 Arrears Allowance			402,837.00	402,837.00	402,837.00 +	100.00 %+		410,584.00	410,584.00
11021001/21020140 Hardship Allowance	36,000.00	80,000.00		90,000.00	10,000.00 +	11.11 %+	37,800.00		
Total Personal Cost	**33,360,156.44**	**36,589,907.68**	**24,621,925.00**	**37,811,925.00**	**1,222,017.32 +**	**3.23 %+**	**35,028,150.00**	**36,837,654.00**	**36,837,654.00**
11021001/22020102 Local Transport & Travel-Others	4,840,600.00	5,161,000.00	5,000,000.00	5,175,000.00	14,000.00 +	0.27 %+	5,000,000.00	5,000,000.00	5,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11021001/22020104	International Transport & Travel-Others								2,000,000.00	2,000,000.00
11021001/22020105	Hotel Accommodation	383,000.00	114,200.00		150,000.00	35,800.00 +	23.87 %+	500,000.00		
11021001/22020201	Electricity Charges	450,000.00	400,000.00	500,000.00	410,000.00	10,000.00 +	2.44 %+	500,000.00	7,000,000.00	7,000,000.00
11021001/22020202	Telephone Charges	1,172,500.00	922,000.00	1,500,000.00	1,175,000.00	253,000.00 +	21.53 %+	1,300,000.00	1,500,000.00	1,500,000.00
11021001/22020203	Internet Access Charges	226,000.00	225,000.00	250,000.00	250,000.00	25,000.00 +	10.00 %+	300,000.00	600,000.00	600,000.00
11021001/22020204	Satellite Broadcasting Access Charges	272,250.00	324,000.00	250,000.00	330,000.00	6,000.00 +	1.82 %+	300,000.00	600,000.00	600,000.00
11021001/22020205	Water Rates			250,000.00	250,000.00	250,000.00 +	100.00 %+		500,000.00	500,000.00
11021001/22020206	Sewerage Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		800,000.00	800,000.00
11021001/22020301	Office Stationeries/Computer Consumables	147,275.00	191,020.00	500,000.00	500,000.00	308,980.00 +	61.80 %+	200,000.00	300,000.00	300,000.00
11021001/22020303	Newspapers			50,000.00	50,000.00	50,000.00 +	100.00 %+		400,000.00	400,000.00
11021001/22020304	Magazines & Periodicals			100,000.00	20,000.00	20,000.00 +	100.00 %+		600,000.00	600,000.00
11021001/22020305	Printing of Non Security Documents	51,000.00	144,700.00		150,000.00	5,300.00 +	3.53 %+	100,000.00		
11021001/22020401	Maintenance of Motor Vehicles/Transport Equipment	323,900.00	776,826.00	800,000.00	800,000.00	23,174.00 +	2.90 %+	400,000.00	8,000,000.00	8,000,000.00
11021001/22020402	Maintenance of Office Furniture			1,000,000.00	200,000.00	200,000.00 +	100.00 %+		300,000.00	300,000.00
11021001/22020403	Maintenance of Office Building/Residential Quarters	1,246,041.21	3,476,092.25	1,500,000.00	3,500,000.00	23,907.75 +	0.68 %+	1,300,000.00	4,000,000.00	4,000,000.00
11021001/22020404	Maintenance of Office IT Equipment			200,000.00	50,000.00	50,000.00 +	100.00 %+		200,000.00	200,000.00
11021001/22020405	Maintenance of Plants/Generators			300,000.00	180,000.00	180,000.00 +	100.00 %+	500,000.00	1,000,000.00	1,000,000.00
11021001/22020406	Other Maintenance Services			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	20,000,000.00	20,000,000.00
11021001/22020413	Maintenance of office equipment	1,082,828.89		350,000.00	350,000.00	350,000.00 +	100.00 %+	1,200,000.00	350,000.00	350,000.00
11021001/22020415	Maintenance of other infrastructure								1,000,000.00	1,000,000.00
11021001/22020601	Security Services	260,000.00	610,000.00	500,000.00	620,000.00	10,000.00 +	1.61 %+	300,000.00	4,000,000.00	4,000,000.00
11021001/22020602	Office Rent	18,000,000.00	17,750,000.00		18,000,000.00	250,000.00 +	1.39 %+	18,900,000.00	20,000,000.00	20,000,000.00
11021001/22020605	Cleaning & Fumigation Services	32,500.00	26,000.00	300,000.00	300,000.00	274,000.00 +	91.33 %+	100,000.00	450,000.00	450,000.00
11021001/22020801	Motor Vehicle Fuel Cost	998,530.00	1,521,325.00	1,200,000.00	1,550,000.00	28,675.00 +	1.85 %+	1,100,000.00	10,000,000.00	10,000,000.00
11021001/22020803	Plant/Generator Fuel Cost			500,000.00	146,500.00	146,500.00 +	100.00 %+	1,000,000.00	500,000.00	500,000.00
11021001/22020901	Bank Charges	12,581.53	3,318.75		3,500.00	181.25 +	5.18 %+	20,000.00		
11021001/22021001	Refreshments & Meals	147,734.50		800,000.00	800,000.00	800,000.00 +	100.00 %+	200,000.00	10,000,000.00	10,000,000.00
11021001/22021006	Postage & Courier Services	29,780.00	24,715.00	200,000.00	200,000.00	175,285.00 +	87.64 %+	100,000.00	200,000.00	200,000.00
11021001/22021007	Welfare Packages	2,610,250.00	4,393,710.00	1,500,000.00	4,400,000.00	6,290.00 +	0.14 %+	2,800,000.00	1,000,000.00	1,000,000.00
11021001/22021014	Annual Budget Expenses and Administration			200,000.00	45,000.00	45,000.00 +	100.00 %+		200,000.00	200,000.00
11021001/22021016	Servicom			150,000.00	150,000.00	150,000.00 +	100.00 %+		200,000.00	200,000.00
11021001/22021021	Special Days/Celebrations			1,500,000.00	110,000.00	110,000.00 +	100.00 %+	3,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead		**32,286,771.13**	**36,063,907.00**	**20,200,000.00**	**40,665,000.00**	**4,601,093.00 +**	**11.31 %+**	**39,620,000.00**	**102,700,000.00**	**102,700,000.00**
Total Recurrent Expenditure		**65,646,927.57**	**72,653,814.68**	**44,821,925.00**	**78,476,925.00**	**5,823,110.32 +**	**7.42 %+**	**74,648,150.00**	**139,537,654.00**	**139,537,654.00**
11021002 - Enugu State Liaison Office - Abuja										
11021002/21010101	Basic Salary	19,494,466.51	20,150,158.72	18,000,000.00	20,200,000.00	49,841.28 +	0.25 %+	20,469,190.00	18,589,767.00	18,589,767.00
11021002/21020101	Housing/Rent Allowance	3,018,653.65	3,153,870.12	2,800,000.00	3,160,000.00	6,129.88 +	0.19 %+	3,169,590.00	2,977,349.00	3,377,349.00
11021002/21020102	Transport Allowance	534,950.00	545,000.00	630,000.00	593,000.00	48,000.00 +	8.09 %+	561,690.00	838,036.00	838,036.00
11021002/21020103	Meal Subsidy	248,300.00	253,200.00	232,000.00	262,000.00	8,800.00 +	3.36 %+	260,720.00	361,460.00	361,460.00
11021002/21020104	Utility Allowance	194,300.00	200,150.00	68,000.00	208,000.00	7,850.00 +	3.77 %+	204,020.00	311,063.00	311,063.00
11021002/21020105	Entertainment Allowance		14,000.00		15,000.00	1,000.00 +	6.67 %+			
11021002/21020106	Leave Allowance			1,800,000.00	900,000.00	900,000.00 +	100.00 %+		1,357,393.00	1,357,393.00
11021002/21020107	Domestic Staff Allowance		695,020.00	418,100.00	698,100.00	3,080.00 +	0.44 %+		274,465.00	274,465.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11021002/21020111	Hazard Allowance	902,400.00	906,400.00	1,234,800.00	1,234,800.00	328,400.00 +	26.60 %+	947,520.00	1,138,228.00	1,138,228.00
11021002/21020131	Arrears Allowance	8,400.00	6,587.25		7,000.00	412.75 +	5.90 %+	8,820.00		
Total Personal Cost		**24,401,470.16**	**25,924,386.09**	**25,182,900.00**	**27,277,900.00**	**1,353,513.91 +**	**4.96 %+**	**25,621,550.00**	**25,847,761.00**	**26,247,761.00**
11021002/22020102	Local Transport & Travel-Others	420,000.00		3,000,000.00	800,000.00	800,000.00 +	100.00 %+	500,000.00	5,000,000.00	5,000,000.00
11021002/22020201	Electricity Charges	5,912,771.61	5,148,385.00	3,000,000.00	5,200,000.00	51,615.00 +	0.99 %+	7,000,000.00		
11021002/22020202	Telephone Charges	432,680.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00		
11021002/22020203	Internet Access Charges	3,529.33		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00		
11021002/22020204	Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+	600,000.00		
11021002/22020205	Water Rates		1,283,350.00	400,000.00	1,300,000.00	16,650.00 +	1.28 %+	500,000.00		
11021002/22020206	Sewerage Charges	232,200.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	300,000.00		
11021002/22020301	Office Stationeries/Computer Consumables	396,240.00	620,000.00	1,000,000.00	1,000,000.00	380,000.00 +	38.00 %+	500,000.00		
11021002/22020302	Books							200,000.00	200,000.00	200,000.00
11021002/22020303	Newspapers			200,000.00	160,000.00	160,000.00 +	100.00 %+	400,000.00		
11021002/22020304	Magazines & Periodicals			200,000.00	200,000.00	200,000.00 +	100.00 %+	600,000.00		
11021002/22020401	Maintenance of Motor Vehicles/Transport Equipment	7,966,370.00	7,768,300.00	15,000,000.00	8,100,000.00	331,700.00 +	4.10 %+	8,000,000.00		
11021002/22020402	Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	500,000.00		
11021002/22020403	Maintenance of Office Building/Residential Quarters		866,350.00	2,000,000.00	900,000.00	33,650.00 +	3.74 %+	4,000,000.00		
11021002/22020404	Maintenance of Office / IT Equipment		1,418,350.00	300,000.00	1,500,000.00	81,650.00 +	5.44 %+			
11021002/22020405	Maintenance of Plants/Generators		1,030,450.00	1,500,000.00	1,220,000.00	189,550.00 +	15.54 %+	600,000.00		
11021002/22020406	Other maintenance Services	20,821,813.97	21,573,314.67	2,000,000.00	21,600,000.00	26,685.33 +	0.12 %+	22,000,000.00		
11021002/22020601	Security Services	3,478,600.00	3,458,560.00	2,000,000.00	3,500,000.00	41,440.00 +	1.18 %+	3,700,000.00		
11021002/22020605	Cleaning & Fumigation Services	1,724,600.00	3,805,200.00	600,000.00	3,900,000.00	94,800.00 +	2.43 %+	1,800,000.00		
11021002/22020801	Motor Vehicle Fuel Cost	7,668,200.00	10,260,640.00	10,000,000.00	10,280,000.00	19,360.00 +	0.19 %+	8,000,000.00		
11021002/22020803	Plant /Generator Fuel Cost	4,803,100.00	27,295,000.00	5,000,000.00	27,300,000.00	5,000.00 +	0.02 %+	5,100,000.00		
11021002/22020806	Cooking Gas/Fuel Cost	530,000.00						600,000.00		
11021002/22020901	Bank Charges (Other than Interest)	69,724.39	231,913.49	200,000.00	240,000.00	8,086.51 +	3.37 %+	100,000.00		
11021002/22021001	Refreshments & Meals	9,993,360.00	17,532,590.00	5,000,000.00	17,600,000.00	67,410.00 +	0.38 %+	10,000,000.00		
11021002/22021007	Welfare Packages		10,000,000.00	1,000,000.00	10,000,000.00					
11021002/22021014	Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+	300,000.00		
11021002/22021016	Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+			
Sub-Total: Overhead		**64,453,189.30**	**112,292,403.16**	**55,300,000.00**	**117,700,000.00**	**5,407,596.84 +**	**4.59 %+**	**75,900,000.00**	**5,200,000.00**	**5,200,000.00**
Total Recurrent Expenditure		**88,854,659.46**	**138,216,789.25**	**80,482,900.00**	**144,977,900.00**	**6,761,110.75 +**	**4.66 %+**	**101,521,550.00**	**31,047,761.00**	**31,447,761.00**
11033001 - Enugu State Action Committee On Aids (ENSACA)										
11033001/22020102	Local Transport & Travel-Others	1,755,000.00	7,001,600.00	500,000.00	7,100,000.00	98,400.00 +	1.39 %+	1,800,000.00	1,800,000.00	1,800,000.00
11033001/22020201	Electricity Charges	58,000.00	15,000.00		20,000.00	5,000.00 +	25.00 %+	100,000.00	100,000.00	100,000.00
11033001/22020203	Internet Access Charges	52,500.00	80,000.00	300,000.00	320,000.00	240,000.00 +	75.00 %+	100,000.00	100,000.00	100,000.00
11033001/22020204	Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+			
11033001/22020301	Office Stationeries/Computer Consumables	222,500.00	5,439,150.00		5,500,000.00	60,850.00 +	1.11 %+	250,000.00	250,000.00	250,000.00
11033001/22020312	Service Materials	1,292,500.00						1,400,000.00	1,400,000.00	1,400,000.00
11033001/22020401	Maintenance of Motor Vehicles/Transport Equipment	933,000.00		300,000.00	220,000.00	220,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
11033001/22020402	Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00 +	100.00 %+			
11033001/22020403	Maintenance of Office Building/Residential Quarters	899,500.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
11033001/22020404	Maintenance of Office IT Equipment	98,500.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11033001/22020405 Maintenance of Plants/Generators			500,000.00	50,000.00	50,000.00 +	100.00 %+			
11033001/22020406 Other Maintenance Services	170,000.00						200,000.00	200,000.00	200,000.00
11033001/22020501 Local Training	3,447,000.00	7,177,250.00	500,000.00	7,200,000.00	22,750.00 +	0.32 %+	3,600,000.00	3,600,000.00	3,600,000.00
11033001/22020601 Security Services	100,000.00	65,000.00	150,000.00	150,000.00	85,000.00 +	56.67 %+	100,000.00	100,000.00	100,000.00
11033001/22020605 Cleaning & Fumigation Services	10,000.00	70,000.00		80,000.00	10,000.00 +	12.50 %+	100,000.00	100,000.00	100,000.00
11033001/22020708 Medical Consulting	5,245,000.00	4,268,000.00		4,300,000.00	32,000.00 +	0.74 %+	5,500,000.00	5,500,000.00	5,500,000.00
11033001/22020710 Monitoring and evaluation	495,000.00						500,000.00	500,000.00	500,000.00
11033001/22020801 Motor Vehicle Fuel Cost	20,000.00	133,000.00	200,000.00	178,000.00	45,000.00 +	25.28 %+	100,000.00	100,000.00	100,000.00
11033001/22020803 Plant/Generator Fuel Cost	29,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11033001/22020901 Bank Charges (Other than Interest)	26,350.38	20,059.56		22,000.00	1,940.44 +	8.82 %+	30,000.00	30,000.00	30,000.00
11033001/22021001 Refreshments & Meals	7,802,750.00	4,836,750.00	200,000.00	4,900,000.00	63,250.00 +	1.29 %+	8,000,000.00	8,000,000.00	8,000,000.00
11033001/22021003 Publicity & Advertisements		625,000.00	200,000.00	650,000.00	25,000.00 +	3.85 %+			
11033001/22021014 Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00 +	100.00 %+			
11033001/22021021 Special Days/Celebrations	750,000.00		2,000,000.00	100,000.00	100,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
Sub-Total: Overhead	**23,406,600.38**	**29,730,809.56**	**6,450,000.00**	**32,390,000.00**	**2,659,190.44 +**	**8.21 %+**	**25,980,000.00**	**25,980,000.00**	**25,980,000.00**
Total Recurrent Expenditure	**23,406,600.38**	**29,730,809.56**	**6,450,000.00**	**32,390,000.00**	**2,659,190.44 +**	**8.21 %+**	**25,980,000.00**	**25,980,000.00**	**25,980,000.00**
11037001 - Muslim Pilgrims Board									
11037001/22020102 Local Travel & Transport - Others			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
11037001/22020104 International Transport & Travel-Others			20,000,000.00	4,300,000.00	4,300,000.00 +	100.00 %+	60,000,000.00	60,000,000.00	60,000,000.00
11037001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11037001/22020302 Books			700,000.00	700,000.00	700,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
11037001/22020303 Newspapers			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11037001/22020304 Magazines & Periodicals			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11037001/22020305 Printing of Non Security Documents			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11037001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11037001/22020404 Maintenance of Office / IT Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11037001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
11037001/22021003 Publicity & Advertisements			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	1,500,000.00	1,500,000.00
11037001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	2,000,000.00	2,000,000.00
11037001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**27,600,000.00**	**11,900,000.00**	**11,900,000.00 +**	**100.00 %+**	**67,600,000.00**	**70,100,000.00**	**70,100,000.00**
Total Recurrent Expenditure			**27,600,000.00**	**11,900,000.00**	**11,900,000.00 +**	**100.00 %+**	**67,600,000.00**	**70,100,000.00**	**70,100,000.00**
11038002 - Christian Pilgrims Board									
11038002/22000000 Local Transport & Travel-Others			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	3,000,000.00	3,500,000.00	3,500,000.00
11038002/22020104 International Transport & Travel-Others		479,345,615.00	50,000,000.00	479,346,615.00	1,000.00 +	0.00 %+	500,000,000.00	600,000,000.00	600,000,000.00
11038002/22020105 Hotel Accommodation		532,500,000.00		532,501,000.00	1,000.00 +	0.00 %+			
11038002/22020301 Office Stationeries/Computer Consumables		11,720,000.00	700,000.00	11,800,000.00	80,000.00 +	0.68 %+	700,000.00	700,000.00	700,000.00
11038002/22020302 Books			900,000.00	900,000.00	900,000.00 +	100.00 %+	900,000.00	900,000.00	900,000.00
11038002/22020303 Newspapers			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
11038002/22020305 Printing of Non Security Documents			700,000.00	700,000.00	700,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
11038002/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
11038002/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11038002/22020404 Maintenance of Office IT Equipment			350,000.00	350,000.00	350,000.00 +	100.00 %+	350,000.00	400,000.00	400,000.00
11038002/22021001 Refreshment & Meals		7,600,000.00		7,700,000.00	100,000.00 +	1.30 %+			
11038002/22021002 Honorarium & Sitting Allowance		12,750,000.00		12,800,000.00	50,000.00 +	0.39 %+			
11038002/22021003 Publicity & Advertisements		800,000.00	800,000.00	800,000.00			800,000.00	800,000.00	800,000.00
11038002/22021006 Postages & Courier Services			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	500,000.00	500,000.00
11038002/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	100,000.00	100,000.00
11038002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		**1,044,715,615.00**	**59,650,000.00**	**1,053,097,615.00**	**8,382,000.00 +**	**0.80 %+**	**509,050,000.00**	**609,000,000.00**	**609,000,000.00**
Total Recurrent Expenditure		**1,044,715,615.00**	**59,650,000.00**	**1,053,097,615.00**	**8,382,000.00 +**	**0.80 %+**	**509,050,000.00**	**609,000,000.00**	**609,000,000.00**
11184001 - Volunteer Service Agency									
11184001/22020102 Local Transport & Travel-Others	65,000.00	20,000.00	500,000.00	500,000.00	480,000.00 +	96.00 %+	100,000.00	700,000.00	700,000.00
11184001/22020104 International Transport & Travels - Others	1,800,000.00	1,800,000.00		1,900,000.00	100,000.00 +	5.26 %+	1,750,000.00		
11184001/22020301 Office Stationeries/Computer Consumables	115,000.00	70,000.00	400,000.00	300,000.00	230,000.00 +	76.67 %+	100,000.00	400,000.00	400,000.00
11184001/22020305 Printing of Non Security Documents		130,000.00	150,000.00	150,000.00	20,000.00 +	13.33 %+		150,000.00	150,000.00
11184001/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
11184001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
11184001/22020404 Maintenance of Office/IT Equipment		120,000.00	150,000.00	150,000.00	30,000.00 +	20.00 %+		150,000.00	150,000.00
11184001/22020406 Other Maintenance Services	280,000.00	80,000.00		100,000.00	20,000.00 +	20.00 %+	300,000.00	350,000.00	350,000.00
11184001/22020605 Cleaning & Fumigation Services	140,000.00	90,000.00		100,000.00	10,000.00 +	10.00 %+	200,000.00		
11184001/22020710 Monitoring and Evaluation			250,000.00	150,000.00	150,000.00 +	100.00 %+		250,000.00	250,000.00
11184001/22020801 Motor Vehicle Fuel Cost								400,000.00	400,000.00
11184001/22020901 Bank Charges (Other Than Interest)			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
11184001/22021001 Refreshment & Meals			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
11184001/22021003 Publicity & Advertisements								300,000.00	300,000.00
11184001/22021007 Welfare Packages		40,000.00	250,000.00	250,000.00	210,000.00 +	84.00 %+		250,000.00	250,000.00
11184001/22021014 Annual Budget Defence Expenses & Administration		50,000.00	100,000.00	100,000.00	50,000.00 +	50.00 %+		100,000.00	100,000.00
Sub-Total: Overhead	**2,400,000.00**	**2,400,000.00**	**3,000,000.00**	**4,900,000.00**	**2,500,000.00 +**	**51.02 %+**	**2,450,000.00**	**4,250,000.00**	**4,250,000.00**
Total Recurrent Expenditure	**2,400,000.00**	**2,400,000.00**	**3,000,000.00**	**4,900,000.00**	**2,500,000.00 +**	**51.02 %+**	**2,450,000.00**	**4,250,000.00**	**4,250,000.00**
11052001 - Performance Improvement Bureau (PIB) Servicom									
11052001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,200,000.00	1,200,000.00	1,500,000.00
11052001/22020102 Local Travel and Transport - Others			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11052001/22020301 Office Stationeries/Computer Consumables			700,000.00	700,000.00	700,000.00 +	100.00 %+	800,000.00	700,000.00	700,000.00
11052001/22020302 Books			600,000.00	600,000.00	600,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
11052001/22020303 Newspapers			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
11052001/22020304 Magazines & Periodicals			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
11052001/22020305 Printing of Non Security Documents			5,000,000.00	1,200,000.00	1,200,000.00 +	100.00 %+	8,000,000.00	8,000,000.00	8,000,000.00
11052001/22020401 Maintenance of Motor Vehicle /Transport			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11052001/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11052001/22020404 Maintenance of Office / IT Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11052001/22020406 Other maintenance Services			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11052001/22020501 Local Training			10,000,000.00	4,500,000.00	4,500,000.00 +	100.00 %+	12,000,000.00	12,000,000.00	12,000,000.00
11052001/22020801 Motor Vehicle Fuel Cost			700,000.00	700,000.00	700,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11052001/22021016 Servicom			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead			**21,000,000.00**	**11,700,000.00**	**11,700,000.00 +**	**100.00 %+**	**26,400,000.00**	**26,300,000.00**	**26,600,000.00**
Total Recurrent Expenditure			**21,000,000.00**	**11,700,000.00**	**11,700,000.00 +**	**100.00 %+**	**26,400,000.00**	**26,300,000.00**	**26,600,000.00**
67001001 - Ministry of Inter Governmental Affairs									
67001001/21010101 Basic Salary	11,899,359.75	12,389,648.37	11,933,060.00	12,393,060.00	3,411.63 +	0.03 %+	12,494,330.00	11,887,260.00	13,075,990.00
67001001/21020101 Housing/Rent Allowance	1,879,764.20	1,989,023.74	1,894,070.00	1,989,070.00	46.26 +	0.00 %+	1,973,750.00	1,889,470.00	2,078,420.00
67001001/21020102 Transport Allowance	317,250.00	321,950.00	319,200.00	322,200.00	250.00 +	0.08 %+	333,110.00	309,540.00	340,490.00
67001001/21020103 Meal Subsidy	149,900.00	149,500.00	147,600.00	149,600.00	100.00 +	0.07 %+	157,390.00	142,560.00	156,820.00
67001001/21020104 Utility Allowance	117,650.00	120,600.00	119,400.00	120,900.00	300.00 +	0.25 %+	123,530.00	116,160.00	127,780.00
67001001/21020105 Entertainment Allowance	15,300.00	29,300.00	27,720.00	29,720.00	420.00 +	1.41 %+	16,070.00	27,720.00	30,490.00
67001001/21020106 Leave Allowance			1,188,730.00	633,730.00	633,730.00 +	100.00 %+		1,188,730.00	1,307,600.00
67001001/21020107 Domestic Allowance	1,181,534.00	2,050,309.00	2,298,840.00	2,290,340.00	240,031.00 +	10.48 %+	1,240,610.00	2,298,840.00	2,328,720.00
Total Personal Cost	**15,560,757.95**	**17,050,331.11**	**17,928,620.00**	**17,928,620.00**	**878,288.89 +**	**4.90 %+**	**16,338,790.00**	**17,860,280.00**	**19,446,310.00**
67001001/22020102 Local Transport & Travel - Others	11,200.00	43,000.00	500,000.00	480,000.00	437,000.00 +	91.04 %+	1,000,000.00	1,000,000.00	1,000,000.00
67001001/22020203 Internet Access Charge		15,200.00		20,000.00	4,800.00 +	24.00 %+			
67001001/22020204 Satellite Broadcasting Access Charge			100,000.00	100,000.00	100,000.00 +	100.00 %+			
67001001/22020205 Water Rates			100,000.00	100,000.00	100,000.00 +	100.00 %+			
67001001/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+			
67001001/22020301 Office Stationeries /Computer Consumables	1,053,200.00	1,674,800.00	1,000,000.00	1,680,000.00	5,200.00 +	0.31 %+	1,200,000.00	1,200,000.00	1,200,000.00
67001001/22020305 Printing of Non Security Documents			300,000.00						
67001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	96,500.00		500,000.00	120,000.00	120,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
67001001/22020402 Maintenance of Office Furniture			300,000.00	150,000.00	150,000.00 +	100.00 %+			
67001001/22020404 Maintenance of Office / IT Equipment			300,000.00	10,000.00	10,000.00 +	100.00 %+			
67001001/22020406 Other Maintenance Services	22,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	40,000.00	40,000.00	40,000.00
67001001/22020605 Cleaning & Fumigation Services	434,800.00	130,040.00		150,000.00	19,960.00 +	13.31 %+	500,000.00	500,000.00	500,000.00
67001001/22020801 Vehicle Fuel Cost	3,500.00		300,000.00	10,000.00	10,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
67001001/22020803 Plant /Generator Fuel Cost	24,000.00	32,000.00	300,000.00	50,000.00	18,000.00 +	36.00 %+	30,000.00	30,000.00	30,000.00
67001001/22020901 Bank Charges (Other than Interest)	669.00	770.00	20,000.00	20,000.00	19,230.00 +	96.15 %+	10,000.00	10,000.00	10,000.00
67001001/22021001 Refreshment & Meals	1,005,550.00	1,296,000.00	500,000.00	1,330,000.00	34,000.00 +	2.56 %+	1,100,000.00	1,100,000.00	1,100,000.00
67001001/22021007 Welfare Packages	40,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
67001001/22021014 Annual Budget Expenses and Administration	50,000.00	59,000.00	150,000.00	149,000.00	90,000.00 +	60.40 %+	100,000.00	100,000.00	100,000.00
67001001/22021016 Servicom			150,000.00	150,000.00	150,000.00 +	100.00 %+			
Sub-Total: Overhead	**2,741,419.00**	**3,250,810.00**	**5,220,000.00**	**5,219,000.00**	**1,968,190.00 +**	**37.71 %+**	**4,480,000.00**	**4,480,000.00**	**4,480,000.00**
Total Recurrent Expenditure	**18,302,176.95**	**20,301,141.11**	**23,148,620.00**	**23,147,620.00**	**2,846,478.89 +**	**12.30 %+**	**20,818,790.00**	**22,340,280.00**	**23,926,310.00**
11009001 - State Committee on Privatization & Commercialization									
11009001/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	2,000,000.00	3,000,000.00	3,000,000.00
11009001/22020102 Local Transport & Travel-Others			5,500,000.00	5,500,000.00	5,500,000.00 +	100.00 %+	4,000,000.00	800,000.00	800,000.00
11009001/22020104 International Transport and Travels - Others			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+		5,000,000.00	5,000,000.00
11009001/22020204 Satellite Broadcasting Access Charges			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	700,000.00	700,000.00
11009001/22020301 Office Stationaries/Computer Consumables			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11009001/22020303 Newspaper			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
11009001/22020304 Magazines & Periodicals			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	50,000.00	50,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
11009001/22020312 Service Materials			1,100,000.00	1,100,000.00	1,100,000.00 +	100.00 %+	1,100,000.00	1,100,000.00	1,100,000.00
11009001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	1,500,000.00	1,500,000.00	1,500,000.00
11009001/22020404 Maintenance of Office Computers/IT equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11009001/22020405 Maintenance of Plants and Generators			1,600,000.00	1,600,000.00	1,600,000.00 +	100.00 %+	1,600,000.00	300,000.00	300,000.00
11009001/22020406 Other Maintenance Services			700,000.00	700,000.00	700,000.00 +	100.00 %+	700,000.00	300,000.00	300,000.00
11009001/22020501 Local Training			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
11009001/22020801 Motor Vehicle Fuel Cost			1,600,000.00	1,600,000.00	1,600,000.00 +	100.00 %+	1,600,000.00	1,600,000.00	1,600,000.00
11009001/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11009001/22020901 Financial Charges (Other than interest)			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
11009001/22021001 Refreshments & Meals			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
11009001/22021002 Honorarium and Sitting Allowances			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
11009001/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
Sub-Total: Overhead			**26,000,000.00**	**26,000,000.00**	**26,000,000.00 +**	**100.00 %+**	**18,500,000.00**	**19,650,000.00**	**19,650,000.00**
Total Recurrent Expenditure			**26,000,000.00**	**26,000,000.00**	**26,000,000.00 +**	**100.00 %+**	**18,500,000.00**	**19,650,000.00**	**19,650,000.00**
11022001 - Enugu State Social Investment Agency									
11018001/22020102 Local Transport & Travel-Others			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00		
11018001/22020203 Internet Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11018001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00		
11018001/22020301 Office Stationeries/Computer Consumables			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
11018001/22020303 Newspaper			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00		
11018001/22020304 Magazines & Periodicals			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00		
11018001/22020404 Maintenance of Office Computers/IT equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00		
11018001/22020405 Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00		
11018001/22020406 Other Maintenance Services			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00		
11018001/22020501 Local Training			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11018001/22020801 Motor Vehicle Fuel Cost			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
11018001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
11018001/22020901 Financial Charges (Other than interest)			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
11018001/22021001 Refreshments & Meals			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	400,000.00	400,000.00
11018001/22021007 Welfare Packages			300,000.00	300,000.00	300,000.00 +	100.00 %+	200,000.00		
11018001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**5,100,000.00**	**5,100,000.00**	**5,100,000.00 +**	**100.00 %+**	**5,000,000.00**	**2,750,000.00**	**2,750,000.00**
Total Recurrent Expenditure			**5,100,000.00**	**5,100,000.00**	**5,100,000.00 +**	**100.00 %+**	**5,000,000.00**	**2,750,000.00**	**2,750,000.00**
12003001 - Enugu State House Of Assembly									
12003001/21010101 Salary	101,926,291.26	103,527,356.39	214,812,435.00	103,812,435.00	285,078.61 +	0.27 %+	199,063,350.00	251,800,000.00	300,000,000.00
12003001/21020101 Housing/Rent Allowance	8,960,890.98	11,098,865.06		11,100,000.00	1,134.94 +	0.01 %+			
12003001/21020102 Transport Allowance	1,874,712.50	1,828,200.00		1,900,000.00	71,800.00 +	3.78 %+			
12003001/21020103 Meal Subsidy	2,381,386.03	1,051,825.00		1,100,000.00	48,175.00 +	4.38 %+			
12003001/21020104 Utility Allowance	7,897,817.88	7,864,280.80		7,900,000.00	35,719.20 +	0.45 %+			
12003001/21020105 Entertainment Allowance	14,880,367.27	16,167,307.36		16,200,000.00	32,692.64 +	0.20 %+			
12003001/21020107 Domestic Staff Allowance	66,425,618.71	17,913,143.32		18,000,000.00	86,856.68 +	0.48 %+			
12003001/21020108 Shift Allowance	1,154,774.00	1,135,395.00		1,200,000.00	64,605.00 +	5.38 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/21020111	Hazard Allowance	1,470,000.00	1,470,000.00		1,500,000.00	30,000.00 +	2.00 %+			
12003001/21020114	Admin Allowance	2,102,204.08								
12003001/21020118	Legislative Aides		34,909,872.36		35,000,000.00	90,127.64 +	0.26 %+			
12003001/21020121	Constituency Allowance	1,777,820.79	8,275,093.80		8,300,000.00	24,906.20 +	0.30 %+			
12003001/21020124	Recess Allowance	2,449,003.78	2,979,606.96		3,000,000.00	20,393.04 +	0.68 %+			
12003001/21020125	Inducement Allowance	5,474,473.41	8,252,346.70		8,300,000.00	47,653.30 +	0.57 %+			
12003001/21020126	Newspapers Allowance		843,804.92		850,000.00	6,195.08 +	0.73 %+			
12003001/21020129	Maintenance of Quarters Allowance	1,353,925.53	1,470,931.44		1,500,000.00	29,068.56 +	1.94 %+			
12003001/21020131	Arrears (Allowance)	3,598,747.18								
12003001/21020133	Recess Allowance (members)		270,873.36		280,000.00	9,126.64 +	3.26 %+			
12003001/21020135	Wardrobe Allowance	7,544,857.60	6,809,570.52		6,900,000.00	90,429.48 +	1.31 %+			
12003001/21020141	Responsibility Allowance	1,287,078.87		71,304,997.00	374,997.00	374,997.00 +	100.00 %+	63,755,500.00	70,755,500.00	77,755,500.00
12003001/21020146	Newspaper Allowance	5,079,544.65	4,219,024.60		4,300,000.00	80,975.40 +	1.88 %+			
12003001/21020147	Veh. Maintenance Allowance	15,519,819.25	26,471,704.08		26,500,000.00	28,295.92 +	0.11 %+			
Total Personal Cost		**253,159,333.77**	**256,559,201.67**	**286,117,432.00**	**258,017,432.00**	**1,458,230.33 +**	**0.57 %+**	**262,818,850.00**	**322,555,500.00**	**377,755,500.00**
12003001/22020101	Local Transport & Travel-Training	61,182,224.00	82,466,401.00	100,000,000.00	83,800,000.00	1,333,599.00 +	1.59 %+	200,000,000.00	200,000,000.00	200,000,000.00
12003001/22020102	Local Transport & Travel-Others	58,139,001.50	72,825,500.00	100,000,000.00	79,900,000.00	7,074,500.00 +	8.85 %+	100,000,000.00	120,000,000.00	120,000,000.00
12003001/22020103	International Transport and Travels - Training	654,403,553.00	157,303,200.00	600,000,000.00	233,500,000.00	76,196,800.00 +	32.63 %+	500,000,000.00	600,000,000.00	600,000,000.00
12003001/22020104	International Transport & Travel-Others	11,931,523.00		25,000,000.00	25,000,000.00	25,000,000.00 +	100.00 %+	50,000,000.00	55,000,000.00	60,000,000.00
12003001/22020105	Hotel accommodation							15,000,000.00	20,000,000.00	20,000,000.00
12003001/22020201	Electricity Charges	515,800.00								
12003001/22020202	Telephone Charges			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
12003001/22020203	Internet Access Charges	172,450.00	96,000.00	1,000,000.00	1,000,000.00	904,000.00 +	90.40 %+	200,000.00	5,000,000.00	5,000,000.00
12003001/22020204	Satellite Broadcasting Access Charges		10,000.00	3,000,000.00	3,000,000.00	2,990,000.00 +	99.67 %+		3,000,000.00	3,000,000.00
12003001/22020205	Water Rate	30,000.00						50,000.00		
12003001/22020301	Office Stationeries/Computer Consumables	3,461,805.00	2,435,900.00	5,000,000.00	5,000,000.00	2,564,100.00 +	51.28 %+	3,600,000.00	20,000,000.00	20,000,000.00
12003001/22020302	Books		38,000.00	2,000,000.00	2,000,000.00	1,962,000.00 +	98.10 %+		2,000,000.00	2,400,000.00
12003001/22020303	Newspapers	421,500.00	608,500.00	1,500,000.00	1,500,000.00	891,500.00 +	59.43 %+	450,000.00	1,500,000.00	1,500,000.00
12003001/22020304	Magazines & Periodicals	4,338,000.00	2,041,500.00	2,500,000.00	2,500,000.00	458,500.00 +	18.34 %+	4,500,000.00	2,500,000.00	2,500,000.00
12003001/22020305	Printing of Non Security Documents			2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+		2,500,000.00	2,500,000.00
12003001/22020306	Printing of Security Documents			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
12003001/22020309	Uniforms & Other Clothing	565,000.00	21,002,500.00	1,000,000.00	21,100,000.00	97,500.00 +	0.46 %+	600,000.00	600,000.00	700,000.00
12003001/22020312	Service Materials	150,000.00						150,000.00	5,000,000.00	5,000,000.00
12003001/22020401	Maintenance of Motor Vehicles/Transport Equipment			10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+		10,000,000.00	10,000,000.00
12003001/22020402	Maintenance of Office Furniture			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+		5,000,000.00	5,000,000.00
12003001/22020403	Maintenance of Office Building/Residential Qtrs.	462,900.00	3,300,000.00	3,000,000.00	3,310,000.00	10,000.00 +	0.30 %+	500,000.00	3,000,000.00	3,000,000.00
12003001/22020404	Maintenance of Office IT Equipment	34,500.00	228,000.00	800,000.00	490,000.00	262,000.00 +	53.47 %+	100,000.00	800,000.00	800,000.00
12003001/22020405	Maintenance of Plants/Generators	456,000.00	228,000.00	2,500,000.00	2,500,000.00	2,272,000.00 +	90.88 %+	500,000.00	2,500,000.00	2,500,000.00
12003001/22020406	Other Maintenance Services	1,304,400.00	968,600.00	2,000,000.00	2,000,000.00	1,031,400.00 +	51.57 %+	1,300,000.00	2,000,000.00	2,000,000.00
12003001/22020411	Maintenance of Communication Equipment	200,000.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	200,000.00	2,000,000.00	2,000,000.00
12003001/22020415	Maintenance of Other Infrastructure			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
12003001/22020501	Local Training	100,150,000.00	161,120,000.00	20,000,000.00	161,121,000.00	1,000.00 +	0.00 %+	200,000,000.00	200,000,000.00	200,000,000.00
12003001/22020601	Security Services	90,507,000.00	99,278,000.00	30,000,000.00	99,279,000.00	1,000.00 +	0.00 %+	100,000,000.00	100,000,000.00	110,000,000.00
12003001/22020605	Cleaning & Fumigation Services	5,611,900.00	3,119,000.00	3,000,000.00	3,120,000.00	1,000.00 +	0.03 %+	5,800,000.00	2,000,000.00	2,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/22020703	Legal Services		200,000.00	5,000,000.00	5,000,000.00	4,800,000.00 +	96.00 %+		4,000,000.00	4,000,000.00
12003001/22020710	Monitoring and evaluation			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
12003001/22020801	Motor Vehicle Fuel Cost	120,140.00		10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+	9,300,000.00	30,000,000.00	30,000,000.00
12003001/22020803	Plant/Generator Fuel Cost	8,894,024.00	12,680,896.00	1,500,000.00	12,681,896.00	1,000.00 +	0.01 %+	200,000.00	1,500,000.00	1,500,000.00
12003001/22020901	Bank Charges (Other than Interest)	42,923.20	50,781.50	500,000.00	380,000.00	329,218.50 +	86.64 %+	100,000.00	500,000.00	500,000.00
12003001/22021001	Refreshment & Meals	6,453,400.00	5,347,200.00	10,000,000.00	10,000,000.00	4,652,800.00 +	46.53 %+	7,000,000.00	8,500,000.00	8,500,000.00
12003001/22021002	Honorarium Sitting Allowance	755,290,607.00	542,953,982.00	500,000,000.00	543,000,000.00	46,018.00 +	0.01 %+	700,000,000.00	750,000,000.00	750,000,000.00
12003001/22021003	Publicity & Advertisements	750,000.00	76,550,000.00	5,000,000.00	76,551,000.00	1,000.00 +	0.00 %+	700,000.00	5,000,000.00	5,000,000.00
12003001/22021005	Medical Expenses-Local	360,000.00	330,000.00	10,000,000.00	10,000,000.00	9,670,000.00 +	96.70 %+	400,000.00	20,000,000.00	20,000,000.00
12003001/22021006	Postage & Courier Services	112,000.00	114,000.00	400,000.00	400,000.00	286,000.00 +	71.50 %+	200,000.00	400,000.00	400,000.00
12003001/22021007	Welfare Packages	220,000.00	1,550,000.00	5,000,000.00	5,000,000.00	3,450,000.00 +	69.00 %+	200,000.00	20,000,000.00	20,000,000.00
12003001/22021014	Annual Budget Expenses and Administration	13,354,200.00	39,678,997.00	20,000,000.00	39,679,997.00	1,000.00 +	0.00 %+	14,000,000.00	20,000,000.00	20,000,000.00
12003001/22021016	Servicom			500,000.00	475,000.00	475,000.00 +	100.00 %+		500,000.00	500,000.00
12003001/22021019	Medical Expenses-International	23,975,000.00	10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00 +	33.33 %+	25,000,000.00	50,000,000.00	50,000,000.00
12003001/22021026	Common Services (Committee/Commissions)	1,000,000.00	717,000.00	50,000,000.00	1,950,000.00	1,233,000.00 +	63.23 %+	1,000,000.00	20,000,000.00	20,000,000.00
Sub-Total: Overhead		**1,804,609,850.70**	**1,297,241,957.50**	**1,560,200,000.00**	**1,485,237,893.00**	**187,995,935.50 +**	**12.66 %+**	**1,941,050,000.00**	**2,301,300,000.00**	**2,316,800,000.00**
Total Recurrent Expenditure		**2,057,769,184.47**	**1,553,801,159.17**	**1,846,317,432.00**	**1,743,255,325.00**	**189,454,165.83 +**	**10.87 %+**	**2,203,868,850.00**	**2,623,855,500.00**	**2,694,555,500.00**
23001001 - Ministry Of Information										
23001001/21010101	Basic Salary	80,578,738.93	81,798,056.94	78,108,706.00	81,808,706.00	10,649.06 +	0.01 %+	84,607,670.00	82,928,271.00	84,224,685.00
23001001/21020101	Housing/Rent Allowance	11,670,524.73	12,280,394.08	10,942,250.00	12,292,250.00	11,855.92 +	0.10 %+	12,254,050.00	11,728,973.00	11,715,422.00
23001001/21020102	Transport Allowance	2,464,100.00	2,435,050.00	2,454,950.00	2,442,950.00	7,900.00 +	0.32 %+	2,587,300.00	3,522,225.00	3,698,336.00
23001001/21020103	Meal Subsidy	1,094,300.00	1,104,200.00	1,092,500.00	1,104,500.00	300.00 +	0.03 %+	1,149,010.00	1,588,440.00	1,667,862.00
23001001/21020104	Utility Allowance	885,550.00	876,800.00	867,100.00	877,100.00	300.00 +	0.03 %+	929,820.00	1,292,760.00	1,357,398.00
23001001/21020105	Entertainment Allowance	65,100.00	51,500.00	70,470.00	60,470.00	8,970.00 +	14.83 %+	68,350.00	217,980.00	228,879.00
23001001/21020202	Leave Allowance			1,770,891.00	1,770,891.00	1,770,891.00 +	100.00 %+		1,892,782.00	2,222,421.00
23001001/21020107	Domestic Staff Allowance	4,100,618.00	2,953,835.00	4,094,576.00	4,094,576.00	1,140,741.00 +	27.86 %+	4,305,650.00	4,698,015.00	4,332,916.00
23001001/21020111	Hazard Allowance	24,000.00	24,000.00		25,000.00	1,000.00 +	4.00 %+	25,200.00		
23001001/21020131	Arrears Allowances	38,781.62	3,722.52	212,628.00	212,628.00	208,905.48 +	98.25 %+	40,720.00		
Total Personal Cost		**100,921,713.28**	**101,527,558.54**	**99,614,071.00**	**104,689,071.00**	**3,161,512.46 +**	**3.02 %+**	**105,967,770.00**	**107,869,446.00**	**109,447,919.00**
23001001/22020101	Local Transport & Travel-Training	398,200.00	13,000.00	800,000.00	800,000.00	787,000.00 +	98.38 %+	400,000.00	400,000.00	400,000.00
23001001/22020102	Local Transport & Travel-Others	1,715,000.00	462,500.00	2,000,000.00	2,000,000.00	1,537,500.00 +	76.88 %+	1,800,000.00	1,800,000.00	1,800,000.00
23001001/22020201	Electricity Charges	49,500.00						100,000.00	100,000.00	100,000.00
23001001/22020202	Telephone Charges			400,000.00	150,000.00	150,000.00 +	100.00 %+			
23001001/22020203	Internet Access Charges	917,400.00	261,000.00	1,000,000.00	1,000,000.00	739,000.00 +	73.90 %+	1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020204	Satellite Broadcasting Access Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+			
23001001/22020301	Office Stationeries/Computer Consumables	3,419,571.92	2,532,800.00	5,000,000.00	5,000,000.00	2,467,200.00 +	49.34 %+	3,500,000.00	3,500,000.00	3,500,000.00
23001001/22020302	Books			500,000.00	500,000.00	500,000.00 +	100.00 %+			
23001001/22020303	Newspapers			400,000.00	400,000.00	400,000.00 +	100.00 %+			
23001001/22020304	Magazines & Periodicals			400,000.00	400,000.00	400,000.00 +	100.00 %+			
23001001/22020305	Printing of Non Security Documents (Dairies & Calendars)	1,019,000.00						1,000,000.00	1,000,000.00	1,000,000.00
23001001/22020308	Field & Camping Materials Supplies			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
23001001/22020312	Service Materials	535,000.00	50,000.00	600,000.00	600,000.00	550,000.00 +	91.67 %+	600,000.00	600,000.00	600,000.00
23001001/22020401	Maintenance of Motor Vehicles/Transport Equipment			800,000.00	800,000.00	800,000.00 +	100.00 %+			
23001001/23020402	Maintenance of Office Furniture			300,000.00	100,000.00	100,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
23001001/23020403	Maintenance of Office Building/Residential Quarters		245,000.00		250,000.00	5,000.00 +	2.00 %+			
23001001/23020404	Maintenance of Office IT Equipment	448,500.00	339,300.00	300,000.00	340,000.00	700.00 +	0.21 %+	470,000.00	470,000.00	470,000.00
23001001/23020405	Maintenance of Plants/Generators			150,000.00	5,000.00	5,000.00 +	100.00 %+			
23001001/23020406	Other Maintenance Services	1,385,400.00	840,000.00	700,000.00	840,000.00			1,450,000.00	1,450,000.00	1,450,000.00
23001001/23020411	Maintenance of Communication Equipment	340,400.00	420,000.00	500,000.00	500,000.00	80,000.00 +	16.00 %+	400,000.00	400,000.00	400,000.00
23001001/22020501	Local Training	520,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	550,000.00	550,000.00	550,000.00
23001001/22020605	Cleaning & Fumigation Services	269,000.00	154,500.00		160,000.00	5,500.00 +	3.44 %+	300,000.00	300,000.00	300,000.00
23001001/22020702	Information Technology Consulting			2,000,000.00	170,000.00	170,000.00 +	100.00 %+			
23001001/22020801	Motor Vehicle Fuel Cost	20,000.00		800,000.00	800,000.00	800,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
23001001/22020803	Plant/Generator Fuel Cost	215,000.00	108,400.00	500,000.00	500,000.00	391,600.00 +	78.32 %+	250,000.00	250,000.00	250,000.00
23001001/22020901	Bank Charges	172,562.56	1,238.00	100,000.00	100,000.00	98,762.00 +	98.76 %+	200,000.00	200,000.00	200,000.00
23001001/22021001	Refreshment & Meals	370,000.00	181,000.00	400,000.00	400,000.00	219,000.00 +	54.75 %+	400,000.00	400,000.00	400,000.00
23001001/22021002	Honorarium and Sitting Allowance	1,880,000.00	1,825,000.00		1,830,000.00	5,000.00 +	0.27 %+	2,000,000.00	2,000,000.00	2,000,000.00
23001001/22021003	Publicity & Advertisements	21,619,974.10	1,556,840.00	10,000,000.00	7,700,000.00	6,143,160.00 +	79.78 %+	22,000,000.00	22,000,000.00	22,000,000.00
23001001/22021004	Medical Expenses-Local			1,000,000.00	480,000.00	480,000.00 +	100.00 %+			
23001001/22021006	Postage & Courier Services			100,000.00	100,000.00	100,000.00 +	100.00 %+			
23001001/22021007	Welfare Packages	1,590,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	1,650,000.00	1,650,000.00	1,650,000.00
23001001/22021014	Annual Budget Expenses & Administration	590,000.00	716,400.00	200,000.00	720,000.00	3,600.00 +	0.50 %+	600,000.00	600,000.00	600,000.00
23001001/22021016	Servicom			200,000.00	140,000.00	140,000.00 +	100.00 %+			
23001001/22021022	Donations		50,000.00		60,000.00	10,000.00 +	16.67 %+			
Sub-Total: Overhead		**37,474,508.58**	**9,756,978.00**	**32,150,000.00**	**29,845,000.00**	**20,088,022.00 +**	**67.31 %+**	**38,770,000.00**	**38,770,000.00**	**38,770,000.00**
Total Recurrent Expenditure		**138,396,221.86**	**111,284,536.54**	**131,764,071.00**	**134,534,071.00**	**23,249,534.46 +**	**17.28 %+**	**144,737,770.00**	**146,639,446.00**	**148,217,919.00**
23003001 - ESBS/TV										
23003001/21010101	Basic Salary	35,512,005.47	23,105,035.94	35,076,500.00	23,176,500.00	71,464.06 +	0.31 %+	37,287,600.00	38,287,600.00	39,287,600.00
23003001/21010102	Overtime Payments			104,300.00	104,300.00	104,300.00 +	100.00 %+			
23003001/21010104	Wages			12,349,070.00	49,070.00	49,070.00 +	100.00 %+			
23003001/21020101	Housing/Rent Allowance			3,508,010.00	8,010.00	8,010.00 +	100.00 %+			
23003001/21020102	Transport Allowance			1,241,500.00	41,500.00	41,500.00 +	100.00 %+			
23003001/21020103	Meal Subsidy			592,800.00	592,800.00	592,800.00 +	100.00 %+			
23003001/21020104	Utility Allowance			445,800.00	445,800.00	445,800.00 +	100.00 %+			
23003001/21020105	Entertainment Allowance	391,000.00						410,550.00	410,550.00	410,550.00
23003001/21020139	Weighing -in			6,590,290.00	90,290.00	90,290.00 +	100.00 %+			
23003001/21020202	Contributory Pension	33,511,590.77	37,639,735.01		37,700,000.00	60,264.99 +	0.16 %+	35,187,170.00	36,187,170.00	36,187,170.00
23003001/21020205	Housing Fund Contribution	92,397.45						97,020.00	100,000.00	100,000.00
Total Personal Cost		**69,506,993.69**	**60,744,770.95**	**59,908,270.00**	**62,208,270.00**	**1,463,499.05 +**	**2.35 %+**	**72,982,340.00**	**74,985,320.00**	**75,985,320.00**
23003001/22020101	Local Transport & Travel-Training	115,500.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	200,000.00	1,000,000.00	1,000,000.00
23003001/22020102	Local Transport & Travel-Others	1,963,290.00	459,618.00	16,000,000.00	5,150,000.00	4,690,382.00 +	91.08 %+	1,600,000.00	2,000,000.00	2,000,000.00
23003001/22020201	Electricity Charges	11,276,181.09	10,840,513.81		10,850,000.00	9,486.19 +	0.09 %+	17,000,000.00	20,000,000.00	20,000,000.00
23003001/22020202	Telephone Charges			700,000.00	600,000.00	600,000.00 +	100.00 %+		700,000.00	700,000.00
23003001/22020203	Internet Access Charges	5,906,688.77	1,375,400.00	5,000,000.00	2,000,000.00	624,600.00 +	31.23 %+	6,000,000.00	7,000,000.00	7,000,000.00
23003001/22020204	Satellite Broadcasting Access Charges		452,000.00	5,000,000.00	500,000.00	48,000.00 +	9.60 %+	500,000.00	600,000.00	600,000.00
23003001/22020205	Water Rates	6,904,114.52	3,353,480.00	400,000.00	3,400,000.00	46,520.00 +	1.37 %+	7,700,000.00	8,000,000.00	8,000,000.00
23003001/22020206	Sewerage Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
23003001/22020301	Office Stationeries/Computer Consumables	5,961,652.97	4,391,775.72	20,000,000.00	4,400,000.00	8,224.28 +	0.19 %+	4,800,000.00	5,000,000.00	5,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
23003001/22020302	Books			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
23003001/22020303	Newspapers			400,000.00	280,000.00	280,000.00 +	100.00 %+		400,000.00	400,000.00
23003001/22020304	Magazines & Periodicals			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
23003001/22020305	Printing of Non Security Documents	205,675.09						200,000.00		
23003001/22020306	Printing of Security Documents	261,250.00	95,000.00		100,000.00	5,000.00 +	5.00 %+	300,000.00		
23003001/22020308	Field & Camping Materials Supplies	468,000.00		1,000,000.00	550,000.00	550,000.00 +	100.00 %+	500,000.00	1,000,000.00	1,000,000.00
23003001/22020309	Uniforms & Other Clothing			500,000.00	500,000.00	500,000.00 +	100.00 %+			
23003001/22020312	Service Materials	12,683,801.10	297,200.00	1,500,000.00	300,000.00	2,800.00 +	0.93 %+	7,000,000.00	7,000,000.00	7,000,000.00
23003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	2,724,724.00	4,576,860.63	3,000,000.00	4,600,000.00	23,139.37 +	0.50 %+	2,800,000.00	3,000,000.00	3,000,000.00
23003001/22020402	Maintenance of Office Furniture	455,250.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	500,000.00	600,000.00	600,000.00
23003001/22020403	Maintenance of Office Building/Residential Qtrs.	1,132,640.00	5,026,507.00	800,000.00	5,050,000.00	23,493.00 +	0.47 %+	7,200,000.00	7,500,000.00	7,500,000.00
23003001/22020404	Maintenance of Office IT Equipment	2,747,461.00	90,000.00	2,000,000.00	400,000.00	310,000.00 +	77.50 %+	16,500,000.00	17,000,000.00	17,000,000.00
23003001/22020405	Maintenance of Plants/Generators	1,489,426.18	14,982,280.94	3,200,000.00	15,000,000.00	17,719.06 +	0.12 %+	1,300,000.00	3,200,000.00	3,200,000.00
23003001/22020406	Other maintenance Services	5,147,497.40	26,794,906.09	3,000,000.00	26,800,000.00	5,093.91 +	0.02 %+	5,700,000.00	3,000,000.00	3,000,000.00
23003001/22020411	Maintenance of Communication Equipment		2,114,841.70	2,000,000.00	2,120,000.00	5,158.30 +	0.24 %+			
23003001/22020501	Local Training			2,000,000.00	150,000.00	150,000.00 +	100.00 %+			
23003001/22020601	Security Service	2,475,775.00	10,547,250.00	3,000,000.00	10,550,000.00	2,750.00 +	0.03 %+	2,800,000.00	3,000,000.00	3,000,000.00
23003001/22020605	Cleaning & Fumigation Services	3,216,150.00	7,497,400.00	500,000.00	7,500,000.00	2,600.00 +	0.03 %+	3,300,000.00	3,500,000.00	3,500,000.00
23003001/22020710	Monitoring and Evaluation			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
23003001/22020711	Other Consulting Services	3,480,000.00	1,344,285.72	10,000,000.00	3,000,000.00	1,655,714.28 +	55.19 %+	3,600,000.00	3,500,000.00	3,500,000.00
23003001/22020801	Motor Vehicle Fuel Cost	5,256,751.69	4,357,900.00	6,000,000.00	6,000,000.00	1,642,100.00 +	27.37 %+	5,400,000.00	6,000,000.00	6,000,000.00
23003001/22020802	Other Transport Equipment Fuel Cost	1,193,069.00	811,620.00	1,000,000.00	817,000.00	5,380.00 +	0.66 %+	1,300,000.00	1,000,000.00	1,000,000.00
23003001/22020803	Plant/Generator Fuel Cost	74,224,223.34	106,406,100.00	5,000,000.00	107,000,000.00	593,900.00 +	0.56 %+	74,000,000.00	75,000,000.00	75,000,000.00
23003001/22020901	Bank Charges(Other Than Interest)	45,867.18	4,967,788.73	600,000.00	5,100,000.00	132,211.27 +	2.59 %+	100,000.00	600,000.00	600,000.00
23003001/22021001	Refreshments & Meals	76,300.00	4,200.00	2,500,000.00	130,000.00	125,800.00 +	96.77 %+	100,000.00	2,500,000.00	2,500,000.00
23003001/22021002	Honorarium & Sitting Allowance	2,655,100.00	1,182,785.00	1,000,000.00	1,183,000.00	215.00 +	0.02 %+	2,700,000.00	1,000,000.00	1,000,000.00
23003001/22021003	Publicity & Advertisements	5,008,081.06	1,603,701.00		1,650,000.00	46,299.00 +	2.81 %+	5,600,000.00		
23003001/22021004	Medical Expenses		168,200.00		170,000.00	1,800.00 +	1.06 %+			
23003001/22021006	Postages & Courier Services	78,400.00	1,952,810.00	100,000.00	1,970,000.00	17,190.00 +	0.87 %+	100,000.00	100,000.00	100,000.00
23003001/22021007	Welfare Packages	237,500.00	30,000.00	2,000,000.00	130,000.00	100,000.00 +	76.92 %+	300,000.00	400,000.00	400,000.00
23003001/22021008	Subscription To Professional Bodies			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
23003001/22021014	Annual Budget Expenses and Administration	100,000.00	849,130.00	300,000.00	850,000.00	870.00 +	0.10 %+	100,000.00	300,000.00	300,000.00
23003001/22021016	Servicom			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
23003001/22021019	Medical Expenses - International			5,000,000.00	500,000.00	500,000.00 +	100.00 %+			
Sub-Total: Overhead		**157,490,369.39**	**216,573,554.34**	**111,800,000.00**	**237,600,000.00**	**21,026,445.66 +**	**8.85 %+**	**180,200,000.00**	**186,600,000.00**	**186,600,000.00**
Total Recurrent Expenditure		**226,997,363.08**	**277,318,325.29**	**171,708,270.00**	**299,808,270.00**	**22,489,944.71 +**	**7.50 %+**	**253,182,340.00**	**261,585,320.00**	**262,585,320.00**
23013001 - Government Printing Dept.(Govt. Press)										
23013001/21010101	Basic Salary	22,551,559.76	21,399,761.67	15,693,216.00	21,403,216.00	3,454.33 +	0.02 %+	23,679,140.00	16,570,377.00	17,570,377.00
23013001/21020101	Housing/Rent Allowance	3,494,083.69	3,384,790.17	3,122,053.00	3,392,053.00	7,262.83 +	0.21 %+	3,668,780.00	4,787,651.00	4,787,651.00
23013001/21020102	Transport Allowance	587,100.00	545,200.00	1,448,100.00	1,159,100.00	613,900.00 +	52.96 %+	616,450.00	2,280,600.00	3,113,100.00
23013001/21020103	Meal Subsidy	267,500.00	249,700.00	662,400.00	662,400.00	412,700.00 +	62.30 %+	280,870.00	842,800.00	887,388.00
23013001/21020104	Utility Allowance	218,250.00	202,900.00	510,000.00	510,000.00	307,100.00 +	60.22 %+	229,160.00	787,200.00	864,400.00
23013001/21020105	Entertainment Allowance	18,300.00	18,100.00		19,000.00	900.00 +	4.74 %+	19,210.00		
23013001/21020106	Leave Allowance			1,569,325.00	919,325.00	919,325.00 +	100.00 %+		2,803,506.00	2,037,687.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
23013001/21020107	Domestic Servant Allowance	1,181,534.00	1,146,783.00	502,072.00	1,152,072.00	5,289.00 +	0.46 %+	1,240,610.00	2,502,072.00	2,502,072.00
23013001/21020111	Hazard Allowance	360,000.00	360,000.00	482,560.00	397,560.00	37,560.00 +	9.45 %+	378,000.00	491,840.00	491,840.00
23013001/21020113	Teaching Allowance	81,840.00	83,498.80		85,000.00	1,501.20 +	1.77 %+	85,930.00		
23013001/21020131	Arrears Allowance		44,263.88	281,916.00	281,916.00	237,652.12 +	84.30 %+		695,030.00	695,030.00
Total Personal Cost		**28,760,167.45**	**27,434,997.52**	**24,271,642.00**	**29,981,642.00**	**2,546,644.48 +**	**8.49 %+**	**30,198,150.00**	**31,761,076.00**	**32,949,545.00**
23013001/22020102	Local Transport & Travel-Others	269,500.00	246,300.00	500,000.00	500,000.00	253,700.00 +	50.74 %+	700,000.00	800,000.00	800,000.00
23013001/22020202	Telephone Charges	238,500.00	272,000.00	300,000.00	289,000.00	17,000.00 +	5.88 %+	300,000.00		
23013001/22020301	Office Stationeries/Computer Consumables	1,120,000.00	1,340,000.00	1,000,000.00	1,350,000.00	10,000.00 +	0.74 %+	1,200,000.00	1,000,000.00	1,000,000.00
23013001/22020302	Books		3,000.00		3,500.00	500.00 +	14.29 %+			
23013001/22020304	Magazines & Periodicals							100,000.00		
23013001/22020305	Printing of Non Security Documents	20,000.00	7,000.00		7,500.00	500.00 +	6.67 %+	100,000.00		
23013001/22020306	Printing of Security Documents		100,000.00	500,000.00	150,000.00	50,000.00 +	33.33 %+		500,000.00	500,000.00
23013001/22020312	Service Materials	20,000.00						100,000.00		
23013001/22020401	Maintenance of Motor Vehicles/Transport Equipment									300,000.00
23013001/22020402	Maintenance of Office Furniture			200,000.00	198,800.00	198,800.00 +	100.00 %+		300,000.00	300,000.00
23013001/22020403	Maintenance of Office Building/Residential Qtrs.	10,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	800,000.00	800,000.00
23013001/22020404	Maintenance of Office IT Equipment	58,800.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
23013001/22020406	Other Maintenance Services		20,000.00	300,000.00	300,000.00	280,000.00 +	93.33 %+			
23013001/22020605	Cleaning & Fumigation Services	10,000.00	175,500.00	300,000.00	205,000.00	29,500.00 +	14.39 %+	500,000.00	500,000.00	500,000.00
23013001/22020801	Motor Vehicle Fuel Cost	191,500.00	30,000.00	400,000.00	400,000.00	370,000.00 +	92.50 %+	200,000.00	900,000.00	900,000.00
23013001/22020901	Bank Charges (Other Than Interest)	504.00	1,097.00		1,200.00	103.00 +	8.58 %+			
23013001/22021001	Refreshment & Meals	146,000.00	235,600.00	300,000.00	247,000.00	11,400.00 +	4.62 %+			
23013001/22021007	Welfare Packages		52,000.00		53,000.00	1,000.00 +	1.89 %+			
23013001/22021014	Annual Budget Expenses and Administration	117,000.00	193,700.00	100,000.00	195,000.00	1,300.00 +	0.67 %+	150,000.00	100,000.00	100,000.00
Sub-Total: Overhead		**2,201,804.00**	**2,676,197.00**	**4,500,000.00**	**4,500,000.00**	**1,823,803.00 +**	**40.53 %+**	**4,150,000.00**	**5,600,000.00**	**5,900,000.00**
Total Recurrent Expenditure		**30,961,971.45**	**30,111,194.52**	**28,771,642.00**	**34,481,642.00**	**4,370,447.48 +**	**12.67 %+**	**34,348,150.00**	**37,361,076.00**	**38,849,545.00**
23055001 - Eng. St. Printing And Publishing Co.(Daily Star)										
23055001/21010101	Basic Salary	27,780,835.35	22,153,159.66	5,360,980.00	22,160,980.00	7,820.34 +	0.04 %+	29,169,880.00	31,169,880.00	32,169,880.00
23055001/21010104	Wages			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
23055001/21020101	Housing/Rent Allowance			1,998,220.00	1,998,220.00	1,998,220.00 +	100.00 %+			
23055001/21020102	Transport Allowance			572,000.00	572,000.00	572,000.00 +	100.00 %+			
23055001/21020103	Meal Subsidy			574,800.00	574,800.00	574,800.00 +	100.00 %+			
23055001/21020104	Utility Allowance			528,600.00	528,600.00	528,600.00 +	100.00 %+			
Total Personal Cost		**27,780,835.35**	**22,153,159.66**	**12,034,600.00**	**28,834,600.00**	**6,681,440.34 +**	**23.17 %+**	**29,169,880.00**	**31,169,880.00**	**32,169,880.00**
23055001/22020102	Local Transport & Travel-Others	1,337,700.00	1,256,044.00	1,000,000.00	1,257,000.00	956.00 +	0.08 %+	1,400,000.00	1,000,000.00	1,000,000.00
23055001/22020201	Electricity Charges			500,000.00					500,000.00	500,000.00
23055001/22020202	Telephone Charges		500,000.00		500,000.00				200,000.00	200,000.00
23055001/22020203	Internet Access Charges	167,500.00	118,500.00	200,000.00	200,000.00	81,500.00 +	40.75 %+	200,000.00	200,000.00	200,000.00
23055001/22020204	Satellite Broadcasting Access Charges			200,000.00	15,000.00	15,000.00 +	100.00 %+		200,000.00	200,000.00
23055001/22020205	Water Rates		282,500.00	100,000.00	285,000.00	2,500.00 +	0.88 %+		100,000.00	100,000.00
23055001/22020301	Office Stationeries/Computer Consumables	994,740.00	1,542,225.00	1,000,000.00	1,550,000.00	7,775.00 +	0.50 %+	1,000,000.00	1,000,000.00	1,000,000.00
23055001/22020302	Books			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
23055001/22020303	Newspapers	366,000.00	297,400.00	300,000.00	300,000.00	2,600.00 +	0.87 %+	400,000.00	300,000.00	300,000.00
23055001/22020304	Magazines & Periodicals		20,000.00	300,000.00	43,000.00	23,000.00 +	53.49 %+		300,000.00	300,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
23055001/22020305	Printing of Non Security Documents	22,350,975.00	20,659,520.00	10,000,000.00	20,700,000.00	40,480.00 +	0.20 %+	23,000,000.00	24,000,000.00	24,000,000.00
23055001/22020312	Service Materials			500,000.00	316,000.00	316,000.00 +	100.00 %+		500,000.00	500,000.00
23055001/22020401	Maintenance of Motor Vehicles/Transport Equipment								400,000.00	400,000.00
23055001/22020402	Maintenance of Office Furniture			500,000.00	290,000.00	290,000.00 +	100.00 %+		500,000.00	500,000.00
23055001/22020403	Maintenance of Office Building/Residential Qtrs.	29,500.00	323,900.00	200,000.00	325,000.00	1,100.00 +	0.34 %+	100,000.00	600,000.00	600,000.00
23055001/22020404	Maintenance of Office IT Equipment		22,200.00	100,000.00	100,000.00	77,800.00 +	77.80 %+		500,000.00	500,000.00
23055001/22020405	Maintenance of Plants/Generators	1,164,000.00	34,300.00	200,000.00	200,000.00	165,700.00 +	82.85 %+	1,200,000.00	800,000.00	800,000.00
23055001/22020406	Other maintenance Services	121,600.00	29,900.00	700,000.00	150,000.00	120,100.00 +	80.07 %+	150,000.00	700,000.00	700,000.00
23055001/22020501	Local Training								300,000.00	300,000.00
23055001/22020602	OFFICE RENT		200,000.00		210,000.00	10,000.00 +	4.76 %+			
23055001/22020605	Cleaning & Fumigation Services	75,600.00	119,450.00	300,000.00	225,000.00	105,550.00 +	46.91 %+	100,000.00	500,000.00	500,000.00
23055001/22020703	Legal Services		58,000.00		59,000.00	1,000.00 +	1.69 %+			
23055001/22020711	Other Consulting Services		675,000.00		680,000.00	5,000.00 +	0.74 %+			
23055001/22020801	Motor Vehicle Fuel Cost			850,000.00	30,000.00	30,000.00 +	100.00 %+		850,000.00	850,000.00
23055001/22020803	Plant/Generator Fuel Cost	3,119,200.00	2,323,300.00	300,000.00	2,325,000.00	1,700.00 +	0.07 %+	3,200,000.00	300,000.00	300,000.00
23055001/22020901	Bank Charges(Other Than Interest)	62,874.67	169,987.14	30,000.00	170,000.00	12.86 +	0.01 %+	100,000.00	30,000.00	30,000.00
23055001/22021001	Refreshments & Meals	1,277,000.00	2,534,196.00	300,000.00	2,600,000.00	65,804.00 +	2.53 %+	1,300,000.00	300,000.00	300,000.00
23055001/22021002	Honorarium & Sitting Allowance	101,000.00	737,000.00		740,000.00	3,000.00 +	0.41 %+	120,000.00		
23055001/22021004	Medical Expenses (Local)	20,000.00	30,000.00		35,000.00	5,000.00 +	14.29 %+	100,000.00		
23055001/22021007	Welfare Packages	152,012.05	225,875.00	200,000.00	226,000.00	125.00 +	0.06 %+	200,000.00	500,000.00	500,000.00
23055001/22021014	Annual Budget Expenses and Administration	124,140.00	100,100.00	100,000.00	100,110.00	10.00 +	0.01 %+	130,000.00	100,000.00	100,000.00
23055001/22030105	Loan Advances		10,000.00		11,000.00	1,000.00 +	9.09 %+			
Sub-Total: Overhead		**31,463,841.72**	**32,269,397.14**	**18,080,000.00**	**33,842,110.00**	**1,572,712.86 +**	**4.65 %+**	**32,700,000.00**	**34,880,000.00**	**34,880,000.00**
Total Recurrent Expenditure		**59,244,677.07**	**54,422,556.80**	**30,114,600.00**	**62,676,710.00**	**8,254,153.20 +**	**13.17 %+**	**61,869,880.00**	**66,049,880.00**	**67,049,880.00**
25001001 - Office of The Head of Service										
25001001/21010101	Basic Salary	563,952,649.59	660,193,233.55	625,781,500.00	660,281,500.00	88,266.45 +	0.01 %+	164,442,930.00	175,781,501.00	175,781,500.00
25001001/21010103	Consolidated Revenue Fund Charges - Salaries			150,000,000.00	2,200,000.00	2,200,000.00 +	100.00 %+	1,201,168,190.00	1,400,000,000.00	1,400,000,000.00
25001001/21020101	Housing/Rent Allowance	19,007,988.02	18,684,249.42	304,270,010.00	67,770,010.00	49,085,760.58 +	72.43 %+	25,408,660.00	25,408,660.00	25,408,660.00
25001001/21020102	Transport Allowance	4,066,100.00	3,965,500.00	284,427,270.00	24,427,270.00	20,461,770.00 +	83.77 %+	5,254,000.00	5,254,000.00	5,254,000.00
25001001/21020103	Meal Subsidy	1,812,900.00	1,778,400.00	4,155,560.00	3,620,560.00	1,842,160.00 +	50.88 %+	2,353,200.00	2,353,200.00	2,353,200.00
25001001/21020104	Utility Allowance	66,501,344.82	70,279,489.56	76,016,840.00	73,816,840.00	3,537,350.44 +	4.79 %+	1,869,000.00	1,869,000.00	1,869,000.00
25001001/21020105	Entertainment Allowance	65,129,544.82	68,963,739.56		69,000,000.00	36,260.44 +	0.05 %+			
25001001/21020106	Leave Allowance			12,700,130.00	2,730,130.00	2,730,130.00 +	100.00 %+			
25001001/21020107	Domestic Staff Allowance	249,382,468.64	264,401,343.90	277,377,330.00	270,377,330.00	5,975,986.10 +	2.21 %+			
25001001/21020108	Shift Allowance	385,269.92	366,842.18		370,000.00	3,157.82 +	0.85 %+	404,530.00	404,530.00	404,530.00
25001001/21020111	Hazard Allowance	162,000.00	162,000.00		165,000.00	3,000.00 +	1.82 %+	170,100.00	170,100.00	170,100.00
25001001/21020119	Personnel Assistant		20,850,984.05		21,000,000.00	149,015.95 +	0.71 %+			
25001001/21020121	Constituency Allowance	11,205.03	20,408,839.69		21,000,000.00	591,160.31 +	2.82 %+	11,760.00	11,760.00	11,760.00
25001001/21020131	Arrears Allowance	109,229,503.65	53,872,251.40		54,000,000.00	127,748.60 +	0.24 %+			
25001001/21020132	Professional Duty Allowance		7,061,257.45		7,100,000.00	38,742.55 +	0.55 %+			
25001001/21020140	Hardship Allowance	2,167,960.08	2,167,960.08		2,200,000.00	32,039.92 +	1.46 %+	2,276,360.00	2,276,360.00	2,276,360.00
25001001/21020146	Newspaper Allowance	37,039,627.50	52,307,405.15		53,000,000.00	692,594.85 +	1.31 %+			
25001001/21020147	Veh Maintenance Allowance	243,961,312.64	258,285,167.90		260,000,000.00	1,714,832.10 +	0.66 %+			
Total Personal Cost		**1,362,809,874.71**	**1,503,748,663.89**	**1,734,728,640.00**	**1,593,058,640.00**	**89,309,976.11 +**	**5.61 %+**	**1,403,358,730.00**	**1,613,529,111.00**	**1,613,529,110.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
25001001/22020801	Motor Vehicle Fuel Cost							600,000.00	500,000.00	500,000.00
25001001/22020101	Local Transport & Travel-Training		790,000.00		800,000.00	10,000.00 +	1.25 %+	2,000,000.00	2,000,000.00	2,000,000.00
25001001/22020102	Local Transport & Travel-Others		20,000.00	3,000,000.00	1,820,000.00	1,800,000.00 +	98.90 %+	3,000,000.00	5,000,000.00	5,000,000.00
25001001/22020103	International Transport & Travel-Training								2,000,000.00	2,000,000.00
25001001/22020104	International Transport & Travel-Others							5,000,000.00	5,000,000.00	5,000,000.00
25001001/22020202	Telephone Charges	340,000.00	245,000.00	200,000.00	250,000.00	5,000.00 +	2.00 %+	300,000.00	200,000.00	200,000.00
25001001/22020203	Internet Access Charges			300,000.00	247,500.00	247,500.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
25001001/22020204	Satellite Broadcasting Access Charges	212,090.00	302,000.00	300,000.00	302,500.00	500.00 +	0.17 %+	300,000.00	300,000.00	300,000.00
25001001/22020301	Office Stationeries/Computer Consumables	6,489,440.00	6,371,560.85	6,000,000.00	6,380,000.00	8,439.15 +	0.13 %+	8,000,000.00	8,500,000.00	8,500,000.00
25001001/22020302	Books		50,000.00	300,000.00	180,000.00	130,000.00 +	72.22 %+		300,000.00	300,000.00
25001001/22020303	Newspapers	80,000.00	80,000.00	200,000.00	200,000.00	120,000.00 +	60.00 %+	100,000.00	200,000.00	200,000.00
25001001/22020305	Printing of Non Security Documents			2,000,000.00	250,000.00	250,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
25001001/22020306	Printing of Security Documents	163,200.00	30,000.00	100,000.00	100,000.00	70,000.00 +	70.00 %+	300,000.00	50,000.00	50,000.00
25001001/22020310	Teaching Aids/Instruction Materials	10,000.00								
25001001/22020312	Service Materials	47,636,642.00	28,513,375.00	2,000,000.00	29,000,000.00	486,625.00 +	1.68 %+	10,000,000.00	12,000,000.00	12,000,000.00
25001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	780,500.00	1,114,500.00	1,000,000.00	1,120,000.00	5,500.00 +	0.49 %+	1,000,000.00	1,000,000.00	1,000,000.00
25001001/22020402	Maintenance of Office Furniture	225,000.00	579,000.00	600,000.00	600,000.00	21,000.00 +	3.50 %+	400,000.00	600,000.00	600,000.00
25001001/22020403	Maintenance of Office Building/Residential Qtrs.	94,407,657.19	118,929,490.92	800,000.00	119,800,000.00	870,509.08 +	0.73 %+	10,000,000.00	10,000,000.00	10,000,000.00
25001001/22020404	Maintenance of Office IT Equipment	3,368,000.00	2,004,000.00	300,000.00	2,050,000.00	46,000.00 +	2.24 %+	4,000,000.00	300,000.00	300,000.00
25001001/22020405	Maintenance of Plants/Generators		122,700.00	400,000.00	396,500.00	273,800.00 +	69.05 %+	400,000.00	400,000.00	400,000.00
25001001/22020406	Other Maintenance Services	3,508,500.00	58,900.00	500,000.00	500,000.00	441,100.00 +	88.22 %+	3,500,000.00	500,000.00	500,000.00
25001001/22020415	Maintenance of Other Infrastructure		78,500.00	500,000.00	500,000.00	421,500.00 +	84.30 %+		500,000.00	500,000.00
25001001/22020501	Local Training (computer training for state civil servants)								2,000,000.00	2,000,000.00
25001001/22020503	Training and Staff Development	86,730,900.00	29,928,000.00	60,000,000.00	30,000,000.00	72,000.00 +	0.24 %+	100,000,000.00	100,000,000.00	100,000,000.00
25001001/22020504	Civil Service Examination			2,000,000.00				6,000,000.00	2,000,000.00	2,000,000.00
25001001/22020505	ICT Training for Civil Servants							40,000,000.00	45,000,000.00	50,000,000.00
25001001/22020601	Security Services	11,511,334.00	14,645,875.00	3,000,000.00	14,700,000.00	54,125.00 +	0.37 %+	12,000,000.00	12,000,000.00	12,000,000.00
25001001/22020605	Cleaning & Fumigation Services	16,510,308.10	15,044,900.00	1,000,000.00	15,100,000.00	55,100.00 +	0.36 %+	20,000,000.00	20,000,000.00	20,000,000.00
25001001/22020702	Information Technology Consulting	5,500,000.00	766,125.00	2,000,000.00	1,250,000.00	483,875.00 +	38.71 %+	6,000,000.00	2,000,000.00	2,000,000.00
25001001/22020801	Motor Vehicle Fuel Cost	563,000.00	503,000.00	500,000.00	503,500.00	500.00 +	0.10 %+			
25001001/22020803	Plant/Generator Fuel Cost	1,009,500.00	813,000.00	100,000.00	850,000.00	37,000.00 +	4.35 %+	800,000.00	800,000.00	800,000.00
25001001/22020901	Bank Charges (Other than Interest)	71,150.00	23,079.05	100,000.00	100,000.00	76,920.95 +	76.92 %+	100,000.00	100,000.00	100,000.00
25001001/22021001	Refreshments & Meals	6,342,000.00	5,462,000.00	600,000.00	5,470,000.00	8,000.00 +	0.15 %+	6,000,000.00	6,000,000.00	6,000,000.00
25001001/22021003	Publicity & Advertisements	1,391,458.00		2,500,000.00	980,000.00	980,000.00 +	100.00 %+	1,500,000.00	1,500,000.00	1,700,000.00
25001001/22021007	Welfare Packages	7,853,400.00	7,945,000.00	1,000,000.00	8,000,000.00	55,000.00 +	0.69 %+	14,000,000.00	15,000,000.00	15,000,000.00
25001001/22021008	Subscription to Professional Bodies			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
25001001/22021013	Promotion (Service Wide)	10,613,600.00	4,635,700.00	5,000,000.00	5,000,000.00	364,300.00 +	7.29 %+	7,000,000.00	7,000,000.00	7,000,000.00
25001001/22021014	Annual Budget Expenses and Administration	185,000.00	7,500.00	300,000.00	300,000.00	292,500.00 +	97.50 %+	300,000.00	300,000.00	300,000.00
25001001/22021016	Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+	400,000.00	300,000.00	300,000.00
25001001/22021021	Special Days/Celebrations (civil service week celebration)		5,513,000.00	1,000,000.00	5,520,000.00	7,000.00 +	0.13 %+	10,000,000.00	10,000,000.00	10,000,000.00
Sub-Total: Overhead		**305,502,679.29**	**244,576,205.82**	**98,400,000.00**	**253,070,000.00**	**8,493,794.18 +**	**3.36 %+**	**273,300,000.00**	**276,150,000.00**	**281,350,000.00**
Total Recurrent Expenditure		**1,668,312,554.00**	**1,748,324,869.71**	**1,833,128,640.00**	**1,846,128,640.00**	**97,803,770.29 +**	**5.30 %+**	**1,676,658,730.00**	**1,889,679,111.00**	**1,894,879,110.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
25005001 - Establishment Pension & Training	₦	₦	₦	₦	₦	₦	₦	₦	₦
25005001/22020102 Local Transport & Travel-Others			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
25005001/22020301 Office Stationeries/Computer Consumables	1,099,000.00	1,611,953.76	200,000.00	1,700,000.00	88,046.24 +	5.18 %+	1,200,000.00	1,200,000.00	1,200,000.00
25005001/22020303 Newspapers			20,000.00	20,000.00	20,000.00 +	100.00 %+	20,000.00	20,000.00	20,000.00
25005001/22020304 Magazines & Periodicals			30,000.00	30,000.00	30,000.00 +	100.00 %+	30,000.00	30,000.00	30,000.00
25005001/22020402 Maintenance of Office Furniture			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
25005001/22020404 Maintenance of Office IT Equipment			300,000.00	298,300.00	298,300.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
25005001/22020501 Local Training			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
25005001/22020901 Bank Charges (Other than Interest)	1,276.86	1,167.00		1,700.00	533.00 +	31.35 %+			
25005001/22021001 Refreshments & Meals			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
25005001/22021003 Publicity & Advertisements			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
25005001/22021007 Welfare Package			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	**1,100,276.86**	**1,613,120.76**	**1,650,000.00**	**3,150,000.00**	**1,536,879.24 +**	**48.79 %+**	**2,650,000.00**	**2,650,000.00**	**2,650,000.00**
Total Recurrent Expenditure	**1,100,276.86**	**1,613,120.76**	**1,650,000.00**	**3,150,000.00**	**1,536,879.24 +**	**48.79 %+**	**2,650,000.00**	**2,650,000.00**	**2,650,000.00**
51001002 - Local Government Pension Board									
51001002/22020102 Local Travel and Transport -Others			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,500,000.00	1,500,000.00
51001002/22020203 Internet Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
51001002/22020301 Office Stationeries/Consumables			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	2,000,000.00	2,000,000.00
51001002/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
51001002/22020305 Printing of Non Security Materials			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
51001002/22020312 Service Materials			900,000.00	900,000.00	900,000.00 +	100.00 %+	900,000.00	900,000.00	900,000.00
51001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
51001002/22020402 Maintenance of Office Furniture			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
51001002/22020404 Maintenance of Office/ IT Computers			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
51001002/22020405 Plants/Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
51001002/22020406 Other Maintenance Services			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
51001002/22020501 Local Training			1,800,000.00	1,800,000.00	1,800,000.00 +	100.00 %+	1,800,000.00	1,800,000.00	1,800,000.00
51001002/22020801 Motor Vehicle - Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
51001002/22020803 Plant/Generator - Fuel Cost			700,000.00	700,000.00	700,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
51001002/22021001 Refreshment and Meals			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
51001002/22021014 Annual Budget Expenses and Administration			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			**10,300,000.00**	**10,300,000.00**	**10,300,000.00 +**	**100.00 %+**	**10,300,000.00**	**11,800,000.00**	**11,800,000.00**
Total Recurrent Expenditure			**10,300,000.00**	**10,300,000.00**	**10,300,000.00 +**	**100.00 %+**	**10,300,000.00**	**11,800,000.00**	**11,800,000.00**
25005002 - Public Service Department									
25005002/22020102 Local Transport & Travel-Others			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
25005002/22020301 Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
25005002/22020303 Newspapers			30,000.00	27,500.00	27,500.00 +	100.00 %+	30,000.00	30,000.00	30,000.00
25005002/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
25005002/22020405 Maintenance of Plants/Generators			250,000.00	250,000.00	250,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
25005002/22020501 Local Training			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
25005002/22020801 Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
25005002/22020803 Plant/Generator Fuel Cost			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
Sub-Total: Overhead			**1,880,000.00**	**1,877,500.00**	**1,877,500.00 +**	**100.00 %+**	**1,880,000.00**	**1,880,000.00**	**1,880,000.00**
Total Recurrent Expenditure			**1,880,000.00**	**1,877,500.00**	**1,877,500.00 +**	**100.00 %+**	**1,880,000.00**	**1,880,000.00**	**1,880,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
25006001 - Staff Development Center									
25006001/22020803 Plants/Generator Fuel Cost	550,000.00	647,500.00		650,000.00	2,500.00 +	0.38 %+			
25006001/22020901 Bank Charges (Other Than Interest)	187.33	2,440.50		2,500.00	59.50 +	2.38 %+			
Sub-Total: Overhead	**550,187.33**	**649,940.50**		**652,500.00**	**2,559.50 +**	**0.39 %+**			
Total Recurrent Expenditure	**550,187.33**	**649,940.50**		**652,500.00**	**2,559.50 +**	**0.39 %+**			
40001001 - Office of the State Auditor General									
40001001/21010101 Basic Salary	33,359,385.54	33,531,699.66	36,175,920.00	34,975,920.00	1,444,220.34 +	4.13 %+	35,027,350.00	38,715,714.00	39,715,714.00
40001001/21020101 Housing/Rent Allowance	5,145,508.13	5,237,455.11	5,575,370.00	5,595,370.00	357,914.89 +	6.40 %+	5,402,780.00	5,171,622.00	5,171,622.00
40001001/21020102 Transport Allowance	889,300.00	870,750.00	944,400.00	924,400.00	53,650.00 +	5.80 %+	933,760.00	1,074,652.00	1,174,652.00
40001001/21020103 Meal Subsidy	399,200.00	391,900.00	418,800.00	418,800.00	26,900.00 +	6.42 %+	419,160.00	775,602.00	775,602.00
40001001/21020104 Utility Allowance	327,700.00	325,150.00	356,770.00	330,270.00	5,120.00 +	1.55 %+	344,090.00	434,982.00	5,434,982.00
40001001/21020105 Entertainment Allowance	49,300.00	58,400.00	112,800.00	112,800.00	54,400.00 +	48.23 %+	51,760.00	24,040.00	24,040.00
40001001/21020106 Leave Allowance			3,619,170.00	119,170.00	119,170.00 +	100.00 %+		2,420,461.00	2,420,461.00
40001001/21020107 Domestic Staff Allowance	2,745,329.00	3,197,092.00	7,089,170.00	3,289,170.00	92,078.00 +	2.80 %+	2,882,590.00	2,321,917.00	2,321,917.00
40001001/21020108 Shift Duty Allowance	44,777.45	45,560.04	28,540.00	48,540.00	2,979.96 +	6.14 %+	47,010.00	114,312.00	114,312.00
40001001/21020131 Arrears Allowance	44,734.20	206,550.07	32,500.00	212,500.00	5,949.93 +	2.80 %+	46,970.00	310,951.00	310,951.00
40001001/21020138 Auditors Allowance	27,057.94	26,099.64		26,500.00	400.36 +	1.51 %+	28,410.00	29,785.00	29,785.00
40001001/21020144 Secretarial Allowance	600.00	600.00	1,080.00	1,080.00	480.00 +	44.44 %+	630.00	630.00	630.00
Total Personal Cost	**43,032,892.26**	**43,891,256.52**	**54,354,520.00**	**46,054,520.00**	**2,163,263.48 +**	**4.70 %+**	**45,184,510.00**	**51,394,668.00**	**57,494,668.00**
40001001/22020101 Local Transport & Travel-Training			1,500,000.00	1,140,000.00	1,140,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
40001001/22020102 Local Transport & Travel-Others	2,911,200.00	9,458,600.00	1,800,000.00	9,460,000.00	1,400.00 +	0.01 %+	8,000,000.00	1,800,000.00	1,800,000.00
40001001/22020201 Electricity Charges	20,000.00	80,000.00	200,000.00	97,000.00	17,000.00 +	17.53 %+	50,000.00	200,000.00	200,000.00
40001001/22020202 Telephone Charges	94,450.00	79,500.00	100,000.00	100,000.00	20,500.00 +	20.50 %+	100,000.00	100,000.00	100,000.00
40001001/22020206 Sewerage Charges		65,000.00		68,000.00	3,000.00 +	4.41 %+			
40001001/22020301 Office Stationeries/Computer Consumables	1,790,248.00	2,287,958.00	1,100,000.00	2,300,000.00	12,042.00 +	0.52 %+	1,800,000.00	1,100,000.00	1,100,000.00
40001001/22020302 Books		30,000.00		35,000.00	5,000.00 +	14.29 %+			
40001001/22020303 Newspapers							100,000.00		
40001001/22020304 Magazine & Periodicals							100,000.00		
40001001/22020305 Printing of Non Security Documents	7,390,000.00	8,584,000.00	6,000,000.00	8,600,000.00	16,000.00 +	0.19 %+	8,000,000.00	6,000,000.00	6,000,000.00
40001001/22020306 Printing of Security Document	120,000.00						200,000.00		
40001001/22020312 Service Materials	135,100.00	127,700.00	300,000.00	300,000.00	172,300.00 +	57.43 %+	150,000.00	300,000.00	300,000.00
40001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,768,200.00	1,319,300.00	800,000.00	1,320,000.00	700.00 +	0.05 %+	1,800,000.00	800,000.00	800,000.00
40001001/22020402 Maintenance of Office Furniture	240,000.00	297,500.00	300,000.00	300,000.00	2,500.00 +	0.83 %+	250,000.00	300,000.00	300,000.00
40001001/22020403 Maintenance of Office Building/Residential Qtrs.	769,750.00	105,600.00	200,000.00	126,000.00	20,400.00 +	16.19 %+	800,000.00	200,000.00	200,000.00
40001001/22020404 Maintenance of Office IT Equipment	401,900.00	628,800.00	800,000.00	705,000.00	76,200.00 +	10.81 %+	400,000.00	800,000.00	800,000.00
40001001/22020405 Maintenance of Plants/Generators	91,500.00	85,200.00	300,000.00	300,000.00	214,800.00 +	71.60 %+	100,000.00	300,000.00	300,000.00
40001001/22020406 Other Maintenance Services	986,730.00	294,700.00	200,000.00	295,000.00	300.00 +	0.10 %+	1,100,000.00	200,000.00	200,000.00
40001001/22020415 Maintenance of other infrastructure			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
40001001/22020501 Local Training			1,200,000.00	150,000.00	150,000.00 +	100.00 %+		1,200,000.00	1,200,000.00
40001001/22020506 Seminar and Conferences	1,013,296.00	2,271,040.00	2,000,000.00	2,280,000.00	8,960.00 +	0.39 %+	1,000,000.00	2,000,000.00	2,000,000.00
40001001/22020601 Security Services		220,000.00		250,000.00	30,000.00 +	12.00 %+			
40001001/22020605 Cleaning & Fumigation Services	304,000.00	353,900.00	280,000.00	354,000.00	100.00 +	0.03 %+	300,000.00	280,000.00	280,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
40001001/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00 +	100.00 %+	2,000,000.00	200,000.00	200,000.00
40001001/22020801 Motor Vehicle Fuel Cost	645,460.00	654,200.00	400,000.00	660,000.00	5,800.00 +	0.88 %+	700,000.00	400,000.00	400,000.00
40001001/22020803 Plant/Generator Fuel Cost	214,094.00	339,850.00	350,000.00	350,000.00	10,150.00 +	2.90 %+	250,000.00	350,000.00	350,000.00
40001001/22020901 Bank Charges (Other Than Interest)	2,648.80	8,903,839.31	20,000.00	8,920,000.00	16,160.69 +	0.18 %+	10,000.00	20,000.00	20,000.00
40001001/22021001 Refreshments & Meals	252,470.00	404,600.00	500,000.00	500,000.00	95,400.00 +	19.08 %+	300,000.00	500,000.00	500,000.00
40001001/22021003 Publicity & Advertisements	100,000.00		300,000.00	40,000.00	40,000.00 +	100.00 %+	105,000.00	300,000.00	300,000.00
40001001/22021004 Medical Expenses		100,000.00	300,000.00	300,000.00	200,000.00 +	66.67 %+		300,000.00	300,000.00
40001001/22021006 Postages & Courier Services	6,150.00	25,200.00	100,000.00	100,000.00	74,800.00 +	74.80 %+	10,000.00	100,000.00	100,000.00
40001001/22021007 Welfare Packages	3,657,000.00	100,000.00	800,000.00	800,000.00	700,000.00 +	87.50 %+	3,800,000.00	800,000.00	800,000.00
40001001/22021008 Subscription To Professional Bodies			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
40001001/22021014 Annual Budget Expenses and Administration	98,100.00	286,050.00	500,000.00	500,000.00	213,950.00 +	42.79 %+	100,000.00	500,000.00	500,000.00
40001001/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
40001001/22021023 Final Accounts Preparation/Verification Expenses	885,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	2,000,000.00	500,000.00	500,000.00
40001001/22021026 Common services (for State Audit Commissions)			50,000,000.00	3,300,000.00	3,300,000.00 +	100.00 %+	40,000,000.00	50,000,000.00	50,000,000.00
Sub-Total: Overhead	**23,897,296.80**	**37,102,537.31**	**71,950,000.00**	**45,250,000.00**	**8,147,462.69 +**	**18.01 %+**	**75,525,000.00**	**72,450,000.00**	**72,450,000.00**
Total Recurrent Expenditure	**66,930,189.06**	**80,993,793.83**	**126,304,520.00**	**91,304,520.00**	**10,310,726.17 +**	**11.29 %+**	**120,709,510.00**	**123,844,668.00**	**129,944,668.00**
40001002 - Office of The Local Government Auditor General									
40001002/21010101 Basic Salary	18,822,912.67	19,575,771.44	18,680,134.00	19,580,134.00	4,362.56 +	0.02 %+	19,764,060.00	18,680,134.00	18,680,134.00
40001002/21020101 Housing/Rent Allowance	2,916,130.24	3,046,469.19	4,481,572.00	4,481,572.00	1,435,102.81 +	32.02 %+	3,061,940.00	4,481,572.00	4,481,572.00
40001002/21020102 Transport Allowance	497,700.00	525,100.00	2,235,600.00	2,235,600.00	1,710,500.00 +	76.51 %+	522,590.00	2,235,600.00	2,235,600.00
40001002/21020103 Meal Subsidy	226,800.00	243,200.00	1,083,600.00	1,083,600.00	840,400.00 +	77.56 %+	238,140.00	1,083,600.00	1,083,600.00
40001002/21020104 Utility Allowance	186,750.00	192,950.00	721,600.00	701,600.00	508,650.00 +	72.50 %+	196,090.00	721,600.00	721,600.00
40001002/21020105 Entertainment Allowance	24,600.00	19,200.00		20,000.00	800.00 +	4.00 %+	25,830.00		
40001002/21020106 Leave Allowance			4,868,020.00	2,018,020.00	2,018,020.00 +	100.00 %+		4,868,020.00	4,868,020.00
40001002/21020107 Domestic Staff Allowance	1,668,048.00	1,251,036.00	3,336,096.00	2,346,096.00	1,095,060.00 +	46.68 %+	1,751,450.00	3,336,096.00	3,336,096.00
40001002/21020111 Hazard Allowance	7,524.06	6,524.04		7,000.00	475.96 +	6.80 %+	7,900.00		
40001002/21020131 Arrears Allowance	12,256.14	10,341.05	102,439.00	95,439.00	85,097.95 +	89.16 %+	12,870.00	102,439.00	102,439.00
Total Personal Cost	**24,362,721.11**	**24,870,591.72**	**35,509,061.00**	**32,569,061.00**	**7,698,469.28 +**	**23.64 %+**	**25,580,870.00**	**35,509,061.00**	**35,509,061.00**
40001002/22020101 Local Transport & Travel-Training	1,345,204.00	322,400.00	1,000,000.00	1,000,000.00	677,600.00 +	67.76 %+	1,500,000.00	1,000,000.00	1,000,000.00
40001002/22020102 Local Transport & Travel-Others	86,000.00	1,276,950.00	1,500,000.00	1,450,000.00	173,050.00 +	11.93 %+	100,000.00	1,500,000.00	1,500,000.00
40001002/22020202 Telephone Charges	29,000.00	130,000.00	100,000.00	150,000.00	20,000.00 +	13.33 %+	40,000.00	100,000.00	100,000.00
40001002/22020301 Office Stationeries/Computer Consumables	1,267,800.00	648,500.00	900,000.00	900,000.00	251,500.00 +	27.94 %+	1,300,000.00	900,000.00	900,000.00
40001002/22020302 Books			400,000.00	100,000.00	100,000.00 +	100.00 %+		400,000.00	400,000.00
40001002/22020303 Newspapers	13,000.00		100,000.00	100,000.00	100,000.00 +	100.00 %+	20,000.00	100,000.00	100,000.00
40001002/22020305 Printing of Non Security Document (Auditor General's Report)			3,000,000.00	20,000.00	20,000.00 +	100.00 %+		3,500,000.00	3,500,000.00
40001002/22020306 Printing of Security Document			400,000.00	400,000.00	400,000.00 +	100.00 %+		500,000.00	500,000.00
40001002/22020312 Service Materials			200,000.00	200,000.00	200,000.00 +	100.00 %+	400,000.00	200,000.00	200,000.00
40001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	956,900.00	185,000.00	500,000.00	500,000.00	315,000.00 +	63.00 %+	1,000,000.00	500,000.00	500,000.00
40001002/22020402 Maintenance of Office Furniture	30,000.00	387,000.00	100,000.00	400,000.00	13,000.00 +	3.25 %+	40,000.00	150,000.00	150,000.00
40001002/22020403 Maintenance of Office Building/Residential Qtrs.		184,400.00	500,000.00	500,000.00	315,600.00 +	63.12 %+		500,000.00	500,000.00
40001002/22020404 Maintenance of Office IT Equipment	1,885,300.00	293,000.00	650,000.00	650,000.00	357,000.00 +	54.92 %+	2,000,000.00	650,000.00	650,000.00
40001002/22020405 Maintenance of Plants/Generators	50,000.00	141,000.00	200,000.00	200,000.00	59,000.00 +	29.50 %+	50,000.00	200,000.00	200,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
40001002/22020406 Other Maintenance Services	1,310,000.00	3,103,000.00	150,000.00	3,130,000.00	27,000.00 +	0.86 %+	1,400,000.00	150,000.00	150,000.00
40001002/22020415 Maintenance of other infrastructure	303,467.00		100,000.00	100,000.00	100,000.00 +	100.00 %+	350,000.00	100,000.00	100,000.00
40001002/22020501 Local Training			1,000,000.00	100,000.00	100,000.00 +	100.00 %+		1,000,000.00	1,000,000.00
40001002/22020605 Cleaning & Fumigation Services	66,500.00	216,700.00	400,000.00	415,000.00	198,300.00 +	47.78 %+	80,000.00	250,000.00	250,000.00
40001002/22020701 Financial Consulting	47,000.00						100,000.00		
40001002/22020710 Monitoring and evaluation			300,000.00	50,000.00	50,000.00 +	100.00 %+		300,000.00	300,000.00
40001002/22020801 Motor Vehicle Fuel Cost	514,900.00	175,000.00	400,000.00	370,000.00	195,000.00 +	52.70 %+	550,000.00	400,000.00	400,000.00
40001002/22020803 Plant/Generator Fuel Cost	272,529.00	436,850.00	200,000.00	450,000.00	13,150.00 +	2.92 %+	300,000.00	200,000.00	200,000.00
40001002/22020901 Bank Charges (Other than interest)	9,826.36	14,646.16		15,000.00	353.84 +	2.36 %+	10,000.00		
40001002/22021001 Refreshments & Meals	1,201,400.00	2,083,950.00	200,000.00	2,090,000.00	6,050.00 +	0.29 %+	1,300,000.00	200,000.00	200,000.00
40001002/22021002 Honorarium & Sitting Allowance	200,000.00	425,000.00		450,000.00	25,000.00 +	5.56 %+	210,000.00		
40001002/22021004 Medical Expenses	200,000.00	25,000.00		30,000.00	5,000.00 +	16.67 %+	210,000.00		
40001002/22021007 Welfare Packages	80,000.00	160,000.00	400,000.00	400,000.00	240,000.00 +	60.00 %+	100,000.00	400,000.00	400,000.00
40001002/22021008 Subscription To Professional Bodies			600,000.00	150,000.00	150,000.00 +	100.00 %+		600,000.00	600,000.00
40001002/22021014 Annual Budget Expenses and Administration	241,000.00	3,002,500.00	200,000.00	3,050,000.00	47,500.00 +	1.56 %+	250,000.00	200,000.00	200,000.00
40001002/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
Sub-Total: Overhead	**10,109,826.36**	**13,210,896.16**	**13,700,000.00**	**17,570,000.00**	**4,359,103.84 +**	**24.81 %+**	**11,310,000.00**	**14,200,000.00**	**14,200,000.00**
Total Recurrent Expenditure	**34,472,547.47**	**38,081,487.88**	**49,209,061.00**	**50,139,061.00**	**12,057,573.12 +**	**24.05 %+**	**36,890,870.00**	**49,709,061.00**	**49,709,061.00**
47001001 - Civil Service Commission (CSC)									
47001001/21010101 Basic Salary	51,148,056.19	46,043,311.98	54,625,300.00	54,625,300.00	8,581,988.02 +	15.71 %+	53,705,460.00	54,625,300.00	54,625,300.00
47001001/21020101 Housing/Rent Allowance	7,163,093.44	6,453,020.70	7,989,900.00	7,989,900.00	1,536,879.30 +	19.24 %+	7,521,250.00	7,989,900.00	7,989,900.00
47001001/21020102 Transport Allowance	1,105,000.00	1,343,850.00	1,630,000.00	1,600,000.00	256,150.00 +	16.01 %+	1,160,250.00	1,630,000.00	1,630,000.00
47001001/21020103 Meal Subsidy	669,100.00	607,500.00	582,000.00	612,000.00	4,500.00 +	0.74 %+	702,560.00	582,000.00	582,000.00
47001001/21020104 Utility Allowance	300,150.00	467,600.00	744,800.00	737,800.00	270,200.00 +	36.62 %+	315,160.00	744,800.00	744,800.00
47001001/21020105 Entertainment Allowance	20,600.00	26,900.00	69,600.00	44,600.00	17,700.00 +	39.69 %+	21,630.00	69,600.00	69,600.00
47001001/21020106 Leave Allowance			5,472,800.00	5,472,800.00	5,472,800.00 +	100.00 %+		5,472,800.00	5,472,800.00
47001001/21020107 Domestic Staff Allowance	1,320,538.00	1,633,297.00	3,753,600.00	3,753,600.00	2,120,303.00 +	56.49 %+	1,386,560.00	3,753,600.00	3,753,600.00
47001001/21020108 Shift Allowance	217,700.00						228,590.00		
47001001/21020111 Hazard Allowance	24,000.00	24,000.00		25,000.00	1,000.00 +	4.00 %+	25,200.00		
47001001/21020131 Arrears Allowance	388,228.34	6,402.86		7,000.00	597.14 +	8.53 %+	407,640.00		
Total Personal Cost	**62,356,465.97**	**56,605,882.54**	**74,868,000.00**	**74,868,000.00**	**18,262,117.46 +**	**24.39 %+**	**65,474,300.00**	**74,868,000.00**	**74,868,000.00**
47001001/22020101 Local Transport & Travel-Training	142,750.00		1,000,000.00	150,000.00	150,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
47001001/22020102 Local Transport & Travel-Others	432,000.00	2,329,000.00	1,500,000.00	2,350,000.00	21,000.00 +	0.89 %+	500,000.00	500,000.00	500,000.00
47001001/22020105 Hotel accommodation	260,000.00						300,000.00	300,000.00	300,000.00
47001001/22020203 Internet Access Charges	46,800.00	10,000.00	150,000.00	90,000.00	80,000.00 +	88.89 %+	50,000.00	50,000.00	50,000.00
47001001/22020204 Satellite Broadcasting Access Charges		54,000.00		60,000.00	6,000.00 +	10.00 %+			
47001001/22020205 Water Rate	125,000.00	40,000.00		50,000.00	10,000.00 +	20.00 %+	140,000.00	140,000.00	140,000.00
47001001/22020301 Office Stationeries/Computer Consumables	12,846,100.00	10,883,150.00	1,000,000.00	10,900,000.00	16,850.00 +	0.15 %+	13,500,000.00	15,000,000.00	15,500,000.00
47001001/22020302 Books			250,000.00	200,000.00	200,000.00 +	100.00 %+			
47001001/22020303 Newspapers			250,000.00	250,000.00	250,000.00 +	100.00 %+			
47001001/22020304 Magazines & Periodicals			300,000.00	300,000.00	300,000.00 +	100.00 %+			
47001001/22020305 Printing of Non Security Documents			900,000.00	900,000.00	900,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
47001001/22020306	Printing of Security Documents			500,000.00	500,000.00	500,000.00 +	100.00 %+			
47001001/22020309	Uniform & Other Clothing	17,000.00						20,000.00	20,000.00	20,000.00
47001001/22020312	Service Materials	98,700.00	42,300.00	300,000.00	300,000.00	257,700.00 +	85.90 %+	100,000.00	100,000.00	100,000.00
47001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	4,615,300.00	6,784,230.00	1,000,000.00	6,800,000.00	15,770.00 +	0.23 %+	5,000,000.00	5,000,000.00	5,000,000.00
47001001/22020402	Maintenance of Office Furniture	58,000.00		800,000.00	800,000.00	800,000.00 +	100.00 %+	60,900.00	60,900.00	60,900.00
47001001/22020403	Maintenance of Building Residential Qtrs.	25,500.00	15,902,500.00	300,000.00	16,000,000.00	97,500.00 +	0.61 %+	200,000.00	200,000.00	200,000.00
47001001/22020404	Maintenance of Office /IT Equipment	61,000.00	2,496,925.00	100,000.00	2,500,000.00	3,075.00 +	0.12 %+	100,000.00	100,000.00	100,000.00
47001001/22020405	Maintenance of Plant and Generators	20,000.00		250,000.00	100,000.00	100,000.00 +	100.00 %+	25,000.00	25,000.00	25,000.00
47001001/22020406	Other Maintenance Services	520,700.00	432,500.00	300,000.00	450,000.00	17,500.00 +	3.89 %+	600,000.00	600,000.00	600,000.00
47001001/22020501	Local Training	692,500.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
47001001/22020504	Civil Service Examination		15,479,700.00	10,000,000.00	15,500,000.00	20,300.00 +	0.13 %+	3,000,000.00	3,000,000.00	3,000,000.00
47001001/22020601	SECURITY SERVICES		389,698.28		400,000.00	10,301.72 +	2.58 %+			
47001001/22020605	Cleaning & Fumigation Services		12,000.00	400,000.00	350,000.00	338,000.00 +	96.57 %+	500,000.00	500,000.00	500,000.00
47001001/22020801	Motor Vehicle Fuel Cost	4,030,958.00	4,290,000.00	2,000,000.00	4,300,000.00	10,000.00 +	0.23 %+	4,300,000.00	4,300,000.00	4,300,000.00
47001001/22020803	Plant/Generator Fuel Cost	515,500.00	373,150.00	400,000.00	400,000.00	26,850.00 +	6.71 %+	550,000.00	550,000.00	550,000.00
47001001/22020901	Bank Charges (Other than Interest)	32,180.75	49,012.06		50,000.00	987.94 +	1.98 %+	40,000.00	40,000.00	40,000.00
47001001/22021001	Refreshments & Meals	3,212,140.00	2,636,850.00	800,000.00	2,650,000.00	13,150.00 +	0.50 %+	3,400,000.00	3,400,000.00	3,400,000.00
47001001/22021002	Honorarium & Sitting Allowance	1,874,500.00	2,030,000.00	700,000.00	2,200,000.00	170,000.00 +	7.73 %+	2,000,000.00	2,000,000.00	2,000,000.00
47001001/22021003	Publicity & Advertisements	583,500.00	74,000.00	600,000.00	200,000.00	126,000.00 +	63.00 %+	600,000.00	600,000.00	600,000.00
47001001/22021004	Medical Expenses-Local	1,270,500.00		2,000,000.00	500,000.00	500,000.00 +	100.00 %+	1,400,000.00	1,400,000.00	1,400,000.00
47001001/22021006	Postage & Courier Services	75,000.00	58,920.00		60,000.00	1,080.00 +	1.80 %+	80,000.00	80,000.00	80,000.00
47001001/22021007	Welfare Packages	305,000.00	545,000.00	1,000,000.00	940,000.00	395,000.00 +	42.02 %+	350,000.00	350,000.00	350,000.00
47001001/22021011	Recruitment and Appointment (Service Wide)	2,025,000.00		4,000,000.00	100,000.00	100,000.00 +	100.00 %+	2,200,000.00	2,200,000.00	2,200,000.00
47001001/22021012	Discipline and Appointment (State Wide)			700,000.00	700,000.00	700,000.00 +	100.00 %+	4,000,000.00	4,000,000.00	4,000,000.00
47001001/22021013	Promotion (Service Wide)	300,000.00		4,000,000.00	1,350,000.00	1,350,000.00 +	100.00 %+	15,000,000.00	15,000,000.00	15,000,000.00
47001001/22021014	Annual Budget Expenses and Administration	250,000.00	20,340.00	400,000.00	400,000.00	379,660.00 +	94.92 %+	300,000.00	300,000.00	300,000.00
47001001/22021016	Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+			
47001001/22021023	Final Accounts Preparation/Verification Expenses	40,000.00						50,000.00	50,000.00	50,000.00
Sub-Total: Overhead		**34,475,628.75**	**64,933,275.34**	**36,700,000.00**	**73,600,000.00**	**8,666,724.66 +**	**11.78 %+**	**59,365,900.00**	**60,865,900.00**	**61,365,900.00**
Total Recurrent Expenditure		**96,832,094.72**	**121,539,157.88**	**111,568,000.00**	**148,468,000.00**	**26,928,842.12 +**	**18.14 %+**	**124,840,200.00**	**135,733,900.00**	**136,233,900.00**
47001002 - Local Government Service Commission										
47001002/21010101	Basic Salary	16,480,601.92	16,949,803.99	16,665,543.00	16,955,543.00	5,739.01 +	0.03 %+	16,051,130.00	17,665,543.00	17,965,543.00
47001002/21020101	Housing/Rent Allowance	2,605,684.34	2,713,071.35	2,685,844.00	2,715,844.00	2,772.65 +	0.10 %+	2,513,040.00	2,685,844.00	2,685,844.00
47001002/21020102	Transport Allowance	422,200.00	429,550.00	453,000.00	453,000.00	23,450.00 +	5.18 %+	439,200.00	453,000.00	453,000.00
47001002/21020103	Meal Subsidy	192,400.00	195,800.00	204,000.00	204,000.00	8,200.00 +	4.02 %+	196,800.00	204,000.00	204,000.00
47001002/21020104	Utility Allowance	155,400.00	159,300.00	164,400.00	164,400.00	5,100.00 +	3.10 %+	167,400.00	164,400.00	164,400.00
47001002/21020105	Entertainment Allowance	5,600.00	17,500.00		18,000.00	500.00 +	2.78 %+	5,880.00		
47001002/21020106	Leave Allowance			1,666,554.00	1,328,554.00	1,328,554.00 +	100.00 %+	1,605,110.00	1,666,554.00	1,666,554.00
47001002/21020107	Domestic Staff Allowance	278,008.00	868,775.00	3,015,084.00	3,015,084.00	2,146,309.00 +	71.19 %+	3,753,110.00	3,815,084.00	3,815,084.00
47001002/21020131	Arrears Allowance	7,043.92								
Total Personal Cost		**20,146,938.18**	**21,333,800.34**	**24,854,425.00**	**24,854,425.00**	**3,520,624.66 +**	**14.16 %+**	**24,731,670.00**	**26,654,425.00**	**26,954,425.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
47001002/22020102	Local Transport & Travel-Others							1,000,000.00	1,000,000.00	1,000,000.00
47001002/22020301	Office Stationeries/Computer Consumables							500,000.00	500,000.00	500,000.00
47001002/22020312	Service Materials							300,000.00	300,000.00	300,000.00
47001002/22020401	Maintenance of Motor Vehicles/Transport Equipment							300,000.00	300,000.00	300,000.00
47001002/22020403	Maintenance of Office Building Residential Qtrs.							400,000.00	400,000.00	400,000.00
47001002/22020404	Maintenance of office equipment							500,000.00	500,000.00	500,000.00
47001002/22020405	Maintenance of Plants/Generators							300,000.00	300,000.00	300,000.00
47001002/22020501	Local Training							500,000.00	500,000.00	500,000.00
47001002/22020801	Motor Vehicle Fuel Cost							500,000.00	500,000.00	500,000.00
47001002/22020803	Plant/Generator Fuel Cost							300,000.00	300,000.00	300,000.00
47001002/22021007	Welfare Packages							400,000.00	400,000.00	400,000.00
Sub-Total: Overhead								**5,000,000.00**	**5,000,000.00**	**5,000,000.00**
Total Recurrent Expenditure		**20,146,938.18**	**21,333,800.34**	**24,854,425.00**	**24,854,425.00**	**3,520,624.66 +**	**14.16 %+**	**29,731,670.00**	**31,654,425.00**	**31,954,425.00**
48001001 - Enugu State Independent Electoral Commission										
48001001/21010101	Basic Salary	62,270,165.63	65,685,571.42	76,495,617.00	68,695,617.00	3,010,045.58 +	4.38 %+	65,383,670.00	76,495,617.00	76,495,617.00
48001001/21020101	Housing/Rent Allowance	8,347,835.00	8,909,469.27	8,897,297.00	8,912,297.00	2,827.73 +	0.03 %+	8,765,230.00	8,897,297.00	8,897,297.00
48001001/21020102	Transport Allowance	2,081,100.00	2,204,100.00	2,096,000.00	2,216,000.00	11,900.00 +	0.54 %+	2,185,160.00	2,096,000.00	2,096,000.00
48001001/21020103	Meal Subsidy	968,400.00	1,024,000.00	980,408.00	1,030,408.00	6,408.00 +	0.62 %+	1,016,820.00	980,408.00	980,408.00
48001001/21020104	Utility Allowance	710,000.00	747,600.00	752,400.00	752,400.00	4,800.00 +	0.64 %+	745,500.00	752,400.00	752,400.00
48001001/21020105	Entertainment Allowance	21,600.00	21,600.00		30,000.00	8,400.00 +	28.00 %+	22,680.00		
48001001/21020106	Leave Allowance			7,198,603.00	1,783,603.00	1,783,603.00 +	100.00 %+		7,198,603.00	7,198,603.00
48001001/21020107	Domestic Staff Allowance	1,668,048.00	1,668,048.00		1,700,000.00	31,952.00 +	1.88 %+	1,751,450.00		
Total Personal Cost		**76,067,148.63**	**80,260,388.69**	**96,420,325.00**	**85,120,325.00**	**4,859,936.31 +**	**5.71 %+**	**79,870,510.00**	**96,420,325.00**	**96,420,325.00**
48001001/22020101	Local Transport & Travel-Training	300,000.00	2,030,000.00	1,000,000.00	2,100,000.00	70,000.00 +	3.33 %+	500,000.00	4,000,000.00	4,000,000.00
48001001/22020102	Local Transport & Travel-Others	41,380,100.00	13,782,000.00	6,000,000.00	13,800,000.00	18,000.00 +	0.13 %+	40,000,000.00	40,000,000.00	42,000,000.00
48001001/22020103	International Transport & Travel-Training			4,500,000.00	2,610,000.00	2,610,000.00 +	100.00 %+			
48001001/22020105	Hotel accommodation		1,355,860.00	1,500,000.00	1,500,000.00	144,140.00 +	9.61 %+			
48001001/22020201	Electricity Charges	10,000.00	250,000.00	500,000.00	500,000.00	250,000.00 +	50.00 %+	10,500.00	500,000.00	500,000.00
48001001/22020202	Telephone Charges		800,000.00	500,000.00	850,000.00	50,000.00 +	5.88 %+		500,000.00	500,000.00
48001001/22020203	Internet Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
48001001/22020204	Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
48001001/22020205	Water Rate			400,000.00	50,000.00	50,000.00 +	100.00 %+		600,000.00	600,000.00
48001001/22020206	Sewerage Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
48001001/22020301	Office Stationeries/Computer Consumables	2,262,100.00	2,803,000.00	4,000,000.00	3,450,000.00	647,000.00 +	18.75 %+	2,300,000.00	2,000,000.00	2,000,000.00
48001001/22020302	Books	160,000.00	542,000.00		550,000.00	8,000.00 +	1.45 %+	200,000.00	200,000.00	200,000.00
48001001/22020303	Newspapers	35,200.00	120,000.00	200,000.00	200,000.00	80,000.00 +	40.00 %+	200,000.00	200,000.00	200,000.00
48001001/22020305	Printing of Non Security Documents	211,368,940.00	49,155,960.00	400,000.00	49,200,000.00	44,040.00 +	0.09 %+	5,000,000.00	5,000,000.00	5,000,000.00
48001001/22020309	Uniforms & Other Clothing	251,423.83	500,000.00		550,000.00	50,000.00 +	9.09 %+	300,000.00	1,500,000.00	1,500,000.00
48001001/22020312	Service Materials	10,000.00	775,000.00	1,000,000.00	1,000,000.00	225,000.00 +	22.50 %+	10,500.00	1,000,000.00	1,000,000.00
48001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	2,536,800.00	5,475,050.00	2,000,000.00	5,500,000.00	24,950.00 +	0.45 %+	2,600,000.00	2,000,000.00	2,000,000.00
48001001/22020402	Maintenance of Office Furniture	800,000.00	230,000.00	400,000.00	400,000.00	170,000.00 +	42.50 %+	840,000.00	400,000.00	400,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
48001001/22020403	Maintenance of Office Building/Residential Qtrs.	129,100.00	224,250.00	1,000,000.00	1,000,000.00	775,750.00 +	77.58 %+	140,000.00	1,000,000.00	1,000,000.00
48001001/22020404	Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+		400,000.00	400,000.00
48001001/22020405	Maintenance of Plants/Generators	100,500.00	114,500.00	400,000.00	400,000.00	285,500.00 +	71.38 %+	100,000.00	400,000.00	400,000.00
48001001/22020406	Other Maintenance Services	15,595,000.00	17,581,100.00	800,000.00	17,600,000.00	18,900.00 +	0.11 %+	17,000,000.00	20,000,000.00	20,000,000.00
48001001/22020414	Maintenance of other infrastructure			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
48001001/22020501	Local Training			1,000,000.00	450,000.00	450,000.00 +	100.00 %+		1,000,000.00	1,000,000.00
48001001/22020601	Security Services	2,202,000.00	15,555,500.00	600,000.00	15,600,000.00	44,500.00 +	0.29 %+	2,300,000.00	3,000,000.00	3,000,000.00
48001001/22020605	Cleaning & Fumigation Services		71,500.00	400,000.00	150,000.00	78,500.00 +	52.33 %+		400,000.00	400,000.00
48001001/22020701	Financial Consulting		12,500,000.00		12,501,000.00	1,000.00 +	0.01 %+			
48001001/22020703	Legal Services			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
48001001/22020709	Research & Studies	40,000.00	200,000.00		250,000.00	50,000.00 +	20.00 %+	200,000.00	300,000.00	300,000.00
48001001/22020710	Monitoring and evaluation		500,000.00	1,200,000.00	1,200,000.00	700,000.00 +	58.33 %+		1,200,000.00	
48001001/22020801	Motor Vehicle Fuel Cost	545,000.00	740,000.00	1,200,000.00	950,000.00	210,000.00 +	22.11 %+	600,000.00	1,600,000.00	1,600,000.00
48001001/22020803	Plant/Generator Fuel Cost	870,000.00	1,383,500.00	600,000.00	1,390,000.00	6,500.00 +	0.47 %+	600,000.00	600,000.00	600,000.00
48001001/22020901	Bank Charges(Other Than Interest)	220,998.12	344,673.89	100,000.00	350,000.00	5,326.11 +	1.52 %+	300,000.00	50,000.00	50,000.00
48001001/22021001	Refreshments & Meals	108,850.00	636,600.00	1,000,000.00	1,000,000.00	363,400.00 +	36.34 %+	300,000.00	1,000,000.00	1,000,000.00
48001001/22021002	Honorarium & Sitting Allowance	44,312,698.60	64,804,000.00	2,000,000.00	65,850,000.00	1,046,000.00 +	1.59 %+	46,500,000.00	45,000,000.00	45,000,000.00
48001001/22021003	Publicity & Advertisements	105,000.00	11,240,000.00	500,000.00	11,300,000.00	60,000.00 +	0.53 %+	110,250.00	1,200,000.00	1,200,000.00
48001001/22021004	Medical Expenses	10,000.00						10,500.00		
48001001/22021007	Welfare Packages	880,000.00	6,727,000.00	1,500,000.00	6,750,000.00	23,000.00 +	0.34 %+	1,000,000.00	1,500,000.00	1,500,000.00
48001001/22021014	Annual Budget Expenses and Administration		190,000.00	200,000.00	200,000.00	10,000.00 +	5.00 %+	400,000.00	200,000.00	200,000.00
48001001/22021016	Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
Sub-Total: Overhead		**324,233,710.55**	**210,631,493.89**	**41,900,000.00**	**226,201,000.00**	**15,569,506.11 +**	**6.88 %+**	**121,521,750.00**	**140,450,000.00**	**141,250,000.00**
Total Recurrent Expenditure		**400,300,859.18**	**290,891,882.58**	**138,320,325.00**	**311,321,325.00**	**20,429,442.42 +**	**6.56 %+**	**201,392,260.00**	**236,870,325.00**	**237,670,325.00**
63001001 - Ministry Inter Ministerial Affairs										
63001001/21010101	Basic Salary	10,073,179.94	11,576,379.74	14,656,240.00	14,656,240.00	3,079,860.26 +	21.01 %+	10,576,840.00	15,951,867.00	17,715,259.00
63001001/21020101	Rent Allowance Housing/	1,331,031.82	1,708,115.61	1,807,920.00	1,807,920.00	99,804.39 +	5.52 %+	1,397,580.00	2,097,252.00	2,386,584.00
63001001/21020102	Transport Allowance	282,250.00	329,700.00	468,000.00	468,000.00	138,300.00 +	29.55 %+	296,360.00	451,800.00	490,300.00
63001001/21020103	Meal Subsidy	122,000.00	144,400.00	206,400.00	186,400.00	42,000.00 +	22.53 %+	128,100.00	195,600.00	240,300.00
63001001/21020104	Utility Allowance	187,498.35	119,550.00	157,200.00	132,200.00	12,650.00 +	9.57 %+	196,870.00	168,000.00	176,800.00
63001001/21020105	Entertainment Allowance	10,200.00	19,200.00		20,000.00	800.00 +	4.00 %+	10,710.00		
63001001/21020106	Leave Allowance			1,465,620.00	1,465,620.00	1,465,620.00 +	100.00 %+		1,358,474.00	1,520,000.00
63001001/21020107	Domestic Staff Allowance	729,771.00	1,251,036.00	1,689,620.00	1,689,620.00	438,584.00 +	25.96 %+	766,260.00	1,689,648.00	1,689,648.00
63001001/21020111	Hazard Allowance	91,502.00	24,000.00		25,000.00	1,000.00 +	4.00 %+	96,070.00		
Total Personal Cost		**12,827,433.11**	**15,172,381.35**	**20,451,000.00**	**20,451,000.00**	**5,278,618.65 +**	**25.81 %+**	**13,468,790.00**	**21,912,641.00**	**24,218,891.00**
63001001/22020101	Local Transport & Travel-Training		9,843,000.00	500,000.00	9,844,000.00	1,000.00 +	0.01 %+		500,000.00	500,000.00
63001001/22020102	Local Transport & Travel-Others	5,181,000.00	2,850,128.38	1,000,000.00	2,900,000.00	49,871.62 +	1.72 %+	5,500,000.00	1,000,000.00	1,500,000.00
63001001/22020203	Internet Access Charges			150,000.00	150,000.00	150,000.00 +	100.00 %+		150,000.00	150,000.00
63001001/22020204	Satellite Broadcasting Access Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
63001001/22020205	Water Rate			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
63001001/22020206	Sewerage Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
63001001/22020301	Office Stationeries/Computer Consumables	12,102,011.85	997,000.00	500,000.00	998,000.00	1,000.00 +	0.10 %+	12,700,000.00	800,000.00	800,000.00
63001001/22020302	Books			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
63001001/22020312	Service Materials	6,205,000.00	40,000.00	500,000.00	500,000.00	460,000.00 +	92.00 %+	6,500,000.00	500,000.00	500,000.00
63001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	2,098,500.00	40,274,000.00	1,000,000.00	40,275,000.00	1,000.00 +	0.00 %+	2,300,000.00	1,000,000.00	1,000,000.00
63001001/22020402	Maintenance of Office Furniture			500,000.00	2,000.00	2,000.00 +	100.00 %+		500,000.00	600,000.00
63001001/22020404	Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
63001001/22020405	Maintenance of Plants/Generators		1,881,500.00	4,000,000.00	2,100,000.00	218,500.00 +	10.40 %+		4,000,000.00	4,000,000.00
63001001/22020406	Other Maintenance Services	3,781,500.00	1,761,000.00	1,000,000.00	1,780,000.00	19,000.00 +	1.07 %+	4,000,000.00	1,000,000.00	1,000,000.00
63001001/22020501	Local Training			6,000,000.00	6,000,000.00	6,000,000.00 +	100.00 %+		5,000,000.00	5,000,000.00
63001001/22020506	Seminar & Conferences			3,000,000.00	2,220,000.00	2,220,000.00 +	100.00 %+		3,000,000.00	3,000,000.00
63001001/22020605	Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
63001001/22020801	Motor Vehicle Fuel Cost	382,200,000.00	621,316,707.00	1,000,000.00	621,317,707.00	1,000.00 +	0.00 %+	450,000,000.00	500,000,000.00	500,000,000.00
63001001/22020803	Plant/Generator Fuel Cost			300,000.00	20,000.00	20,000.00 +	100.00 %+		300,000.00	300,000.00
63001001/22020901	Bank Charges (Other than Interest)	7,324.05	812.70		1,000.00	187.30 +	18.73 %+			
63001001/22021001	Refreshment & Meals	100,000.00	91,000.00	300,000.00	300,000.00	209,000.00 +	69.67 %+	100,000.00	300,000.00	300,000.00
63001001/22021002	Honorarium & Sitting Allowance	10,870,000.00	360,000.00		380,000.00	20,000.00 +	5.26 %+	10,000,000.00		
63001001/22021003	Publicity & Advertisement	1,500,000.00		1,000,000.00	400,000.00	400,000.00 +	100.00 %+	1,600,000.00	1,000,000.00	1,000,000.00
63001001/22021007	Welfare Packages			800,000.00	420,000.00	420,000.00 +	100.00 %+		800,000.00	800,000.00
63001001/22021014	Annual Budget Expenses & Administration	100,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	110,000.00	200,000.00	200,000.00
63001001/22021021	Special Day/Celebration	3,450,000.00	270,000.00		280,000.00	10,000.00 +	3.57 %+	4,000,000.00		
63001001/22021028	Covid 19 protective materials		15,595,000.00	15,000,000.00	15,600,000.00	5,000.00 +	0.03 %+		15,000,000.00	15,000,000.00
Sub-Total: Overhead		**427,595,335.90**	**695,280,148.08**	**38,250,000.00**	**707,187,707.00**	**11,907,558.92 +**	**1.68 %+**	**496,810,000.00**	**536,550,000.00**	**537,150,000.00**
Total Recurrent Expenditure		**440,422,769.01**	**710,452,529.43**	**58,701,000.00**	**727,638,707.00**	**17,186,177.57 +**	**2.36 %+**	**510,278,790.00**	**558,462,641.00**	**561,368,891.00**
66001001 - Ministry Of Human Dev.. & Poverty Reduction										
66001001/21010101	Basic Salary	20,070,375.86	21,065,568.94	18,504,651.00	21,104,651.00	39,082.06 +	0.19 %+	21,073,890.00	21,090,886.00	22,090,886.00
66001001/21020101	Housing/Rent Allowance	2,973,937.23	3,196,476.20	3,058,348.00	3,208,348.00	11,871.80 +	0.37 %+	3,122,630.00	3,236,708.00	3,236,708.00
66001001/21020102	Transport Allowance	596,000.00	613,050.00	628,800.00	628,800.00	15,750.00 +	2.50 %+	625,800.00	1,204,160.00	1,204,160.00
66001001/21020103	Meal Subsidy	278,000.00	284,400.00	285,600.00	285,600.00	1,200.00 +	0.42 %+	291,900.00	513,252.00	513,252.00
66001001/21020104	Utility Allowance	219,350.00	223,500.00	349,856.00	257,856.00	34,356.00 +	13.32 %+	230,320.00	356,584.00	356,584.00
66001001/21020105	Entertainment Allowance	21,600.00	20,300.00	60,652.00	30,652.00	10,352.00 +	33.77 %+	22,680.00	61,819.00	61,819.00
66001001/21020106	Leave Allowance			1,635,270.00	85,270.00	85,270.00 +	100.00 %+		1,666,718.00	1,666,718.00
66001001/21020107	Domestic Staff Allowance	1,668,048.00	1,355,289.00	1,263,375.00	1,355,375.00	86.00 +	0.01 %+	1,751,450.00	1,287,671.00	1,287,671.00
66001001/21020131	Arrears Allowance		29,931.40		30,000.00	68.60 +	0.23 %+			
Total Personal Cost		**25,827,311.09**	**26,788,515.54**	**25,786,552.00**	**26,986,552.00**	**198,036.46 +**	**0.73 %+**	**27,118,670.00**	**29,417,798.00**	**30,417,798.00**
66001001/22020101	Local Transport & Travel-Training	198,380.00	595,000.00		600,000.00	5,000.00 +	0.83 %+	500,000.00	500,000.00	500,000.00
66001001/22020102	Local Transport & Travel-Others	596,000.00	765,000.00	1,000,000.00	950,000.00	185,000.00 +	19.47 %+	2,000,000.00	1,500,000.00	1,500,000.00
66001001/22020103	International Transport & Travel-Training	5,000.00								
66001001/22020104	International Transport & Travel-Others			10,000,000.00	8,200,000.00	8,200,000.00 +	100.00 %+	10,000,000.00	10,000,000.00	10,000,000.00
66001001/22020105	Hotel Accommodation	39,200.00								
66001001/22020202	Telephone Charges	242,000.00	195,000.00		200,000.00	5,000.00 +	2.50 %+	250,000.00	300,000.00	300,000.00
66001001/22020205	Water Rate			300,000.00	100,000.00	100,000.00 +	100.00 %+		300,000.00	300,000.00
66001001/22020301	Office Stationeries/Computer Consumables	394,100.00	517,050.00	1,000,000.00	1,000,000.00	482,950.00 +	48.30 %+	400,000.00	1,000,000.00	1,000,000.00
66001001/22020303	Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+		391,670.00	391,670.00
66001001/22020305	Printing of Non Security Documents	1,500.00	6,400.00	500,000.00	500,000.00	493,600.00 +	98.72 %+		500,000.00	500,000.00
66001001/22020306	Printing of Security Documents	5,000.00	35,000.00		50,000.00	15,000.00 +	30.00 %+	10,000.00		

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
66001001/22020312 Service Materials			700,000.00	700,000.00	700,000.00 +	100.00 %+		700,000.00	700,000.00
66001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	172,000.00	100,000.00	800,000.00	800,000.00	700,000.00 +	87.50 %+	180,000.00	800,000.00	800,000.00
66001001/22020402 Maintenance of Office Furniture		5,600.00	500,000.00	500,000.00	494,400.00 +	98.88 %+		500,000.00	500,000.00
66001001/22020404 Maintenance of Office IT Equipment	69,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	100,000.00	400,000.00	400,000.00
66001001/22020405 Maintenance of Plants/Generators			200,000.00	150,000.00	150,000.00 +	100.00 %+		200,000.00	200,000.00
66001001/22020406 Other Maintenance Services			400,000.00	400,000.00	400,000.00 +	100.00 %+		500,000.00	500,000.00
66001001/22020414 Maintenance of other infrastructure			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
66001001/22020501 Local Training			1,000,000.00	350,000.00	350,000.00 +	100.00 %+	10,000,000.00	10,000,000.00	10,000,000.00
66001001/22020506 Seminar and Conferences									600,000.00
66001001/22020605 Cleaning & Fumigation Services	17,400.00	42,800.00		50,000.00	7,200.00 +	14.40 %+	20,000.00	300,000.00	300,000.00
66001001/22020710 Monitoring & Evaluation			500,000.00	30,000.00	30,000.00 +	100.00 %+		500,000.00	500,000.00
66001001/22020801 Motor Vehicle Fuel Cost	1,251,800.00	1,428,000.00	800,000.00	1,450,000.00	22,000.00 +	1.52 %+	1,400,000.00	1,500,000.00	1,500,000.00
66001001/22020803 Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00 +	100.00 %+		500,000.00	500,000.00
66001001/22020901 Bank Charges(Other Than Interest)	3,125.72	239.50	50,000.00	50,000.00	49,760.50 +	99.52 %+	10,000.00	50,000.00	50,000.00
66001001/22021001 Refreshments & Meals	319,000.00	470,000.00	300,000.00	480,000.00	10,000.00 +	2.08 %+	350,000.00	300,000.00	300,000.00
66001001/22021003 Publicity & Advertisements	24,000.00		500,000.00	320,000.00	320,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
66001001/22021007 Welfare Packages	60,000.00						300,000.00	300,000.00	300,000.00
66001001/22021014 Annual Budget Expenses and Administration	100,000.00	100,800.00	200,000.00	200,000.00	99,200.00 +	49.60 %+	105,000.00	200,000.00	200,000.00
66001001/22021019 Medical Expenses - International		12,220,500.00	12,000,000.00	12,230,000.00	9,500.00 +	0.08 %+	15,000,000.00	12,000,000.00	12,000,000.00
66001001/22021021 Special Days/Celebrations		234,000.00		240,000.00	6,000.00 +	2.50 %+			
Sub-Total: Overhead	**3,497,505.72**	**16,715,389.50**	**34,350,000.00**	**33,150,000.00**	**16,434,610.50 +**	**49.58 %+**	**40,825,000.00**	**43,541,670.00**	**44,141,670.00**
Total Recurrent Expenditure	**29,324,816.81**	**43,503,905.04**	**60,136,552.00**	**60,136,552.00**	**16,632,646.96 +**	**27.66 %+**	**67,943,670.00**	**72,959,468.00**	**74,559,468.00**
15001001 - Ministry of Agriculture & Natural Resources									
15001001/21010101 Basic Salary	277,457,194.84	353,558,419.61	260,871,024.00	353,583,419.00	24,999.39 +	0.01 %+	291,330,050.00	300,871,024.00	202,613,072.00
15001001/21020101 Housing/ Rent Allowance	50,898,130.25	50,854,851.51	46,910,856.00	50,910,856.00	56,004.49 +	0.11 %+	53,443,040.00	56,910,856.00	57,732,568.00
15001001/21020102 Transport Allowance	6,190,837.08	8,340,952.44	10,774,233.00	9,074,233.00	733,280.56 +	8.08 %+	6,500,380.00	10,774,233.00	32,322,699.00
15001001/21020103 Meal Subsidy	3,672,034.00	3,617,735.55	9,677,042.00	9,677,042.00	6,059,306.45 +	62.62 %+	3,855,640.00	9,677,042.00	29,031,126.00
15001001/21020104 Utility Allowance	3,574,189.52	2,884,563.60	5,665,796.00	2,965,796.00	81,232.40 +	2.74 %+	3,752,890.00	5,665,796.00	16,997,388.00
15001001/21020105 Entertainment Allowance	413,066.25	407,193.75	701,391.00	701,391.00	294,197.25 +	41.94 %+	433,720.00	701,391.00	2,104,173.00
15001001/21020106 Leave Allowance			18,825,126.00	225,126.00	225,126.00 +	100.00 %+		18,825,126.00	56,475,378.00
15001001/21020107 Domestic Staff Allowance	33,067,933.51	34,516,112.96	25,931,171.00	34,531,171.00	15,058.04 +	0.04 %+	34,721,330.00	13,931,171.00	53,793,513.00
15001001/21020108 Shift Allowance	13,096,543.95	14,802,579.08	7,177,580.00	14,877,580.00	75,000.92 +	0.50 %+	13,751,370.00	7,177,580.00	21,532,740.00
15001001/21020109 Call Duty Allowance	10,125,300.00	11,882,138.20	11,599,027.00	11,889,027.00	6,888.80 +	0.06 %+	106,315,670.00	11,599,027.00	34,797,081.00
15001001/21020110 Clinical Duty Allowance	1,192,296.00	651,774.00	288,970.00	658,970.00	7,196.00 +	1.09 %+	1,251,910.00	288,970.00	866,910.00
15001001/21020111 Hazard Allowance	8,012,348.00	5,790,324.00	7,054,996.00	6,394,996.00	604,672.00 +	9.46 %+	8,412,960.00	7,054,996.00	21,164,988.00
15001001/21020112 Rural Posting Allowance	334,135.20	924,010.76	19,000.00	929,000.00	4,989.24 +	0.54 %+	350,840.00	19,000.00	57,000.00
15001001/21020113 Teaching Allowance	6,409,279.45	5,788,230.17	2,844,140.00	5,844,140.00	55,909.83 +	0.96 %+	6,729,740.00	2,844,140.00	8,532,420.00
15001001/21020114 Admin Allowance	730,700.80	589,534.60	694,804.00	674,804.00	85,269.40 +	12.64 %+	767,230.00	694,804.00	2,084,412.00
15001001/21020125 Inducement Allowance	3,234,704.76	3,010,410.36	2,841,016.00	3,011,016.00	605.64 +	0.02 %+	3,396,440.00	2,841,016.00	8,523,048.00
15001001/21020126 Journal Allowance	81,000.00	42,125.00	22,750.00	42,750.00	625.00 +	1.46 %+	85,050.00	22,750.00	68,250.00
15001001/21020131 Arrears Allowance	5,874,602.06	1,869,527.92	5,781,258.00	1,871,258.00	1,730.08 +	0.09 %+	6,168,330.00	5,781,258.00	17,343,774.00
15001001/21020132 Professional Duty Allowance			319,110.00	149,110.00	149,110.00 +	100.00 %+		319,110.00	957,330.00
Total Personal Cost	**424,364,295.67**	**499,530,483.51**	**417,999,290.00**	**508,011,685.00**	**8,481,201.49 +**	**1.67 %+**	**541,266,590.00**	**455,999,290.00**	**566,997,870.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
15001001/22020101	Local Transport & Travel-Training	11,000.00	69,000.00	1,000,000.00	1,000,000.00	931,000.00 +	93.10 %+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020102	Local Transport & Travel-Others	150,900.00	40,044,151.98	3,000,000.00	40,069,151.00	24,999.02 +	0.06 %+	3,000,000.00	3,500,000.00	3,500,000.00
15001001/22020103	International Transport & Travel-Training		302,000.00		320,000.00	18,000.00 +	5.63 %+			
15001001/22020105	Hotel accommodation	389,630.00	530,000.00		550,000.00	20,000.00 +	3.64 %+			
15001001/22020201	Electricity Charges		811,000.00		836,000.00	25,000.00 +	2.99 %+			
15001001/22020202	Telephone Charges	75,000.00	180,000.00		205,000.00	25,000.00 +	12.20 %+			
15001001/22020203	Internet Access Charges	5,000.00	1,888,945.00	1,000,000.00	1,913,945.00	25,000.00 +	1.31 %+			
15001001/22020204	Satellite Broadcasting Access Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
15001001/22020205	Water Rates		263,250.00	400,000.00	400,000.00	136,750.00 +	34.19 %+	400,000.00	400,000.00	400,000.00
15001001/22020206	Sewerage Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
15001001/22020301	Office Stationeries/Computer Consumables	1,856,410.00	8,223,870.00	2,000,000.00	8,248,870.00	25,000.00 +	0.30 %+	2,000,000.00	2,300,000.00	2,500,000.00
15001001/22020302	Books			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
15001001/22020303	Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
15001001/22020307	Drugs & Medical Supplies	3,132,000.00								
15001001/22020312	Service Materials	6,500.00	11,201,102.25	500,000.00	11,226,102.00	24,999.75 +	0.22 %+	500,000.00	500,000.00	500,000.00
15001001/22020401	Maintenance of Motor Vehicles/Transport Equipment		753,800.00	2,000,000.00	1,450,000.00	696,200.00 +	48.01 %+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020402	Maintenance of Office Furniture		91,500.00	500,000.00	500,000.00	408,500.00 +	81.70 %+	500,000.00	500,000.00	500,000.00
15001001/22020404	Maintenance of Office/IT Equipment	12,000.00	49,500.00	800,000.00	800,000.00	750,500.00 +	93.81 %+	800,000.00	800,000.00	800,000.00
15001001/22020405	Maintenance of Plants/Generators		246,800.00	400,000.00	400,000.00	153,200.00 +	38.30 %+	400,000.00	400,000.00	400,000.00
15001001/22020406	Other Maintenance Services		2,910,726.25	1,000,000.00	2,935,726.00	24,999.75 +	0.85 %+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020414	Maintenance of other infrastructure			2,000,000.00	100,000.00	100,000.00 +	100.00 %+			
15001001/22020501	Local Training		72,106,231.84	1,500,000.00	72,131,231.00	24,999.16 +	0.03 %+	1,500,000.00	1,500,000.00	1,500,000.00
15001001/22020502	International Training			1,000,000.00	10,000.00	10,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020506	Seminar and Conferences (farmers)		2,240,000.00		2,265,000.00	25,000.00 +	1.10 %+			
15001001/22020605	Cleaning & Fumigation Services	5,000.00	2,141,500.00	300,000.00	2,166,500.00	25,000.00 +	1.15 %+	300,000.00	300,000.00	300,000.00
15001001/22020707	Agricultural Consulting			2,000,000.00	180,000.00	180,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020709	Research and Studies			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
15001001/22020710	Monitoring and evaluation		34,324,390.00		34,349,390.00	25,000.00 +	0.07 %+			
15001001/22020801	Motor Vehicle Fuel Cost	874,400.00	5,749,677.00	1,000,000.00	5,774,677.00	25,000.00 +	0.43 %+	1,000,000.00	1,000,000.00	1,000,000.00
15001001/22020802	Other Transport Equipment Fuel Cost			300,000.00	260,000.00	260,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
15001001/22020803	Plant/Generator Fuel Cost	8,000.00	60,500.00	500,000.00	500,000.00	439,500.00 +	87.90 %+	500,000.00	500,000.00	500,000.00
15001001/22020901	Bank Charges (Other Than interest)	913.75	643,117.37	100,000.00	668,117.00	24,999.63 +	3.74 %+	100,000.00	100,000.00	100,000.00
15001001/22021001	Refreshment & Meals	3,194,800.00	5,904,475.00	500,000.00	5,929,475.00	25,000.00 +	0.42 %+	500,000.00	500,000.00	500,000.00
15001001/22021002	Honorarium & Sitting Allowance	165,000.00	4,083,900.00		4,108,900.00	25,000.00 +	0.61 %+			
15001001/22021003	Publicity & Advertisements	55,750.00	1,840,000.00	1,000,000.00	1,865,000.00	25,000.00 +	1.34 %+	60,000,000.00	65,000,000.00	70,000,000.00
15001001/22021007	Welfare Packages		180,000.00		200,000.00	20,000.00 +	10.00 %+			
15001001/22021008	Subscription To Professional Bodies		1,974,500.00	500,000.00	1,999,500.00	25,000.00 +	1.25 %+	500,000.00	500,000.00	500,000.00
15001001/22021014	Annual Budget Expenses and Administration		97,500.00	500,000.00	500,000.00	402,500.00 +	80.50 %+	500,000.00	500,000.00	500,000.00
15001001/22021016	Servicom			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead		**9,942,303.75**	**198,911,436.69**	**25,400,000.00**	**205,462,584.00**	**6,551,147.31 +**	**3.19 %+**	**81,400,000.00**	**87,200,000.00**	**92,400,000.00**
Total Recurrent Expenditure		**434,306,599.42**	**698,441,920.20**	**443,399,290.00**	**713,474,269.00**	**15,032,348.80 +**	**2.11 %+**	**622,666,590.00**	**543,199,290.00**	**659,397,870.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15026001 - Enugu State Polytechnic Iwollo									
17018001/21010101 Basic Salary	298,742,393.24	266,980,561.90	240,769,555.00	266,989,555.00	8,993.10 +	0.00 %+	113,679,510.00	113,679,510.00	113,679,510.00
17018001/21010102 Overtime Payments	105,084.92	19,916,242.82	41,355,535.00	19,955,535.00	39,292.18 +	0.20 %+	110,340.00	110,340.00	110,340.00
17018001/21020101 Housing/ Rent Allowance	66,744,086.32	80,165,981.04	12,072,325.00	80,172,325.00	6,343.96 +	0.01 %+	70,081,290.00	70,081,290.00	70,081,290.00
17018001/21020102 Transport Allowance	7,892,885.00	15,616,636.25	8,846,207.00	15,626,207.00	9,570.75 +	0.06 %+	8,287,530.00	8,287,530.00	8,287,530.00
17018001/21020103 Meal Subsidy			1,885,967.00	5,967.00	5,967.00 +	100.00 %+			
17018001/21020105 Entertainment Allowance	1,453,072.93	1,993,016.87	1,885,967.00	1,995,967.00	2,950.13 +	0.15 %+	1,525,730.00	1,525,730.00	1,525,730.00
17018001/21020106 Leave Allowance		3,594,398.50	15,303,176.00	3,643,176.00	48,777.50 +	1.34 %+			
17018001/21020107 Domestic Staff Allowance	12,233,971.75	3,055,018.56		3,060,000.00	4,981.44 +	0.16 %+	12,845,670.00	12,845,670.00	12,845,670.00
17018001/21020109 Call Duties Allowance	954,745.00	1,128,335.00	981,957.00	1,131,957.00	3,622.00 +	0.32 %+	1,002,480.00	1,002,480.00	1,002,480.00
17018001/21020111 Hazard Allowance	49,115.00	2,051,924.00		2,100,000.00	48,076.00 +	2.29 %+	51,570.00	51,570.00	51,570.00
17018001/21020113 Teaching Allowance	151,184.00	178,672.00	144,232.00	184,232.00	5,560.00 +	3.02 %+	158,740.00	158,740.00	158,740.00
17018001/21020131 Allowance Arrears	5,750,530.50	1,100,000.00		1,150,000.00	50,000.00 +	4.35 %+	6,038,060.00	6,038,060.00	6,038,060.00
17018001/21020141 Responsibility Allowance	2,453,072.93	646,568.24		650,000.00	3,431.76 +	0.53 %+	2,575,730.00	2,575,730.00	2,575,730.00
Total Personal Cost	**396,530,141.59**	**396,427,355.18**	**323,244,921.00**	**396,664,921.00**	**237,565.82 +**	**0.06 %+**	**216,356,650.00**	**216,356,650.00**	**216,356,650.00**
17018001/22020101 Local Transport & Travel-Training			3,000,000.00	900,000.00	900,000.00 +	100.00 %+			
17018001/22020102 Local Transport & Travel-Others	536,870.00	609,450.00	10,000,000.00	2,350,000.00	1,740,550.00 +	74.07 %+	600,000.00	600,000.00	600,000.00
17018001/22020103 International Transport & Travel-Training	2,178,950.00		5,000,000.00	130,000.00	130,000.00 +	100.00 %+	2,300,000.00	2,300,000.00	2,300,000.00
17018001/22020104 International Transport & Travel-Others			500,000.00	500,000.00	500,000.00 +	100.00 %+			
17018001/22020105 Hotel accommodation	75,642.51	566,150.00	1,500,000.00	850,000.00	283,850.00 +	33.39 %+	100,000.00	100,000.00	100,000.00
17018001/22020201 Electricity Charges			600,000.00	30,000.00	30,000.00 +	100.00 %+			
17018001/22020202 Telephone Charges		5,000.00	800,000.00	170,000.00	165,000.00 +	97.06 %+			
17018001/22020203 Internet Access Charges		38,000.00	400,000.00	400,000.00	362,000.00 +	90.50 %+			
17018001/22020205 Water Rates			1,400,000.00	250,000.00	250,000.00 +	100.00 %+			
17018001/22020206 Sewerage Charges			700,000.00	700,000.00	700,000.00 +	100.00 %+			
17018001/22020301 Office Stationeries/Computer Consumables		222,600.00	10,000,000.00	700,000.00	477,400.00 +	68.20 %+			
17018001/22020302 Books			5,000,000.00	810,000.00	810,000.00 +	100.00 %+			
17018001/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+			
17018001/22020305 Printing of Non Security Documents	1,275,386.71	251,500.00	1,200,000.00	1,200,000.00	948,500.00 +	79.04 %+	1,400,000.00	1,400,000.00	1,400,000.00
17018001/22020306 Printing of Security Documents (Printing of answer scripts			200,000.00	200,000.00	200,000.00 +	100.00 %+			
17018001/22020307 Drugs & Medical Supplies			400,000.00	400,000.00	400,000.00 +	100.00 %+			
17018001/22020309 Uniforms & Other Clothing			200,000.00	200,000.00	200,000.00 +	100.00 %+			
17018001/22020310 Teaching aids/ Instruction Materials (Accreditation expenses			5,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
17018001/22020312 Service Materials	35,657.19		500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17018001/22020313 Chemical and Reagents			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
17018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	122,500.00						200,000.00	200,000.00	200,000.00
17018001/22020402 Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00 +	100.00 %+			
17018001/22020403 Maintenance of Office Building Residential Qtrs. (Hostel Build			10,000,000.00	180,000.00	180,000.00 +	100.00 %+			
17018001/22020404 Maintenance of Office / IT Equipment			1,400,000.00	1,400,000.00	1,400,000.00 +	100.00 %+			
17018001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+			
17018001/22020406 Other Maintenance Services		3,350.00	2,200,000.00	2,200,000.00	2,196,650.00 +	99.85 %+			
17018001/22020414 Maintenance of other infrastructure			2,200,000.00	2,200,000.00	2,200,000.00 +	100.00 %+			
17018001/22020501 Local Training		19,500.00	1,000,000.00	1,000,000.00	980,500.00 +	98.05 %+			
17018001/22020506 Seminar and Conferences		40,000.00	3,600,000.00	3,600,000.00	3,560,000.00 +	98.89 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17018001/22020601	Security Services	3,514,799.50	1,382,000.00	6,000,000.00	6,000,000.00	4,618,000.00 +	76.97 %+	3,800,000.00	3,800,000.00	3,800,000.00
17018001/22020605	Cleaning & Fumigation Services		8,000.00	1,000,000.00	1,000,000.00	992,000.00 +	99.20 %+			
17018001/22020701	Financial Consulting			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
17018001/22020703	Legal Services	850,000.00	700,000.00	800,000.00	800,000.00	100,000.00 +	12.50 %+	1,000,000.00	1,000,000.00	1,000,000.00
17018001/22020705	Surveying Services	63,263,750.00						68,000,000.00	68,000,000.00	68,000,000.00
17018001/22020707	Agricultural Consulting	73,668,403.67	3,000,000.00	25,000,000.00	7,000,000.00	4,000,000.00 +	57.14 %+	78,000,000.00	78,000,000.00	78,000,000.00
17018001/22020709	Research and Studies			600,000.00	600,000.00	600,000.00 +	100.00 %+			
17018001/22020710	Monitoring and evaluation			800,000.00	800,000.00	800,000.00 +	100.00 %+			
17018001/22020711	Other Consulting Services			5,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	10,000,000.00	10,000,000.00	10,000,000.00
17018001/22020801	Motor Vehicle Fuel Cost			300,000.00	300,000.00	300,000.00 +	100.00 %+			
17018001/22020802	Other Transport Equipment Fuel Cost			500,000.00	500,000.00	500,000.00 +	100.00 %+			
17018001/22020803	Plant/Generator Fuel Cost		62,000.00	2,500,000.00	2,500,000.00	2,438,000.00 +	97.52 %+			
17018001/22020806	Cooking Gas/Fuel Cost		16,000.00		17,000.00	1,000.00 +	5.88 %+			
17018001/22020901	Bank Charges (Other than Interest)	549,181.59	309,672.06	300,000.00	310,000.00	327.94 +	0.11 %+	600,000.00	600,000.00	600,000.00
17018001/22020902	Insurance Premium			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+			
17018001/22021001	Refreshment & Meals	23,200.00	1,518,775.00	1,000,000.00	1,520,000.00	1,225.00 +	0.08 %+	100,000.00	100,000.00	100,000.00
17018001/22021002	Honorarium & Sitting Allowance	15,431,700.00	4,025,000.00	5,000,000.00	4,453,000.00	428,000.00 +	9.61 %+	16,400,000.00	16,400,000.00	16,400,000.00
17018001/22021003	Publicity & Advertisements	565,000.00	300,000.00	1,500,000.00	1,500,000.00	1,200,000.00 +	80.00 %+	600,000.00	600,000.00	600,000.00
17018001/22021004	Medical Expenses			10,000,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
17018001/22021006	Postages & Courier Services	2,386,065.50	8,000.00	300,000.00	300,000.00	292,000.00 +	97.33 %+	2,600,000.00	2,600,000.00	2,600,000.00
17018001/22021007	Welfare Packages		200,000.00	15,000,000.00	250,000.00	50,000.00 +	20.00 %+			
17018001/22021008	Subscription To Professional Bodies (subscription to academic			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
17018001/22021009	Sporting Activities (Inter & Intra College games)			500,000.00	500,000.00	500,000.00 +	100.00 %+			
17018001/22021014	Annual Budget Expenses & Administration	220,000.00		500,000.00	290,000.00	290,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
17018001/22021021	Special Days/Celebrations (matriculation ceremony)		230,000.00	5,000,000.00	3,410,000.00	3,180,000.00 +	93.26 %+			
17018001/22021022	Donations	185,000.00	200,000.00		210,000.00	10,000.00 +	4.76 %+	200,000.00	200,000.00	200,000.00
17018001/22021026	Common Services (Committee/Commissions)	687,000.00	3,580,300.00	2,000,000.00	3,590,000.00	9,700.00 +	0.27 %+	800,000.00	800,000.00	800,000.00
17018001/22030103	Refurbishment Advances	51,129,398.01	28,099,955.00		28,150,000.00	50,045.00 +	0.18 %+	53,800,000.00	53,800,000.00	53,800,000.00
Sub-Total: Overhead		**216,698,504.68**	**45,395,252.06**	**161,500,000.00**	**100,170,000.00**	**54,774,747.94 +**	**54.68 %+**	**240,900,000.00**	**240,900,000.00**	**240,900,000.00**
Total Recurrent Expenditure		**613,228,646.27**	**441,822,607.24**	**484,744,921.00**	**496,834,921.00**	**55,012,313.76 +**	**11.07 %+**	**457,256,650.00**	**457,256,650.00**	**457,256,650.00**
15026002 - Veterinary School Achi										
15026002/22020101	Local Transport & Travel-Training	84,000.00	84,000.00		100,000.00	16,000.00 +	16.00 %+			
15026002/22020102	Local Transport & Travel-Others			500,000.00	150,000.00	150,000.00 +	100.00 %+		500,000.00	500,000.00
15026002/22020301	Office Stationeries/Computer Consumables	840,000.00	840,000.00	600,000.00	850,000.00	10,000.00 +	1.18 %+	600,000.00	600,000.00	600,000.00
15026002/22020401	Maintenance of Motor Vehicles/Transport Equipment	276,000.00	276,000.00	400,000.00	400,000.00	124,000.00 +	31.00 %+	400,000.00	400,000.00	400,000.00
15026002/22020402	Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
15026002/22020403	Maintenance of Office Building/Residential Qtrs.			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
15026002/22020404	Maintenance of Office /IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
15026002/22020405	Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
15026002/22020406	Other Maintenance Services			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
15026002/22020801	Motor Vehicle Fuel Cost								500,000.00	500,000.00
15026002/22021007	Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
Sub-Total: Overhead		**1,200,000.00**	**1,200,000.00**	**3,400,000.00**	**3,400,000.00**	**2,200,000.00 +**	**64.71 %+**	**2,700,000.00**	**3,900,000.00**	**3,900,000.00**
Total Recurrent Expenditure		**1,200,000.00**	**1,200,000.00**	**3,400,000.00**	**3,400,000.00**	**2,200,000.00 +**	**64.71 %+**	**2,700,000.00**	**3,900,000.00**	**3,900,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
15102001 - Enugu State Agric Dev.. Programme (ENADEP)									
15102001/22020102 Local Transport & Travel-Others	264,000.00	258,000.00	500,000.00	500,000.00	242,000.00 +	48.40 %+	500,000.00	500,000.00	500,000.00
15102001/22020301 Office Stationeries/Computer Consumables	338,000.00	382,000.00	500,000.00	500,000.00	118,000.00 +	23.60 %+	500,000.00	500,000.00	500,000.00
15102001/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+			
15102001/22020312 Service Materials			600,000.00	600,000.00	600,000.00 +	100.00 %+			
15102001/22020401 Maintenance of Motor Vehicles/Transport Equipment		100,000.00	500,000.00	500,000.00	400,000.00 +	80.00 %+	500,000.00	500,000.00	500,000.00
15102001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
15102001/22020403 Maintenance of Office Building/Residential Qtrs.			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
15102001/22020404 Maintenance of Office IT Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+			
15102001/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
15102001/22020414 Maintenance of other infrastructure			600,000.00	50,000.00	50,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
15102001/22020501 Local Training		1,000,000.00	500,000.00	1,050,000.00	50,000.00 +	4.76 %+	500,000.00	500,000.00	500,000.00
15102001/22020605 Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00 +	100.00 %+			
15102001/22020710 Monitoring and evaluation		495,000.00	800,000.00	795,000.00	300,000.00 +	37.74 %+	800,000.00	800,000.00	800,000.00
15102001/22020801 Motor Vehicle Fuel Cost	496,000.00	551,000.00	800,000.00	800,000.00	249,000.00 +	31.13 %+	800,000.00	800,000.00	800,000.00
15102001/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00 +	100.00 %+			
15102001/22020901 BANK CHARGES (Other than Interest)	2,073.55	4,556.07		5,000.00	443.93 +	8.88 %+			
15102001/22021001 Refreshments & Meals			200,000.00	200,000.00	200,000.00 +	100.00 %+			
Sub-Total: Overhead	**1,100,073.55**	**2,790,556.07**	**8,000,000.00**	**8,000,000.00**	**5,209,443.93 +**	**65.12 %+**	**5,800,000.00**	**5,800,000.00**	**5,800,000.00**
Total Recurrent Expenditure	**1,100,073.55**	**2,790,556.07**	**8,000,000.00**	**8,000,000.00**	**5,209,443.93 +**	**65.12 %+**	**5,800,000.00**	**5,800,000.00**	**5,800,000.00**
15102003 - Fertilizer Procurement & Distribution Agency									
15102003/22020102 Local Transport & Travel-Others							500,000.00	500,000.00	500,000.00
15102003/22020301 Office Stationeries/Computer Consumables							500,000.00	500,000.00	500,000.00
15102003/22020401 Maintenance of Motor Vehicles/Transport Equipment							600,000.00	600,000.00	600,000.00
15102003/22020402 Maintenance of office equipment							300,000.00	300,000.00	300,000.00
15102003/22020406 Other Maintenance Services							300,000.00	300,000.00	300,000.00
15102003/22020801 Motor Vehicle Fuel Cost							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead							**2,400,000.00**	**2,400,000.00**	**2,400,000.00**
Total Recurrent Expenditure							**2,400,000.00**	**2,400,000.00**	**2,400,000.00**
15109001 - Forestry Commission									
35002001/21010101 Basic Salary	23,242,355.47	21,495,989.92	23,280,240.00	23,280,240.00	1,784,250.08 +	7.66 %+	24,404,470.00	24,952,823.00	24,952,823.00
35002001/21020101 Housing/Rent Allowance	2,969,452.56	3,282,996.41	4,741,924.00	3,812,924.00	529,927.59 +	13.90 %+	3,117,920.00	4,241,924.00	4,241,924.00
35002001/21020102 Transport Allowance	944,171.69	588,050.00	672,600.00	672,600.00	84,550.00 +	12.57 %+	991,380.00	872,600.00	872,600.00
35002001/21020103 Meal Subsidy	266,300.00	264,500.00	301,600.00	301,600.00	37,100.00 +	12.30 %+	279,620.00	451,600.00	451,600.00
35002001/21020104 Utility Allowance	522,671.69	215,350.00	270,000.00	270,000.00	54,650.00 +	20.24 %+	548,800.00	370,000.00	370,000.00
35002001/21020105 Entertainment Allowance	29,100.00	13,600.00		14,000.00	400.00 +	2.86 %+	30,550.00		
35002001/21020106 leave allowances			2,487,503.00	2,487,503.00	2,487,503.00 +	100.00 %+		2,787,503.00	2,787,503.00
35002001/21020107 Domestic Staff Allowance	2,015,558.00	973,028.00	1,485,060.00	1,485,060.00	512,032.00 +	34.48 %+	2,116,330.00	1,744,060.00	1,744,060.00
35002001/21020111 Hazard Allowance	15,000.00	60,000.00		65,000.00	5,000.00 +	7.69 %+	15,750.00		
35002001/21020131 Arrears (Allowances)	30,250.00	196,786.00	473,519.00	473,519.00	276,733.00 +	58.44 %+	31,760.00	478,116.00	478,116.00
Total Personal Cost	**30,034,859.41**	**27,090,300.33**	**33,712,446.00**	**32,862,446.00**	**5,772,145.67 +**	**17.56 %+**	**31,536,580.00**	**35,898,626.00**	**35,898,626.00**
Sub Total: Personnel Cost	**30,034,859.41**	**27,090,300.33**	**33,712,446.00**	**32,862,446.00**	**5,772,145.67 +**	**17.56 %+**	**31,536,580.00**	**35,898,626.00**	**35,898,626.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
35002001/22020102	Local Transport & Travel-Others	1,136,000.00	1,280,800.00	800,000.00	1,300,000.00	19,200.00 +	1.48 %+	1,200,000.00	1,200,000.00	1,200,000.00
35002001/22020202	Telephone Charges	166,000.00	335,000.00		350,000.00	15,000.00 +	4.29 %+	200,000.00	300,000.00	300,000.00
35002001/22020301	Office Stationeries/Computer Consumables	666,000.00	801,700.00	700,000.00	810,000.00	8,300.00 +	1.02 %+	700,000.00	700,000.00	700,000.00
35002001/22020401	Maintenance of Motor Vehicles/Transport Equipment							300,000.00	300,000.00	400,000.00
35002001/22020402	Maintenance of Office Furniture			200,000.00	90,000.00	90,000.00 +	100.00 %+			
35002001/22020404	Maintenance of Office IT Equipment	103,000.00	36,000.00	200,000.00	200,000.00	164,000.00 +	82.00 %+	300,000.00	300,000.00	300,000.00
35002001/22020405	Maintenance of Plants/Generators			100,000.00	100,000.00	100,000.00 +	100.00 %+			
35002001/22020406	Other Maintenance Services		6,000.00	100,000.00	100,000.00	94,000.00 +	94.00 %+	200,000.00	100,000.00	100,000.00
35002001/22020501	Local Training			300,000.00	300,000.00	300,000.00 +	100.00 %+			
35002001/22020605	Cleaning & Fumigation Services	5,000.00	5,000.00	200,000.00	200,000.00	195,000.00 +	97.50 %+	100,000.00	200,000.00	200,000.00
35002001/22020709	Research and Studies			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
35002001/22020801	Motor Vehicle Fuel Cost							200,000.00	300,000.00	400,000.00
35002001/22020803	Plant/Generator Fuel Cost			500,000.00	498,600.00	498,600.00 +	100.00 %+			
35002001/22020901	Bank Charges (Other than Interest)	700.00	1,382.00		1,400.00	18.00 +	1.29 %+	10,000.00	10,000.00	10,000.00
35002001/22021001	Refreshment & Meals	49,500.00	135,500.00	300,000.00	300,000.00	164,500.00 +	54.83 %+	100,000.00	300,000.00	300,000.00
35002001/22021007	Welfare Packages			400,000.00	400,000.00	400,000.00 +	100.00 %+			
35002001/22021014	Annual Budget Expenses and Administration	74,500.00		100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
35002001/22021016	Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		**2,200,700.00**	**2,601,382.00**	**4,200,000.00**	**5,050,000.00**	**2,448,618.00 +**	**48.49 %+**	**3,510,000.00**	**4,110,000.00**	**4,310,000.00**
Total Recurrent Expenditure		**32,235,559.41**	**29,691,682.33**	**37,912,446.00**	**37,912,446.00**	**8,220,763.67 +**	**21.68 %+**	**35,046,580.00**	**40,008,626.00**	**40,208,626.00**
20001001 - Ministry Of Finance And Economic Development										
20001001/21010101	Basic Salary	203,637,564.92	205,006,966.88	182,939,440.00	205,007,966.00	999.12 +	0.00 %+	213,819,440.00	242,939,440.00	258,818,320.00
20001001/21020101	Housing/Rent Allowance	32,273,388.99	32,643,592.15	28,428,454.00	32,928,454.00	284,861.85 +	0.87 %+	33,887,060.00	34,428,454.00	35,285,362.00
20001001/21020102	Transport Allowance	5,569,350.00	5,475,900.00	4,557,700.00	5,477,700.00	1,800.00 +	0.03 %+	5,847,820.00	5,557,700.00	5,673,100.00
20001001/21020103	Meal Subsidy	2,586,800.00	2,540,500.00	2,052,000.00	2,552,000.00	11,500.00 +	0.45 %+	2,716,140.00	2,052,000.00	6,156,000.00
20001001/21020104	Utility Allowance	2,061,050.00	2,026,150.00	1,666,200.00	2,026,200.00	50.00 +	0.00 %+	2,164,100.00	1,666,200.00	4,998,600.00
20001001/21020105	Entertainment Allowance	316,900.00	325,300.00	1,682,693.00	1,682,693.00	1,357,393.00 +	80.67 %+	332,750.00	1,682,693.00	5,048,079.00
20001001/21020106	leave allowances			16,293,638.00	9,786,638.00	9,786,638.00 +	100.00 %+		13,293,638.00	42,880,914.00
20001001/21020107	Domestic Staff Allowance	19,495,311.00	21,684,624.00	1,689,648.00	21,685,624.00	1,000.00 +	0.00 %+	20,470,080.00	1,689,648.00	5,068,944.00
20001001/21020108	Shift Duty Allowance		23,310.40		25,000.00	1,689.60 +	6.76 %+			
20001001/21020111	Hazard Allowance	219,000.00	180,000.00		200,000.00	20,000.00 +	10.00 %+	229,950.00		
20001001/21020131	Arrears Allowance	100,539.93	1,564.68		2,000.00	435.32 +	21.77 %+	105,570.00		
20001001/21020138	Auditor Allowance	1,772,301.00						1,860,920.00		
Total Personal Cost		**268,032,205.84**	**269,907,908.11**	**239,309,773.00**	**281,374,275.00**	**11,466,366.89 +**	**4.08 %+**	**281,433,830.00**	**303,309,773.00**	**363,929,319.00**
20001001/22020101	Local Transport & Travel-Training	531,168.00		30,000,000.00	1,480,000.00	1,480,000.00 +	100.00 %+	580,000.00	1,500,000.00	1,500,000.00
20001001/22020102	Local Transport & Travel-Others	4,814,370.14	13,618,144.00	25,000,000.00	15,150,000.00	1,531,856.00 +	10.11 %+	5,000,000.00	20,000,000.00	20,000,000.00
20001001/22020104	International Transport & Travel-Others		31,238,290.00	5,000,000.00	31,300,000.00	61,710.00 +	0.20 %+		5,000,000.00	5,000,000.00
20001001/22020202	Telephone Charges	110,000.00	816,000.00	200,000.00	820,000.00	4,000.00 +	0.49 %+	300,000.00	350,000.00	350,000.00
20001001/22020203	Internet Access Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
20001001/22020204	Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		400,000.00	400,000.00
20001001/22020205	Water Rate	12,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	20,000.00	300,000.00	300,000.00
20001001/22020206	Sewerage Charges	230,000.00	290,000.00	400,000.00	385,000.00	95,000.00 +	24.68 %+	250,000.00	400,000.00	400,000.00
20001001/22020301	Office Stationeries/Computer Consumables	11,338,500.00	6,511,200.00	5,000,000.00	6,600,000.00	88,800.00 +	1.35 %+	12,000,000.00	5,000,000.00	5,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20001001/22020303	Newspapers	137,500.00	162,500.00	150,000.00	165,000.00	2,500.00 +	1.52 %+	145,000.00	200,000.00	200,000.00
20001001/22020304	Magazines & Periodicals (For establishment of E-Library)			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
20001001/22020305	Printing of Non Security Documents			1,000,000.00	20,000.00	20,000.00 +	100.00 %+		1,000,000.00	1,000,000.00
20001001/22020306	Printing of Security Documents	1,677,000.00	1,700,000.00		1,750,000.00	50,000.00 +	2.86 %+	1,800,000.00		
20001001/22020312	Service Material	12,350,000.00	5,918,500.00	1,000,000.00	6,000,000.00	81,500.00 +	1.36 %+	13,000,000.00		
20001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	3,798,000.00	5,033,000.00	2,000,000.00	5,100,000.00	67,000.00 +	1.31 %+	4,000,000.00	2,000,000.00	2,000,000.00
20001001/22020402	Maintenance of Office Furniture	1,095,000.00	1,265,000.00	500,000.00	1,280,000.00	15,000.00 +	1.17 %+	1,200,000.00	500,000.00	500,000.00
20001001/22020403	Maintenance of Office Building/Residential Qtrs.			300,000.00	100,000.00	100,000.00 +	100.00 %+		300,000.00	300,000.00
20001001/22020404	Maintenance of Office IT Equipment	930,000.00	400,000.00	400,000.00	400,000.00			1,000,000.00	400,000.00	400,000.00
20001001/22020405	Maintenance of Plants/Generators	400,000.00	110,000.00	1,000,000.00	990,000.00	880,000.00 +	88.89 %+	420,000.00	1,000,000.00	1,000,000.00
20001001/22020406	Other Maintenance Services	3,866,725.00	5,813,560.82	500,000.00	6,000,000.00	186,439.18 +	3.11 %+	4,000,000.00	500,000.00	500,000.00
20001001/22020501	Local Training		7,605,200.00	1,000,000.00	7,650,000.00	44,800.00 +	0.59 %+		1,000,000.00	1,000,000.00
20001001/22020506	Seminar & Conferences			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	5,000,000.00	2,000,000.00	2,000,000.00
20001001/22020601	Security Services	152,000.00	198,500.00		200,000.00	1,500.00 +	0.75 %+	200,000.00		
20001001/22020605	Cleaning & Fumigation Services (Fumigation of office environ	1,492,500.00	398,700.00	200,000.00	400,000.00	1,300.00 +	0.33 %+	1,600,000.00	200,000.00	200,000.00
20001001/22020701	Financial Consulting (Hire of consultants to review transact	66,967,512.50	26,060,000.00	100,000,000.00	31,350,000.00	5,290,000.00 +	16.87 %+	80,000,000.00	100,000,000.00	100,000,000.00
20001001/22020709	Research and Studies(Research on expansion of revenue base)			5,000,000.00					5,000,000.00	5,000,000.00
20001001/22020710	Monitoring and evaluation	400,000.00		3,000,000.00	400,000.00	400,000.00 +	100.00 %+	420,000.00	3,000,000.00	3,000,000.00
20001001/22020711	Other Consulting Services	100,000.00	15,000,000.00	10,000,000.00	15,000,000.00				10,000,000.00	10,000,000.00
20001001/22020801	Motor Vehicle Fuel Cost	1,150,000.00	800,000.00	2,500,000.00	2,500,000.00	1,700,000.00 +	68.00 %+	1,200,000.00	2,500,000.00	2,500,000.00
20001001/22020803	Plant/Generator Fuel Cost	180,000.00	260,000.00	600,000.00	600,000.00	340,000.00 +	56.67 %+	200,000.00	600,000.00	600,000.00
20001001/22020901	Bank Charges (other than Interest)	7,507,213.99	16,012,838.43	200,000.00	16,200,000.00	187,161.57 +	1.16 %+	7,800,000.00	200,000.00	200,000.00
20001001/22000902	Insurance premium	110,083,031.31	80,418,756.28	50,000,000.00	80,500,000.00	81,243.72 +	0.10 %+	100,000,000.00	100,000,000.00	100,000,000.00
20001001/22021001	Refreshments & Meals	3,855,000.00	19,803,700.00	10,000,000.00	20,000,000.00	196,300.00 +	0.98 %+	4,000,000.00	10,000,000.00	10,000,000.00
20001001/22021002	Honorarium & Sitting Allowance	25,200,000.00	31,500,000.75	5,000,000.00	31,501,000.00	999.25 +	0.00 %+	26,000,000.00	5,000,000.00	5,000,000.00
20001001/22021003	Publicity & Advertisements			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	5,000,000.00	3,000,000.00	3,000,000.00
20001001/22021006	Postages & Courier Services	7,775.00	7,800.00		10,000.00	2,200.00 +	22.00 %+	20,000.00		
20001001/22021007	Welfare Packages	465,000.00	21,150,000.00	1,000,000.00	21,151,000.00	1,000.00 +	0.00 %+	500,000.00	1,000,000.00	1,000,000.00
20001001/22021008	Subscription to Professional Bodies	2,000,000.00						2,100,000.00		
20001001/22021013	Promotion (Service Wide)	70,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
20001001/22021014	Annual Budget Expenses & Administration		4,500,000.00	2,000,000.00	4,600,000.00	100,000.00 +	2.17 %+	400,000.00	2,000,000.00	2,000,000.00
20001001/22021016	Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+		400,000.00	400,000.00
20001001/22021019	Medical Expenses - International								5,000,000.00	5,000,000.00
20001001/22021023	Final Accounts Preparation/Verification Expenses	3,000,000.00						5,000,000.00		
20001001/22021026	Common Services (Committee/Commission)	2,280,000.00		5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	3,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead		**266,200,295.94**	**296,591,690.28**	**274,650,000.00**	**321,302,000.00**	**24,710,309.72 +**	**7.69 %+**	**286,155,000.00**	**295,550,000.00**	**295,550,000.00**
Total Recurrent Expenditure		**534,232,501.78**	**566,499,598.39**	**513,959,773.00**	**602,676,275.00**	**36,176,676.61 +**	**6.00 %+**	**567,588,830.00**	**598,859,773.00**	**659,479,319.00**
20007001 - Office Of The Accountant General										
20007001/21010101	Basic Salary	99,460,000.00	14,380,912.00	600,000,000.00	15,850,000.00	1,469,088.00 +	9.27 %+	500,000,000.00	600,000,000.00	650,000,000.00
20007001/21010103	Consolidated Revenue Fund Charges - Salaries	1,910,000.00						15,000,000.00	15,000,000.00	15,000,000.00
Total Personal Cost		**101,370,000.00**	**14,380,912.00**	**600,000,000.00**	**15,850,000.00**	**1,469,088.00 +**	**9.27 %+**	**515,000,000.00**	**615,000,000.00**	**665,000,000.00**
Sub Total: Personnel Cost		**101,370,000.00**	**14,380,912.00**	**600,000,000.00**	**15,850,000.00**	**1,469,088.00 +**	**9.27 %+**	**515,000,000.00**	**615,000,000.00**	**665,000,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20007001/22020101	Local Transport & Travel-Training (IPSAS training for staff			2,000,000.00	810,000.00	810,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
20007001/22020102	Local Transport & Travel-Others	9,105,282.50	15,701,392.00	15,000,000.00	15,710,000.00	8,608.00 +	0.05 %+	10,000,000.00	15,000,000.00	15,000,000.00
20007001/22020103	International Transport & Travel-Training		143,000.00		150,000.00	7,000.00 +	4.67 %+			
20007001/22020105	Hotel accommodation	253,612.50	7,906,480.00		7,950,000.00	43,520.00 +	0.55 %+	300,000.00		
20007001/22020201	Electricity Charges		5,770,000.00		5,800,000.00	30,000.00 +	0.52 %+			
20007001/22020202	Telephone Charges	1,342,600.00	1,481,400.00	800,000.00	1,490,000.00	8,600.00 +	0.58 %+	1,500,000.00	800,000.00	800,000.00
20007001/22020203	Internet Access Charges	3,268,500.00	4,186,000.00		4,200,000.00	14,000.00 +	0.33 %+	3,400,000.00		
20007001/22020204	Satellite Broadcasting Access Charges	14,400.00		300,000.00	150,000.00	150,000.00 +	100.00 %+	20,000.00	300,000.00	300,000.00
20007001/22020205	Water Rates	90,800.00	1,003,370.00	400,000.00	1,020,000.00	16,630.00 +	1.63 %+	100,000.00	400,000.00	400,000.00
20007001/22020207	Leased communication Lines(s)			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
20007001/22020208	Software Charges/License Renewal	15,606,860.47	38,515,180.00	20,000,000.00	38,600,000.00	84,820.00 +	0.22 %+	25,000,000.00	25,000,000.00	25,000,000.00
20007001/22020301	Office Stationeries/Computer Consumables	13,547,080.00	24,087,848.00	9,000,000.00	24,400,000.00	312,152.00 +	1.28 %+	14,400,000.00	15,000,000.00	15,000,000.00
20007001/22020302	Books			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
20007001/22020303	Newspapers	380,000.00	520,000.00	50,000.00	530,000.00	10,000.00 +	1.89 %+	400,000.00	400,000.00	400,000.00
20007001/22020305	Printing of Non Security Documents (Printing of AG'S Audited	8,332,500.00	2,227,750.00	10,000,000.00	2,890,000.00	662,250.00 +	22.92 %+	8,700,000.00	10,000,000.00	10,000,000.00
20007001/22020306	Printing of Security Documents (Printing of treasury receipt	17,780,000.00	30,466,250.00	26,000,000.00	30,500,000.00	33,750.00 +	0.11 %+	20,000,000.00	20,000,000.00	20,000,000.00
20007001/22020311	Food Stuff/Catering Materials Supplies		1,041,300.00		1,200,000.00	158,700.00 +	13.23 %+			
20007001/22020312	Service Materials	5,500,000.00	25,011,000.00	600,000.00	25,100,000.00	89,000.00 +	0.35 %+	6,000,000.00	600,000.00	600,000.00
20007001/22020401	Maintenance of Motor Vehicles/Transport Equipment	1,524,800.00	1,769,250.00	2,500,000.00	2,500,000.00	730,750.00 +	29.23 %+	1,600,000.00	2,500,000.00	2,500,000.00
20007001/22020402	Maintenance of Office Furniture	32,000.00		700,000.00	700,000.00	700,000.00 +	100.00 %+	50,000.00	700,000.00	700,000.00
20007001/22020403	Maintenance of Office Building/Residential Qtrs.	1,028,500.00	2,687,800.00	1,300,000.00	2,700,000.00	12,200.00 +	0.45 %+	1,100,000.00	1,300,000.00	1,300,000.00
20007001/22020404	Maintenance of Office IT Equipment	478,700.00	9,094,900.00	4,000,000.00	9,100,000.00	5,100.00 +	0.06 %+	500,000.00	4,000,000.00	4,000,000.00
20007001/22020405	Maintenance of Plants/Generators	120,000.00	158,000.00	900,000.00	835,000.00	677,000.00 +	81.08 %+	140,000.00	900,000.00	900,000.00
20007001/22020406	Other Maintenance Services	143,000.00	463,000.00	400,000.00	465,000.00	2,000.00 +	0.43 %+	200,000.00	400,000.00	400,000.00
20007001/22020414	Maintenance of office equipment			900,000.00	900,000.00	900,000.00 +	100.00 %+	500,000.00	900,000.00	900,000.00
20007001/22020501	Local Training (Organising IPSAS Training for Accounting officers	3,955,288.00	1,108,100.00	5,000,000.00	2,400,000.00	1,291,900.00 +	53.83 %+	5,000,000.00	5,000,000.00	5,000,000.00
20007001/22020503	Training & Staff Development			1,500,000.00	500,000.00	500,000.00 +	100.00 %+			
20007001/22020506	Seminar and Conferences			1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+			
20007001/22020601	Security Services	1,066,000.00	980,000.00		1,000,000.00	20,000.00 +	2.00 %+	1,200,000.00	1,400,000.00	1,400,000.00
20007001/22020605	Cleaning & Fumigation Services	273,300.00	114,800.00	800,000.00	800,000.00	685,200.00 +	85.65 %+	300,000.00	350,000.00	350,000.00
20007001/22020710	Monitoring and evaluation			1,000,000.00	90,000.00	90,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
20007001/22020801	Motor Vehicle Fuel Cost	3,215,700.00	7,818,370.00	1,500,000.00	8,000,000.00	181,630.00 +	2.27 %+	3,500,000.00	3,500,000.00	3,500,000.00
20007001/22020803	Plant/Generator Fuel Cost	126,200.00		800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
20007001/22020901	Bank Charges(Other Than Interest)	65,620,283.33	636,114,189.03	250,000,000.00	640,000,000.00	3,885,810.97 +	0.61 %+	86,000,000.00	100,000,000.00	100,000,000.00
20007001/22020902	Insurance Premium		8,062.50		10,000.00	1,937.50 +	19.38 %+			
20007001/22020904	Other CRF (Bank Charges)	6,260,244.87	100,000.00		120,000.00	20,000.00 +	16.67 %+	7,000,000.00	7,200,000.00	7,200,000.00
20007001/22021001	Refreshment & Meals	3,499,600.00	4,709,400.00	600,000.00	4,720,000.00	10,600.00 +	0.22 %+	3,700,000.00	4,000,000.00	4,000,000.00
20007001/22021002	Honorarium & Sitting Allowance	30,000.00		5,000,000.00	880,000.00	880,000.00 +	100.00 %+			
20007001/22021003	Publicity & Advertising	1,264,630.00	767,800.00		780,000.00	12,200.00 +	1.56 %+	1,400,000.00		
20007001/22021004	Medical Expenses	22,000.00						1,000,000.00		
20007001/22021005	Postages and Courier Services	277,300.00	87,600.00	100,000.00	100,000.00	12,400.00 +	12.40 %+	300,000.00	100,000.00	100,000.00
20007001/22021007	Welfare Packages (Christmas gifts for Staff and well wishers	2,824,000.00	1,375,000.00	4,000,000.00	3,050,000.00	1,675,000.00 +	54.92 %+	3,000,000.00	4,000,000.00	4,000,000.00
20007001/22021008	Subscription To Professional Bodies (Annual subscription to			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
20007001/22021014	Annual Budget Expenses and Administration		650,000.00	700,000.00	700,000.00	50,000.00 +	7.14 %+	400,000.00	700,000.00	700,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20007001/22021016 Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
20007001/22021022 Donations		7,692,000.00		7,700,000.00	8,000.00 +	0.10 %+			
20007001/22021023 Final Account Preparation/Verification Expenses	10,910,000.00	20,900,000.00	20,000,000.00	20,950,000.00	50,000.00 +	0.24 %+	14,000,000.00	15,000,000.00	15,000,000.00
Sub-Total: Overhead	**177,893,181.67**	**854,659,241.53**	**390,150,000.00**	**874,600,000.00**	**19,940,758.47 +**	**2.28 %+**	**226,510,000.00**	**246,050,000.00**	**246,050,000.00**
Total Recurrent Expenditure	**279,263,181.67**	**869,040,153.53**	**990,150,000.00**	**890,450,000.00**	**21,409,846.47 +**	**2.40 %+**	**741,510,000.00**	**861,050,000.00**	**911,050,000.00**
20008001 - Board Of Internal Revenue									
20008001/21010101 Basic Salary	170,399,235.69	170,748,678.34	205,068,799.00	203,368,799.00	32,620,120.66 +	16.04 %+	178,919,190.00	205,068,799.00	615,206,397.00
20008001/21020101 Housing/Rent Allowance	25,166,715.47	23,715,383.56	31,190,972.00	31,190,972.00	7,475,588.44 +	23.97 %+	26,425,050.00	31,190,972.00	93,572,916.00
20008001/21020102 Transport Allowance	5,094,750.00	4,705,750.00	5,792,200.00	5,490,200.00	784,450.00 +	14.29 %+	5,349,480.00	5,792,200.00	17,376,600.00
20008001/21020103 Meal Subsidy	2,320,098.56	4,369,878.71	2,676,400.00	4,376,400.00	6,521.29 +	0.15 %+	2,436,100.00	2,676,400.00	8,029,200.00
20008001/21020104 Utility Allowance	1,823,650.00	1,637,950.00	2,115,800.00	2,005,800.00	367,850.00 +	18.34 %+	1,914,830.00	2,115,800.00	6,347,400.00
20008001/21020105 Entertainment Allowance	80,400.00	108,600.00		110,000.00	1,400.00 +	1.27 %+	84,420.00		
20008001/21020106 Leave Allowance			20,413,861.00	20,413,861.00	20,413,861.00 +	100.00 %+		20,413,861.00	61,241,583.00
20008001/21020107 Domestic Staff Allowance	4,934,642.00	6,011,923.00	13,571,214.00	13,571,214.00	7,559,291.00 +	55.70 %+	5,181,370.00	13,571,214.00	40,713,642.00
20008001/21020111 Hazard Allowance		223,100.00		250,000.00	26,900.00 +	10.76 %+			
20008001/21020113 Teaching Allowance		23,826.56		25,000.00	1,173.44 +	4.69 %+			
20008001/21020131 Arrears (Allowances)		23,093.85		25,000.00	1,906.15 +	7.62 %+			
20008001/21020138 Auditor Allowance		999.96		2,000.00	1,000.04 +	50.00 %+			
Total Personal Cost	**209,819,491.72**	**211,569,183.98**	**280,829,246.00**	**280,829,246.00**	**69,260,062.02 +**	**24.66 %+**	**220,310,440.00**	**280,829,246.00**	**842,487,738.00**
Sub Total: Personnel Cost	**209,819,491.72**	**211,569,183.98**	**280,829,246.00**	**280,829,246.00**	**69,260,062.02 +**	**24.66 %+**	**220,310,440.00**	**280,829,246.00**	**842,487,738.00**
20008001/22020101 Local Transport & Travel-Training	6,825,000.00	1,274,165.00	10,000,000.00	4,000,000.00	2,725,835.00 +	68.15 %+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/22020102 Local Transport & Travel-Others	8,086,714.00	10,083,100.00	20,000,000.00	17,800,000.00	7,716,900.00 +	43.35 %+	8,500,000.00	8,500,000.00	8,500,000.00
20008001/22020103 International Transport & Travel Training	5,810,000.00	9,007,500.00	13,000,000.00	10,100,000.00	1,092,500.00 +	10.82 %+	7,000,000.00	7,000,000.00	7,000,000.00
20008001/22020105 Hotel accommodation	1,270,000.00	1,548,000.00	2,000,000.00	2,000,000.00	452,000.00 +	22.60 %+	1,400,000.00	1,400,000.00	1,400,000.00
20008001/22020201 Electricity Charges	7,500.00	506,300.00		550,000.00	43,700.00 +	7.95 %+			
20008001/22020202 Telephone Charges	881,500.00	98,600.00	2,000,000.00	130,000.00	31,400.00 +	24.15 %+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020203 Internet Access Charges	6,721,810.00	10,860,500.00	5,000,000.00	11,000,000.00	139,500.00 +	1.27 %+	7,100,000.00	7,100,000.00	7,100,000.00
20008001/22020205 Water Rate	55,500.00	149,000.00	1,000,000.00	450,000.00	301,000.00 +	66.89 %+	100,000.00	100,000.00	100,000.00
20008001/22020206 Sewerage Charges	3,921,000.00	2,880,000.00		2,900,000.00	20,000.00 +	0.69 %+	4,200,000.00	4,200,000.00	4,200,000.00
20008001/22020207 Leased Communication Lines	1,912,000.00	45,675,000.00		45,680,000.00	5,000.00 +	0.01 %+	2,000,000.00	4,500,000.00	4,500,000.00
20008001/22020301 Office Stationeries/Computer Consumables	15,199,990.00	22,167,960.00	20,000,000.00	22,200,000.00	32,040.00 +	0.14 %+	16,000,000.00	16,000,000.00	16,000,000.00
20008001/22020303 Newspapers	903,205.27	338,000.00	500,000.00	500,000.00	162,000.00 +	32.40 %+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22020305 Printing of Non Security Documents`	11,325,000.00	1,442,000.00	10,000,000.00	7,300,000.00	5,858,000.00 +	80.25 %+	12,000,000.00	12,000,000.00	12,000,000.00
20008001/22020306 Printing of Security Documents	1,400,000.00	995,500.00	20,000,000.00	1,000,000.00	4,500.00 +	0.45 %+	1,500,000.00	1,500,000.00	1,500,000.00
20008001/22020308 Field & Camping Materials Supplies			5,000,000.00	50,000.00	50,000.00 +	100.00 %+			
20008001/22020312 Service Material	44,459,658.82	1,860,799.69		1,870,000.00	9,200.31 +	0.49 %+	40,000,000.00	45,000,000.00	45,000,000.00
20008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,796,100.00	4,716,600.00	2,000,000.00	4,800,000.00	83,400.00 +	1.74 %+	6,200,000.00	6,200,000.00	6,200,000.00
20008001/22020402 Maintenance of Office Furniture	11,006,000.00	2,409,300.25	1,000,000.00	2,500,000.00	90,699.75 +	3.63 %+	12,000,000.00	12,000,000.00	12,000,000.00
20008001/22020403 Maintenance of Office Building Residential Qtrs.	5,265,876.00	1,055,250.00	2,000,000.00	1,650,000.00	594,750.00 +	36.05 %+	5,600,000.00	5,600,000.00	5,600,000.00
20008001/22020404 Maintenance of Office IT Equipment	3,620,550.00	754,900.00	1,000,000.00	1,000,000.00	245,100.00 +	24.51 %+	3,800,000.00	3,800,000.00	3,800,000.00
20008001/22020405 Maintenance of Plants/Generators	9,272,000.00	3,156,161.00	500,000.00	3,200,000.00	43,839.00 +	1.37 %+	10,000,000.00	10,000,000.00	10,000,000.00
20008001/22020406 Other Maintenance Services	7,249,600.00	341,600.00	500,000.00	500,000.00	158,400.00 +	31.68 %+	7,800,000.00	7,800,000.00	7,800,000.00
20008001/22020501 Local Training	3,135,000.00	3,640,000.00	4,000,000.00	4,000,000.00	360,000.00 +	9.00 %+	3,300,000.00	3,300,000.00	3,300,000.00
20008001/22020506 Seminar Conferences			20,000,000.00	5,700,000.00	5,700,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20008001/22020601 Security Services	9,857,000.00	12,412,500.00	2,000,000.00	12,500,000.00	87,500.00 +	0.70 %+	10,500,000.00	10,500,000.00	10,500,000.00
20008001/22020602 Office Rent	1,932,600.00	4,305,000.00	20,000,000.00	5,000,000.00	695,000.00 +	13.90 %+	2,100,000.00	2,100,000.00	2,100,000.00
20008001/22020603 Residential Rent	3,470,000.00	300,000.00		350,000.00	50,000.00 +	14.29 %+	4,000,000.00	4,000,000.00	4,000,000.00
20008001/22020605 Cleaning & Fumigation Services	9,165,000.00	9,231,375.65	1,000,000.00	9,500,000.00	268,624.35 +	2.83 %+	10,000,000.00	10,000,000.00	10,000,000.00
20008001/22020701 Financial Consulting	1,608,588,767.14	1,300,725,261.64	900,000,000.00	1,300,726,261.00	999.36 +	0.00 %+	500,000,000.00	1,000,000,000.00	1,000,000,000.00
20008001/22020207 Information Technology Consulting	4,264,100.00	631,000.00		650,000.00	19,000.00 +	2.92 %+	4,500,000.00		
20008001/22020703 Legal Services	1,253,500.00	1,546,000.00	5,500,000.00	2,800,000.00	1,254,000.00 +	44.79 %+	1,400,000.00	1,400,000.00	1,400,000.00
20008001/22020710 Monitoring and evaluation	2,691,500.00	2,340,500.00	2,500,000.00	2,500,000.00	159,500.00 +	6.38 %+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22020711 Consulting Services	225,000.00						300,000.00	300,000.00	300,000.00
20008001/22020801 Motor Vehicle Fuel Cost	2,463,000.00	2,711,000.00	10,000,000.00	10,000,000.00	7,289,000.00 +	72.89 %+	2,600,000.00	2,600,000.00	2,600,000.00
20008001/22020803 Plant/Generator Fuel Cost	3,127,500.00	16,241,583.75	2,000,000.00	16,300,000.00	58,416.25 +	0.36 %+	3,300,000.00	3,300,000.00	3,300,000.00
20008001/22020901 Bank Charges (Other Than Interests)	329,501.01	227,337.71	1,000,000.00	1,650,000.00	1,422,662.29 +	86.22 %+	400,000.00	400,000.00	400,000.00
20008001/22020902 Insurance Premium	5,985,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	6,300,000.00	6,300,000.00	6,300,000.00
20008001/22021001 Refreshment & Meals	7,582,925.00	1,885,600.00	1,000,000.00	1,900,000.00	14,400.00 +	0.76 %+	8,000,000.00	8,000,000.00	8,000,000.00
20008001/22021002 Honorarium & Sitting Allowance	1,066,000.00	3,670,000.00	1,000,000.00	3,700,000.00	30,000.00 +	0.81 %+	1,200,000.00	1,200,000.00	1,200,000.00
20008001/22021003 Publicity & Advertisements	2,736,250.00	6,783,225.00	10,000,000.00	9,100,000.00	2,316,775.00 +	25.46 %+	3,000,000.00	3,000,000.00	3,000,000.00
20008001/22021006 Postage & Courier Services	935,600.00	1,621,255.00	1,000,000.00	1,650,000.00	28,745.00 +	1.74 %+	1,000,000.00	1,000,000.00	1,000,000.00
20008001/22021007 Welfare Packages	115,118,033.70	81,006,795.80	50,000,000.00	81,007,795.00	999.20 +	0.00 %+	120,000,000.00	120,000,000.00	120,000,000.00
20008001/22021008 Subscription to Professional bodies	219,242,924.92	88,059,394.20		88,060,394.00	999.80 +	0.00 %+	120,000,000.00	120,000,000.00	120,000,000.00
20008001/22021014 Annual Budget Expenses and Administration	200,000.00	200,000.00	1,000,000.00	1,000,000.00	800,000.00 +	80.00 %+	210,000.00	210,000.00	210,000.00
20008001/22021016 Servicom							300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	**2,154,358,205.86**	**1,658,858,064.69**	**1,148,000,000.00**	**1,699,774,450.00**	**40,916,385.31 +**	**2.41 %+**	**959,610,000.00**	**1,462,610,000.00**	**1,462,610,000.00**
Total Recurrent Expenditure	**2,364,177,697.58**	**1,870,427,248.67**	**1,428,829,246.00**	**1,980,603,696.00**	**110,176,447.33 +**	**5.56 %+**	**1,179,920,440.00**	**1,743,439,246.00**	**2,305,097,738.00**
20012001 - Enugu Gaming Commission									
20012001/21010101 Basic Salary	16,427,775.77	16,134,796.87	16,203,700.00	16,203,700.00	68,903.13 +	0.43 %+	17,249,160.00	17,953,400.00	17,953,400.00
20012001/21020101 Housing/Rent Allowance	2,190,740.00	2,246,433.15	2,337,495.00	2,337,495.00	91,061.85 +	3.90 %+	2,300,280.00	2,642,307.00	2,642,307.00
20012001/21020102 Transport Allowance	463,050.00	443,650.00	448,800.00	448,800.00	5,150.00 +	1.15 %+	486,200.00	478,000.00	478,000.00
20012001/21020103 Meal Subsidy	210,800.00	203,600.00	205,200.00	205,200.00	1,600.00 +	0.78 %+	221,340.00	222,000.00	222,000.00
20012001/21020104 Utility Allowance	154,950.00	147,600.00	152,400.00	152,400.00	4,800.00 +	3.15 %+	162,690.00	236,592.00	236,592.00
20012001/21020105 Entertainment Allowance	15,400.00	8,400.00	27,600.00	27,600.00	19,200.00 +	69.57 %+	16,170.00		
20012001/21020106 Leave Allowance			1,620,400.00	1,070,400.00	1,070,400.00 +	100.00 %+		1,170,900.00	1,170,900.00
20012001/21020107 Domestic Staff Allowance	764,522.00	417,012.00	1,668,000.00	418,000.00	988.00 +	0.24 %+	802,750.00	1,286,000.00	1,286,000.00
20012001/21020131 Arrears Allowance	7,880.00						8,270.00		
Total Personal Cost	**20,235,117.77**	**19,601,492.02**	**22,663,595.00**	**20,863,595.00**	**1,262,102.98 +**	**6.05 %+**	**21,246,860.00**	**23,989,199.00**	**23,989,199.00**
Sub Total: Personnel Cost	**20,235,117.77**	**19,601,492.02**	**22,663,595.00**	**20,863,595.00**	**1,262,102.98 +**	**6.05 %+**	**21,246,860.00**	**23,989,199.00**	**23,989,199.00**
20012001/22020102 Local Transport & Travel-Others	318,485.45	310,000.00	500,000.00	500,000.00	190,000.00 +	38.00 %+	500,000.00	500,000.00	500,000.00
20012001/22020301 Office Stationeries/Computer Consumables	1,873,300.00	2,004,058.00	800,000.00	2,050,000.00	45,942.00 +	2.24 %+	2,000,000.00	800,000.00	800,000.00
20012001/22020305 Printing of Non Security Documents			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
20012001/22020306 Printing of Security Documents	1,175,000.00						1,300,000.00	1,500,000.00	1,500,000.00
20012001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00 +	100.00 %+		300,000.00	300,000.00
20012001/22020403 Maintenance of Office Building/Residential Qtrs.	14,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	50,000.00	300,000.00	300,000.00
20012001/22020404 Maintenance of Office / IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+		300,000.00	300,000.00
20012001/22020406 Other maintenance Services	6,000.00						100,000.00		

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
20012001/22020605 Cleaning & Fumigation Services	30,000.00	17,000.00	100,000.00	100,000.00	83,000.00 +	83.00 %+	100,000.00	100,000.00	100,000.00
20012001/22020801 Motor Vehicle Fuel Cost	32,000.00	17,000.00	300,000.00	300,000.00	283,000.00 +	94.33 %+	100,000.00	300,000.00	300,000.00
20012001/22020801 Plant/Generator Fuel Cost	120,000.00	51,000.00	300,000.00	298,000.00	247,000.00 +	82.89 %+	130,000.00		
20012001/22020901 Bank Charges(Other Than Interest)	7,342.36	1,263.09		2,000.00	736.91 +	36.85 %+	20,000.00		
20012001/22021001 Refreshment & Meals			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
20012001/22021002 Honorarium & Sitting Allowance			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
20012001/22021003 Publicity & Advertisements		500,000.00		550,000.00	50,000.00 +	9.09 %+			
20012001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
20012001/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	**3,576,127.81**	**2,900,321.09**	**3,400,000.00**	**5,200,000.00**	**2,299,678.91 +**	**44.22 %+**	**4,900,000.00**	**4,900,000.00**	**4,900,000.00**
Total Recurrent Expenditure	**23,811,245.58**	**22,501,813.11**	**26,063,595.00**	**26,063,595.00**	**3,561,781.89 +**	**13.67 %+**	**26,146,860.00**	**28,889,199.00**	**28,889,199.00**
22001001 - Ministry of Commerce and Industry									
22001001/21010101 Basic Salary	128,768,719.24	120,335,100.21	153,812,150.00	153,812,150.00	33,477,049.79 +	21.76 %+	135,207,150.00	137,402,077.00	139,402,077.00
22001001/21020101 Housing/Rent Allowance	19,298,368.71	18,167,785.33	22,259,000.00	22,259,000.00	4,091,214.67 +	18.38 %+	20,263,280.00	23,632,058.00	25,632,058.00
22001001/21020102 Transport Allowance	3,636,400.00	3,362,350.00	4,482,800.00	4,482,800.00	1,120,450.00 +	24.99 %+	3,818,220.00	5,786,858.00	5,786,858.00
22001001/21020103 Meal Subsidy	1,664,400.00	1,544,200.00	2,199,850.00	2,119,850.00	575,650.00 +	27.16 %+	1,747,620.00	2,517,394.00	2,517,394.00
22001001/21020104 Utility Allowance	1,309,200.00	1,219,250.00	1,660,200.00	1,460,200.00	240,950.00 +	16.50 %+	1,374,660.00	1,799,244.00	1,799,244.00
22001001/21020105 Entertainment Allowance	43,800.00	62,900.00	250,000.00	250,000.00	187,100.00 +	74.84 %+	45,990.00		
22001001/21020106 Leave Allowance			15,443,370.00	15,443,370.00	15,443,370.00 +	100.00 %+		1,799,244.00	1,799,244.00
22001001/21020107 Domestic Staff Allowance	2,571,574.00	3,370,847.00	5,271,970.00	5,271,970.00	1,901,123.00 +	36.06 %+	2,700,150.00	5,360,730.00	5,360,730.00
22001001/21020108 Shift Allowance	78,537.00	75,179.25		80,000.00	4,820.75 +	6.03 %+	82,460.00		
22001001/21020131 Arrears Allowances		171,980.36		200,000.00	28,019.64 +	14.01 %+			
Total Personal Cost	**157,370,998.95**	**148,309,592.15**	**205,379,340.00**	**205,379,340.00**	**57,069,747.85 +**	**27.79 %+**	**165,239,530.00**	**178,297,605.00**	**182,297,605.00**
Sub Total: Personnel Cost	**157,370,998.95**	**148,309,592.15**	**205,379,340.00**	**205,379,340.00**	**57,069,747.85 +**	**27.79 %+**	**165,239,530.00**	**178,297,605.00**	**182,297,605.00**
22001001/22020101 Local Transport & Travel-Training	252,250.00		1,000,000.00	700,000.00	700,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
22001001/22020102 Local Transport & Travel-Others	2,252,034.00	906,396.00	1,000,000.00	980,000.00	73,604.00 +	7.51 %+	2,500,000.00	2,500,000.00	2,500,000.00
22001001/22020104 International Transport & Travel-Others			3,000,000.00	5,910,000.00	5,910,000.00 +	100.00 %+			
22001001/22020105 Hotel accommodation		295,000.00		300,000.00	5,000.00 +	1.67 %+			
22001001/22020203 Internet Access Charges		15,000.00		20,000.00	5,000.00 +	25.00 %+			
22001001/22020301 Office Stationeries/Computer Consumables	3,293,600.00	2,776,800.00	2,000,000.00	2,780,000.00	3,200.00 +	0.12 %+	3,500,000.00	3,500,000.00	3,500,000.00
22001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+			
22001001/22020304 Magazines & Periodicals			100,000.00	100,000.00	100,000.00 +	100.00 %+			
22001001/22020306 Printing of Security Documents			1,000,000.00	220,000.00	220,000.00 +	100.00 %+			
22001001/22020312 Service Materials			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	785,000.00	1,093,000.00	900,000.00	1,100,000.00	7,000.00 +	0.64 %+	850,000.00	850,000.00	850,000.00
22001001/22020402 Maintenance of Office Furniture			400,000.00	200,000.00	200,000.00 +	100.00 %+			
22001001/22020403 Maintenance of Office Building/Residential Qtrs.			300,000.00	300,000.00	300,000.00 +	100.00 %+			
22001001/22020404 Maintenance of Office IT Equipment	250,000.00	4,000,000.00	500,000.00	4,100,000.00	100,000.00 +	2.44 %+	300,000.00	300,000.00	300,000.00
22001001/22020405 Maintenance of Plants/Generators	10,400.00		250,000.00	250,000.00	250,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22001001/22020406 Other Maintenance Services			600,000.00	600,000.00	600,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22001001/22020412 Maintenance of Markets/Public Places			1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+			
22001001/22020501 Local Training	5,240,000.00						5,500,000.00	5,500,000.00	5,500,000.00
22001001/22020506 Seminar & Conference	520,000.00						1,600,000.00	1,600,000.00	1,600,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
22001001/22020601	Security Services	4,499,849.00	4,995,000.00	2,000,000.00	5,000,000.00	5,000.00 +	0.10 %+	4,800,000.00	4,800,000.00	4,800,000.00
22001001/22020605	Cleaning & Fumigation Services	1,998,000.00	5,200.00	300,000.00	300,000.00	294,800.00 +	98.27 %+	2,100,000.00	2,100,000.00	2,100,000.00
22001001/22020701	Financial Consulting		5,761,720.00	5,000,000.00	5,780,000.00	18,280.00 +	0.32 %+			
22001001/22020705	Architectural Services	300,000.00						400,000.00	400,000.00	400,000.00
22001001/22020710	Monitoring and evaluation			1,000,000.00	220,000.00	220,000.00 +	100.00 %+			
22001001/22020801	Motor Vehicle Fuel Cost	56,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22001001/22020803	Plant/Generator Fuel Cost	90,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22001001/22020901	Bank Charges	1,790.25	2,634.50	300,000.00	300,000.00	297,365.50 +	99.12 %+	10,000.00	10,000.00	10,000.00
22001001/22021001	Refreshment & Meals	220,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
22001001/22021002	Honorarium/Sitting Allowance	552,700.00						600,000.00	600,000.00	600,000.00
22001001/22021003	Publicity & Advertisements	915,000.00	3,900,000.00	1,000,000.00	3,910,000.00	10,000.00 +	0.26 %+	1,000,000.00	1,000,000.00	1,000,000.00
22001001/22021014	Annual Budget Expenses and Administration	230,000.00	140,000.00	150,000.00	150,000.00	10,000.00 +	6.67 %+	250,000.00	250,000.00	250,000.00
22001001/22021016	Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+			
22001001/22021021	Special Days/Celebrations (Organising the annual Trade Fair	4,999,250.00	6,750,820.00	15,000,000.00	8,400,000.00	1,649,180.00 +	19.63 %+	5,300,000.00	5,300,000.00	5,300,000.00
Sub-Total: Overhead		**26,465,873.25**	**30,641,570.50**	**40,400,000.00**	**46,220,000.00**	**15,578,429.50 +**	**33.70 %+**	**30,760,000.00**	**30,760,000.00**	**30,760,000.00**
Total Recurrent Expenditure		**183,836,872.20**	**178,951,162.65**	**245,779,340.00**	**251,599,340.00**	**72,648,177.35 +**	**28.87 %+**	**195,999,530.00**	**209,057,605.00**	**213,057,605.00**
22018001 - Small and Medium Scale Enterprises										
22018001/21020102	Transport Allowance	187,000.00								
22018001/21020107	Domestic Staff Allowance	1,737,000.00	130,000.00		140,000.00	10,000.00 +	7.14 %+			
Total Personal Cost		**1,924,000.00**	**130,000.00**		**140,000.00**	**10,000.00 +**	**7.14 %+**			
22018001/22020101	Local Travel and Transport - Training	306,358.00	58,500.00		60,000.00	1,500.00 +	2.50 %+	500,000.00	500,000.00	500,000.00
22018001/22020102	Local Transport & Travel-Others	1,630,328.00	1,398,570.93	2,000,000.00	1,860,000.00	461,429.07 +	24.81 %+	1,800,000.00	1,800,000.00	1,800,000.00
22018001/22020205	Water Rates	15,050.00	122,300.00	400,000.00	340,000.00	217,700.00 +	64.03 %+	50,000.00	50,000.00	50,000.00
22018001/22020206	Sewerage Charges	12,500.00						50,000.00	50,000.00	50,000.00
22018001/22020301	Office Stationeries/Computer Consumables	2,011,000.00	2,674,125.07	500,000.00	2,700,000.00	25,874.93 +	0.96 %+	2,200,000.00	2,200,000.00	2,200,000.00
22018001/22020401	Maintenance of Motor Vehicles/Transport Equipment	685,400.00	326,000.00	400,000.00	400,000.00	74,000.00 +	18.50 %+	800,000.00	800,000.00	800,000.00
22018001/22020402	Maintenance of Office Furniture	44,400.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22018001/22020403	Maintenance of Office Building/Residential Qtrs.	1,266,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	1,400,000.00	1,400,000.00	1,400,000.00
22018001/22020404	Maintenance of Office IT Equipment	240,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
22018001/22020405	Maintenance of Plants/Generators	502,100.00	60,000.00	300,000.00	300,000.00	240,000.00 +	80.00 %+	600,000.00	600,000.00	600,000.00
22018001/22020406	Other Maintenance Services	710,664.00	8,000.00	500,000.00	500,000.00	492,000.00 +	98.40 %+	800,000.00	800,000.00	800,000.00
22018001/22020501	Local Training	147,847,720.00		3,000,000.00	800,000.00	800,000.00 +	100.00 %+	160,000,000.00	160,000,000.00	160,000,000.00
22018001/22020506	Seminar and Conferences			10,000,000.00	6,750,000.00	6,750,000.00 +	100.00 %+			
22018001/22020601	Security Services	536,000.00	248,200.00		250,000.00	1,800.00 +	0.72 %+	600,000.00	600,000.00	600,000.00
22018001/22020605	Cleaning &Fumigation Services	76,150.00	61,864.00	700,000.00	700,000.00	638,136.00 +	91.16 %+	100,000.00	100,000.00	100,000.00
22018001/22020710	Monitoring and evaluation			500,000.00	250,000.00	250,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,200,000.00
22018001/22020801	Motor Vehicle Fuel Cost	831,800.00	1,532,140.00	600,000.00	1,550,000.00	17,860.00 +	1.15 %+	1,000,000.00	1,000,000.00	1,000,000.00
22018001/22020803	Plant/Generator Fuel Cost		477,300.00	600,000.00	598,000.00	120,700.00 +	20.18 %+	600,000.00	600,000.00	700,000.00
22018001/22020901	Bank Charges - Other than Interest	5,169.51	1,338.50		2,000.00	661.50 +	33.08 %+	20,000.00	20,000.00	20,000.00
22018001/22021001	Refreshment & Meals	1,170,700.00	78,000.00	500,000.00	500,000.00	422,000.00 +	84.40 %+	1,300,000.00	1,300,000.00	1,300,000.00
22018001/22021002	Honorarium & Sitting Allowance	90,000.00						100,000.00	100,000.00	100,000.00
22018001/22021003	Publicity & Advertisements	240,800.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
22018001/22021007	Welfare Packages			800,000.00	800,000.00	800,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
22018001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+			
22018001/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
22018001/22021021 Special Days/Celebrations (Organising trade show and market		60,000.00	2,000,000.00	1,050,000.00	990,000.00 +	94.29 %+			
Sub-Total: Overhead	**158,222,139.51**	**7,106,338.50**	**24,900,000.00**	**21,510,000.00**	**14,403,661.50 +**	**66.96 %+**	**174,020,000.00**	**174,020,000.00**	**174,320,000.00**
Total Recurrent Expenditure	**160,146,139.51**	**7,236,338.50**	**24,900,000.00**	**21,650,000.00**	**14,413,661.50 +**	**66.58 %+**	**174,020,000.00**	**174,020,000.00**	**174,320,000.00**
22001002 - Enugu State Investment Development Authority									
22001002/22020101 Local Travel and Transport - Training	4,971,000.00		1,000,000.00	100,000.00	100,000.00 +	100.00 %+	5,300,000.00	5,300,000.00	5,300,000.00
22001002/22020102 Local Transport & Travel-Others	1,090,000.00	2,140,500.00	5,500,000.00	5,500,000.00	3,359,500.00 +	61.08 %+	1,200,000.00	1,200,000.00	1,200,000.00
22001002/22020104 International Transport and Travels - Others			10,000,000.00	500,000.00	500,000.00 +	100.00 %+			
22001002/22020204 Satellite Broadcasting Access Charges	320,000.00	520,000.00	600,000.00	600,000.00	80,000.00 +	13.33 %+	400,000.00	400,000.00	400,000.00
22001002/22020301 Office Stationaries/Computer Consumables	910,000.00	1,495,500.00	600,000.00	1,500,000.00	4,500.00 +	0.30 %+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22020303 Newspaper		70,000.00	100,000.00	100,000.00	30,000.00 +	30.00 %+			
22001002/22020304 Magazines & Periodicals			50,000.00	65,000.00	65,000.00 +	100.00 %+			
22001002/22020312 Service Materials	344,000.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
22001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	855,000.00	1,175,000.00	1,500,000.00	1,500,000.00	325,000.00 +	21.67 %+	1,000,000.00	1,000,000.00	1,000,000.00
22001002/22020404 Maintenance of Office Computers/IT equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+			
22001002/22020405 Maintenance of Plants and Generators			500,000.00	500,000.00	500,000.00 +	100.00 %+			
22001002/22020406 Other Maintenance Services			700,000.00	700,000.00	700,000.00 +	100.00 %+	600,000.00	600,000.00	700,000.00
22001002/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
22001002/22020506 Seminars and Conferences			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
22001002/22020711 Consulting Services		19,229,700.60	10,000,000.00	19,500,000.00	270,299.40 +	1.39 %+			
22001002/22020801 Motor Vehicle Fuel Cost	120,000.00	475,000.00	700,000.00	700,000.00	225,000.00 +	32.14 %+	200,000.00	200,000.00	200,000.00
22001002/22020803 Plant/Generator Fuel Cost			600,000.00	600,000.00	600,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22001002/22020901 Bank Charges (Other than interest)	11,324.77	40,715.03	30,000.00	45,000.00	4,284.97 +	9.52 %+	20,000.00	20,000.00	20,000.00
22001002/22021001 Refreshment and Meals	129,000.00	19,000.00	400,000.00	400,000.00	381,000.00 +	95.25 %+	150,000.00	150,000.00	150,000.00
22001002/22021002 Honorarium and Sitting Allowances			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
22001002/22021008 Subscription to Professional Bodies	542,877.00						600,000.00	600,000.00	600,000.00
22001002/22021014 Annual Budget Expenses and Administration			250,000.00	250,000.00	250,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead	**9,293,201.77**	**25,165,415.63**	**38,630,000.00**	**38,660,000.00**	**13,494,584.37 +**	**34.91 %+**	**11,070,000.00**	**11,070,000.00**	**11,170,000.00**
Total Recurrent Expenditure	**9,293,201.77**	**25,165,415.63**	**38,630,000.00**	**38,660,000.00**	**13,494,584.37 +**	**34.91 %+**	**11,070,000.00**	**11,070,000.00**	**11,170,000.00**
22018003 - Enugu Marketing Company									
22018003/22020102 Local Transport & Travel-Others			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
22018003/22020201 Electricity Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
22018003/22020205 Water Rates			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
22018003/22020206 Sewerage Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
22018003/22020312 Service Materials			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
22018003/22020401 Maintenance of Motor Vehicles/Transport Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
22018003/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
22018003/22020404 Maintenance of Office IT Equipment			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22018003/22000406 Other Maintenance Services			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
22018003/22020710 Monitoring and evaluation			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
22018003/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00 +	100.00 %+	200,000.00	800,000.00	800,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
22018003/22020802 Other Transport Equipment Fuel Cost			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
22018003/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
22018003/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**3,900,000.00**	**3,900,000.00**	**3,900,000.00 +**	**100.00 %+**	**3,000,000.00**	**3,900,000.00**	**3,900,000.00**
Total Recurrent Expenditure			**3,900,000.00**	**3,900,000.00**	**3,900,000.00 +**	**100.00 %+**	**3,000,000.00**	**3,900,000.00**	**3,900,000.00**
27001001 - Ministry Of Labour And Productivity									
27001001/21010101 Basic Salary	11,554,800.68	13,430,077.81	7,499,225.00	13,449,225.00	19,147.19 +	0.14 %+	12,132,540.00	12,499,225.00	12,499,225.00
27001001/21020101 Housing/Rent Allowance	1,590,316.28	2,019,620.08	4,723,744.00	2,023,744.00	4,123.92 +	0.20 %+	1,669,830.00	1,723,744.00	1,723,744.00
27001001/21020102 Transport Allowance	361,250.00	375,950.00	1,007,000.00	1,007,000.00	631,050.00 +	62.67 %+	379,310.00	1,007,000.00	1,007,000.00
27001001/21020103 Meal Subsidy	215,802.00	171,300.00	365,020.00	365,020.00	193,720.00 +	53.07 %+	226,590.00	265,020.00	265,020.00
27001001/21020104 Utility Allowance	271,693.69	136,050.00	355,500.00	355,500.00	219,450.00 +	61.73 %+	285,280.00	305,500.00	305,500.00
27001001/21020105 Entertainment Allowance	1,800.00		32,400.00	32,400.00	32,400.00 +	100.00 %+	1,890.00	20,400.00	20,400.00
27001001/21020107 Domestic Staff Allowance	139,004.00		778,930.00	678,930.00	678,930.00 +	100.00 %+	145,950.00	178,930.00	178,930.00
27001001/20020131 Arrears (Allowances)		85,490.18		100,000.00	14,509.82 +	14.51 %+			
Total Personal Cost	**14,134,666.65**	**16,218,488.07**	**14,761,819.00**	**18,011,819.00**	**1,793,330.93 +**	**9.96 %+**	**14,841,390.00**	**15,999,819.00**	**15,999,819.00**
Sub Total: Personnel Cost	**14,134,666.65**	**16,218,488.07**	**14,761,819.00**	**18,011,819.00**	**1,793,330.93 +**	**9.96 %+**	**14,841,390.00**	**15,999,819.00**	**15,999,819.00**
27001001/22020101 Local Travel and Transport - Training	255,000.00		500,000.00	380,000.00	380,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
27001001/22020102 Local Travel and Transport - Others	671,650.00	1,104,000.00	1,000,000.00	1,120,000.00	16,000.00 +	1.43 %+	800,000.00	800,000.00	800,000.00
27001001/22020101 International Transport and Travels - training			5,000,000.00	3,470,000.00	3,470,000.00 +	100.00 %+			
27001001/22020202 Telephone Services	5,000.00						40,000.00	40,000.00	40,000.00
27001001/22020205 Water Rates		7,000.00	300,000.00	300,000.00	293,000.00 +	97.67 %+			
27001001/22020208 Software Charges/License Renewal(Law Pavilion)			200,000.00	30,000.00	30,000.00 +	100.00 %+			
27001001/22020301 Office Stationeries Computer/Consumables	1,282,750.00	766,000.00	600,000.00	770,000.00	4,000.00 +	0.52 %+	1,500,000.00	1,500,000.00	1,500,000.00
27001001/22020303 Newspapers			50,000.00	50,000.00	50,000.00 +	100.00 %+			
27001001/22020304 Magazines & Periodicals(Labour Focus magazine)			500,000.00	500,000.00	500,000.00 +	100.00 %+			
27001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	173,000.00	50,000.00	500,000.00	650,000.00	600,000.00 +	92.31 %+	200,000.00	200,000.00	200,000.00
27001001/22020402 Maintenance of Office Furniture	47,500.00	148,500.00		150,000.00	1,500.00 +	1.00 %+	100,000.00	100,000.00	100,000.00
27001001/22020403 Maintenance of Office Building Residential Qtrs.	7,354,100.00						8,000,000.00	8,000,000.00	8,000,000.00
27001001/22020404 Maintenance of Office/IT Equipment	761,000.00	736,517.20		750,000.00	13,482.80 +	1.80 %+	800,000.00	800,000.00	800,000.00
27001001/22020405 Maintenance of Plants & Generators							300,000.00	300,000.00	300,000.00
27001001/22020406 Other Maintenance Services	62,600.00						100,000.00	100,000.00	100,000.00
27001001/22020501 Local Training		764,000.00		780,000.00	16,000.00 +	2.05 %+			
27001001/22020506 Seminar and Conferences							1,000,000.00	1,000,000.00	1,000,000.00
27001001/22020801 Motor Vehicle Fuel Cost	141,000.00		900,000.00	900,000.00	900,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
27001001/22020803 Plant Generator Fuel Cost			400,000.00	400,000.00	400,000.00 +	100.00 %+			
27001001/22020901 Bank Charges (Other Than interest)	69,165.85	6,283.80	50,000.00	50,000.00	43,716.20 +	87.43 %+	100,000.00	100,000.00	100,000.00
27001001/22021007 Welfare Packages	220,500.00	168,000.00	500,000.00	500,000.00	332,000.00 +	66.40 %+	240,000.00	240,000.00	240,000.00
27001001/22021014 Annual Budget Expenses and Administration		100,000.00	100,000.00	100,000.00					
27001001/22021016 Servicom	236,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
27001001/22021021 Special Days/Celebration	3,150,000.00	2,050,000.00	5,000,000.00	2,300,000.00	250,000.00 +	10.87 %+	3,400,000.00	3,400,000.00	3,400,000.00
Sub-Total: Overhead	**14,429,265.85**	**5,900,301.00**	**15,800,000.00**	**13,400,000.00**	**7,499,699.00 +**	**55.97 %+**	**17,430,000.00**	**17,430,000.00**	**17,430,000.00**
Total Recurrent Expenditure	**28,563,932.50**	**22,118,789.07**	**30,561,819.00**	**31,411,819.00**	**9,293,029.93 +**	**29.58 %+**	**32,271,390.00**	**33,429,819.00**	**33,429,819.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
28001001 - Ministry Of Science And Technology									
28001001/21010101 Basic Salary	24,567,194.85	28,714,887.21	26,065,620.00	28,765,620.00	50,732.79 +	0.18 %+	25,795,550.00	26,766,187.00	26,766,187.00
28001001/21020101 Housing/Rent Allowance	3,671,241.37	3,949,925.37	3,007,030.00	3,957,030.00	7,104.63 +	0.18 %+	3,854,800.00	3,938,438.00	3,938,438.00
28001001/21020102 Transport Allowance	682,250.00	1,112,418.68	789,000.00	1,139,000.00	26,581.32 +	2.33 %+	716,360.00	884,106.00	1,484,106.00
28001001/21020103 Meal Subsidy	313,100.00	325,000.00	360,000.00	331,400.00	6,400.00 +	1.93 %+	328,760.00	637,908.00	637,908.00
28001001/21020104 Utility Allowance	251,400.00	285,150.00	276,600.00	285,200.00	50.00 +	0.02 %+	263,970.00	454,846.00	454,846.00
28001001/21020105 Entertainment Allowance	10,800.00	18,500.00		20,000.00	1,500.00 +	7.50 %+	11,340.00	37,206.00	37,206.00
28001001/21020106 Leave Allowance			2,512,060.00	1,467,060.00	1,467,060.00 +	100.00 %+		2,114,501.00	2,114,501.00
28001001/21020107 Domestic Staff Allowance	834,024.00	1,216,285.00	1,668,040.00	1,318,040.00	101,755.00 +	7.72 %+	875,730.00	737,728.00	737,728.00
28001001/21020108 Shift Allowance								30,837.00	30,837.00
28001001/21020111 Hazard Allowance		74,600.00		75,000.00	400.00 +	0.53 %+			
28001001/21020131 Arrears Allowance		16,634.75		20,000.00	3,365.25 +	16.83 %+		403,182.00	403,182.00
Total Personal Cost	**30,330,010.22**	**35,713,401.01**	**34,678,350.00**	**37,378,350.00**	**1,664,948.99 +**	**4.45 %+**	**31,846,510.00**	**36,004,939.00**	**36,604,939.00**
Sub Total: Personnel Cost	**30,330,010.22**	**35,713,401.01**	**34,678,350.00**	**37,378,350.00**	**1,664,948.99 +**	**4.45 %+**	**31,846,510.00**	**36,004,939.00**	**36,604,939.00**
28001001/22020101 Local Travel and Transport - Training	1,828,750.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
28001001/22020102 Local Travel and Transport - Others	1,516,800.00	2,347,400.00	3,000,000.00	2,710,000.00	362,600.00 +	13.38 %+	1,600,000.00	1,600,000.00	1,600,000.00
28001001/22020103 International Transport and Travels - Training		4,213,000.00		4,250,000.00	37,000.00 +	0.87 %+			
28001001/22020104 International Transport and Travels - Others			4,000,000.00	4,000,000.00	4,000,000.00 +	100.00 %+			
28001001/22020203 Internet Access Charges		39,200.00	300,000.00	300,000.00	260,800.00 +	86.93 %+			
28001001/22020301 Office Stationeries/Computer Consumables	2,378,700.00	2,489,300.00	2,200,000.00	2,490,000.00	700.00 +	0.03 %+	4,000,000.00	4,000,000.00	4,000,000.00
28001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+			
28001001/22020305 Printing and Non Security Documents		20,000.00	5,000,000.00	750,000.00	730,000.00 +	97.33 %+			
28001001/22020309 Uniform and other Materials & Supplies			600,000.00	300,000.00	300,000.00 +	100.00 %+			
28001001/22020312 Materials & Supplies			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
28001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	103,300.00	120,000.00	1,000,000.00	1,000,000.00	880,000.00 +	88.00 %+	400,000.00	400,000.00	400,000.00
28001001/22020402 Maintenance of Office Furniture	25,200.00	6,000.00	400,000.00	400,000.00	394,000.00 +	98.50 %+	50,000.00	50,000.00	50,000.00
28001001/22020404 Maintenance of Office/IT Equipment	15,000.00	63,500.00	800,000.00	800,000.00	736,500.00 +	92.06 %+	100,000.00	100,000.00	100,000.00
28001001/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
28001001/22020406 Other Maintenance Services		150,600.00	800,000.00	800,000.00	649,400.00 +	81.18 %+	50,000.00	50,000.00	50,000.00
28001001/22020501 Local Training	2,818,500.00	3,766,000.00	6,000,000.00	6,000,000.00	2,234,000.00 +	37.23 %+	3,000,000.00	3,000,000.00	3,000,000.00
28001001/22020502 International Training			15,000,000.00	8,800,000.00	8,800,000.00 +	100.00 %+			
28001001/22020503 Training and Staff Development		7,166,710.00	15,000,000.00	15,000,000.00	7,833,290.00 +	52.22 %+			
28001001/22020601 Security Services			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
28001001/22020605 Cleaning & Fumigation Services	48,400.00	469,500.00	200,000.00	500,000.00	30,500.00 +	6.10 %+	100,000.00	100,000.00	100,000.00
28001001/22020706 Surveying Services			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
28001001/22020709 Research &Stud (related issues on food & Nut activities)			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	30,000,000.00	30,000,000.00	30,000,000.00
28001001/22020710 Monitoring and Evaluation		546,000.00	1,500,000.00	1,420,000.00	874,000.00 +	61.55 %+			
28001001/22020711 Other Consulting Services			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
28001001/22020801 Motor Vehicle Fuel Cost	202,000.00	380,000.00	900,000.00	900,000.00	520,000.00 +	57.78 %+	300,000.00	300,000.00	300,000.00
28001001/22020803 Plant/Generator Fuel Cost			400,000.00	400,000.00	400,000.00 +	100.00 %+			
28001001/22020901 Bank Charges (Other than Interest)	1,618.50	68,157.55		80,000.00	11,842.45 +	14.80 %+	10,000.00	10,000.00	10,000.00
28001001/22021001 Refreshment & Meals	205,550.00	192,700.00	400,000.00	400,000.00	207,300.00 +	51.83 %+	300,000.00	300,000.00	300,000.00
28001001/22021003 Publicity and Advertisements			5,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
28001001/22021006 Postages & Courier Services			600,000.00	600,000.00	600,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
28001001/22021007 Welfare Packages	30,000.00	6,704,000.00	600,000.00	6,800,000.00	96,000.00 +	1.41 %+	150,000.00	150,000.00	150,000.00
28001001/22021014 Annual Budget Expenses and Administration	165,000.00	220,000.00	300,000.00	275,000.00	55,000.00 +	20.00 %+	200,000.00	200,000.00	200,000.00
28001001/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+			
28001001/22021021 Special Days/Celebration			10,000,000.00	2,200,000.00	2,200,000.00 +	100.00 %+	6,000,000.00	6,000,000.00	6,000,000.00
Sub-Total: Overhead	**9,338,818.50**	**28,962,067.55**	**83,500,000.00**	**71,675,000.00**	**42,712,932.45 +**	**59.59 %+**	**48,610,000.00**	**48,610,000.00**	**48,610,000.00**
Total Recurrent Expenditure	**39,668,828.72**	**64,675,468.56**	**118,178,350.00**	**109,053,350.00**	**44,377,881.44 +**	**40.69 %+**	**80,456,510.00**	**84,614,939.00**	**85,214,939.00**
29001001 - Ministry Of Transport									
29001001/21010101 Basic Salary	139,087,731.48	146,808,129.67	110,286,761.00	146,886,761.00	78,631.33 +	0.05 %+	145,275,370.00	149,629,351.00	157,545,463.00
29001001/21010103 Consolidated Revenue Fund Charges - Salaries	95,000.00	4,680,287.50		4,700,000.00	19,712.50 +	0.42 %+			
29001001/21010105 Wages			8,000,000.00	400,000.00	400,000.00 +	100.00 %+			
29001001/21020101 Housing/Rent Allowance	8,285,181.20	15,783,213.79	3,945,322.00	15,945,322.00	162,108.21 +	1.02 %+	8,699,440.00	8,779,323.00	8,903,968.00
29001001/21020102 Transport Allowance	2,560,800.00	5,150,650.00	1,328,597.00	5,328,597.00	177,947.00 +	3.34 %+	2,688,840.00	1,341,496.00	1,411,589.00
29001001/21020103 Meal Subsidy	1,157,000.00	2,310,200.00	571,238.00	2,371,238.00	61,038.00 +	2.57 %+	1,214,850.00	1,276,784.00	1,424,806.00
29001001/21020104 Utility Allowance	853,500.00	1,689,700.00	413,854.00	1,713,854.00	24,154.00 +	1.41 %+	896,180.00	917,872.00	949,598.00
29001001/21020105 Entertainment Allowance	27,900.00	19,200.00	57,288.00	57,288.00	38,088.00 +	66.49 %+	29,290.00	37,844.00	42,976.00
29001001/21020106 leave allowances			1,750,879.00	1,550,879.00	1,550,879.00 +	100.00 %+		1,767,878.00	1,286,635.00
29001001/21020107 Domestic Staff Allowance	1,807,052.00	1,251,036.00	1,055,723.00	1,255,723.00	4,687.00 +	0.37 %+	1,897,400.00	1,065,972.00	3,187,667.00
29001001/21000111 Hazard Allowance	220,000.00	385,000.00	30,123,662.00	1,123,662.00	738,662.00 +	65.74 %+	231,000.00	124,863.00	373,388.00
29001001/21020131 Arrears Allowance		21,000.00		25,000.00	4,000.00 +	16.00 %+			
Total Personal Cost	**154,094,164.68**	**178,098,416.96**	**157,533,324.00**	**181,358,324.00**	**3,259,907.04 +**	**1.80 %+**	**160,932,370.00**	**164,941,383.00**	**175,126,090.00**
Sub Total: Personnel Cost	**154,094,164.68**	**178,098,416.96**	**157,533,324.00**	**181,358,324.00**	**3,259,907.04 +**	**1.80 %+**	**160,932,370.00**	**164,941,383.00**	**175,126,090.00**
29001001/22020101 Local Travel and Transport - Training			2,000,000.00	1,150,000.00	1,150,000.00 +	100.00 %+			
29001001/22020102 Local Travel and Transport - Others	2,171,000.00	682,000.00	4,000,000.00	3,300,000.00	2,618,000.00 +	79.33 %+	2,300,000.00	2,500,000.00	2,500,000.00
29001001/22020202 Telephone Charges	690,000.00	938,000.00	100,000.00	950,000.00	12,000.00 +	1.26 %+		100,000.00	300,000.00
29001001/22020203 Internet Access Charges	17,000.00	1,000.00	100,000.00	60,000.00	59,000.00 +	98.33 %+	100,000.00	100,000.00	300,000.00
29001001/22020205 Water Rates			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	1,200,000.00
29001001/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	900,000.00
29001001/22020301 Office Stationeries/Computer Consumables	5,650,400.00	5,550,900.00	10,000,000.00	10,000,000.00	4,449,100.00 +	44.49 %+	6,000,000.00	7,000,000.00	7,000,000.00
29001001/22020305 Printing of Non Security Document		20,000.00		25,000.00	5,000.00 +	20.00 %+			
29001001/22020306 Printing of Security Documents	1,309,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	1,400,000.00	500,000.00	1,500,000.00
29001001/22020309 Uniforms & Other Clothing	17,500.00	181,500.00	15,000,000.00	15,000,000.00	14,818,500.00 +	98.79 %+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020312 Service Materials	1,770,000.00	1,237,000.00	7,000,000.00	2,500,000.00	1,263,000.00 +	50.52 %+	2,000,000.00	2,000,000.00	2,000,000.00
29001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	8,085,300.00	5,118,800.00	800,000.00	5,300,000.00	181,200.00 +	3.42 %+	10,000,000.00	10,000,000.00	10,000,000.00
29001001/22020402 Maintenance of Office Furniture		1,085,800.00	400,000.00	1,100,000.00	14,200.00 +	1.29 %+		400,000.00	1,200,000.00
29001001/22020403 Maintenance of Office Building/Residential Qtrs.			400,000.00	150,000.00	150,000.00 +	100.00 %+	1,500,000.00	400,000.00	1,200,000.00
29001001/22020404 Maintenance of Office/IT Equipment			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	1,200,000.00
29001001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	600,000.00
29001001/22020501 Local Training	625,000.00		5,000,000.00	800,000.00	800,000.00 +	100.00 %+	1,000,000.00	2,000,000.00	2,000,000.00
29001001/22020506 Seminar and Conferences		510,000.00	500,000.00	515,000.00	5,000.00 +	0.97 %+			500,000.00
29001001/22020601 Security/Safety Services (State Road Safety implementation)			30,000,000.00	4,000,000.00	4,000,000.00 +	100.00 %+			
29001001/22020605 Cleaning & Fumigation Services	1,070,200.00	222,800.00		250,000.00	27,200.00 +	10.88 %+	1,200,000.00		
29001001/22020701 Financial Consulting		4,172,000.00		4,200,000.00	28,000.00 +	0.67 %+			
29001001/22020801 Motor Vehicle Fuel Cost	11,271,300.00	12,433,530.00	5,000,000.00	12,500,000.00	66,470.00 +	0.53 %+	12,000,000.00	12,000,000.00	12,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29001001/22020803 Plant/Generator Fuel Cost			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	1,200,000.00
29001001/22020901 Bank Charges (Other Than Interest)	151,338.59	264.45	80,000.00	80,000.00	79,735.55 +	99.67 %+	200,000.00	80,000.00	240,000.00
29001001/22021001 Refreshment & Meals	1,169,000.00	126,000.00	400,000.00	340,000.00	214,000.00 +	62.94 %+	400,000.00	500,000.00	500,000.00
29001001/22021002 Honorarium and Sitting Allowance		50,000.00		60,000.00	10,000.00 +	16.67 %+			
29001001/22021003 Publicity and Advertisements	814,800.00	864,500.00	3,000,000.00	3,000,000.00	2,135,500.00 +	71.18 %+	1,000,000.00	3,000,000.00	
29001001/22021007 Welfare Packages	1,344,012.90	271,970.00	700,000.00	700,000.00	428,030.00 +	61.15 %+	1,500,000.00	2,000,000.00	2,100,000.00
29001001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	300,000.00
29001001/22021016 Servicom			150,000.00	150,000.00	150,000.00 +	100.00 %+		150,000.00	450,000.00
29001001/22021021 Special Day Celebration		6,403,000.00		6,500,000.00	97,000.00 +	1.49 %+			
Sub-Total: Overhead	**36,155,851.49**	**39,869,064.45**	**87,230,000.00**	**75,230,000.00**	**35,360,935.55 +**	**47.00 %+**	**42,600,000.00**	**46,830,000.00**	**51,190,000.00**
Total Recurrent Expenditure	**190,250,016.17**	**217,967,481.41**	**244,763,324.00**	**256,588,324.00**	**38,620,842.59 +**	**15.05 %+**	**203,532,370.00**	**211,771,383.00**	**226,316,090.00**
29053001 - Entraco									
29053001/21010101 Basic Salary			3,089,232.00	3,089,232.00	3,089,232.00 +	100.00 %+	3,089,232.00	4,089,235.00	4,089,235.00
29053001/21010103 consolidated fund charges			1,780,640.00	1,780,640.00	1,780,640.00 +	100.00 %+	1,780,640.00	2,180,640.00	2,180,640.00
29053001/21020101 Housing/Rent Allowance			1,980,972.00	1,980,972.00	1,980,972.00 +	100.00 %+	1,980,972.00	2,057,618.00	2,057,618.00
29053001/21020102 Transport Allowance			1,044,448.00	1,044,448.00	1,044,448.00 +	100.00 %+	1,044,448.00	1,044,448.00	1,044,448.00
29053001/21020103 Meal Subsidy			703,232.00	703,232.00	703,232.00 +	100.00 %+	703,232.00	703,232.00	703,232.00
29053001/21020104 Utility Allowance			541,616.00	541,616.00	541,616.00 +	100.00 %+	541,616.00	541,616.00	541,616.00
29053001/21020106 Leave Allowance			1,594,456.00	1,594,456.00	1,594,456.00 +	100.00 %+	1,594,456.00	1,594,456.00	1,594,456.00
29053001/21020107 Domestic Staff Allowance			491,814.00	491,814.00	491,814.00 +	100.00 %+	491,814.00	491,814.00	491,814.00
Total Personal Cost			**11,226,410.00**	**11,226,410.00**	**11,226,410.00 +**	**100.00 %+**	**11,226,410.00**	**12,703,059.00**	**12,703,059.00**
Sub Total: Personnel Cost			**11,226,410.00**	**11,226,410.00**	**11,226,410.00 +**	**100.00 %+**	**11,226,410.00**	**12,703,059.00**	**12,703,059.00**
29053001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053001/22020312 Service Materials			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053001/22020402 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053001/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
29053001/22020406 Other Maintenance Services			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053001/22020601 Security Services			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
29053001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
29053001/22020803 Plant /Generator Fuel Cost			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053001/22021003 Publicity & Advertisements			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
29053001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			**6,700,000.00**	**6,700,000.00**	**6,700,000.00 +**	**100.00 %+**	**6,700,000.00**	**6,700,000.00**	**6,700,000.00**
Total Recurrent Expenditure			**17,926,410.00**	**17,926,410.00**	**17,926,410.00 +**	**100.00 %+**	**17,926,410.00**	**19,403,059.00**	**19,403,059.00**
29053002 - Coal City Transport									
29053002/21010101 Basic Salary	54,243,464.64	17,625,405.09	29,635,610.00	29,635,610.00	12,010,204.91 +	40.53 %+	56,955,640.00	56,955,640.00	56,955,640.00
29053002/21010103 Consolidated Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00 +	100.00 %+			
29053002/21020101 Housing/Rent Allowance			5,150,229.00	5,150,229.00	5,150,229.00 +	100.00 %+			
29053002/21020102 Transport Allowance		201,000.00	2,982,420.00	2,982,420.00	2,781,420.00 +	93.26 %+			
29053002/21020103 Meal Subsidy			1,360,800.00	1,360,800.00	1,360,800.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29053002/21020104 Utility Allowance			826,560.00	826,560.00	826,560.00 +	100.00 %+	180,000.00	185,000.00	190,000.00
29053002/21020106 Leave Allowance			1,594,456.00	1,594,456.00	1,594,456.00 +	100.00 %+			
29053002/21020107 Domestic Staff Allowance			1,392,000.00	1,392,000.00	1,392,000.00 +	100.00 %+			
Total Personal Cost	**54,243,464.64**	**17,826,405.09**	**47,722,715.00**	**47,722,715.00**	**29,896,309.91 +**	**62.65 %+**	**57,135,640.00**	**57,140,640.00**	**57,145,640.00**
Sub Total: Personnel Cost	**54,243,464.64**	**17,826,405.09**	**47,722,715.00**	**47,722,715.00**	**29,896,309.91 +**	**62.65 %+**	**57,135,640.00**	**57,140,640.00**	**57,145,640.00**
29053002/22020101 Local Travel & Transport - Training			900,000.00	900,000.00	900,000.00 +	100.00 %+			
29053002/22020102 Local Transport & Travel-Others	2,636,000.00	2,561,000.00	3,000,000.00	3,000,000.00	439,000.00 +	14.63 %+	2,800,000.00	2,800,000.00	2,800,000.00
29053002/22020202 Telephone Charges	1,815,000.00	1,695,000.00	3,000,000.00	3,000,000.00	1,305,000.00 +	43.50 %+	2,000,000.00	2,000,000.00	2,000,000.00
29053002/22020205 Water Rates			200,000.00	200,000.00	200,000.00 +	100.00 %+			
29053002/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+			
29053002/22020301 Office Stationeries/Computer Consumables	372,000.00	398,100.00	750,000.00	750,000.00	351,900.00 +	46.92 %+	390,600.00	390,600.00	390,600.00
29053002/22020302 Uniforms & Other Clothing		225,000.00	1,000,000.00	1,000,000.00	775,000.00 +	77.50 %+			
29053002/22020305 Printing of Non Security Documents			2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+			
29053002/22020306 Printing of Security Documents			1,800,000.00	1,800,000.00	1,800,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
29053002/22020312 Service Materials			350,000.00	350,000.00	350,000.00 +	100.00 %+			
29053002/22020401 Maintenance of Motor Vehicles/Transport Equipment	89,296,525.52	106,082,200.00	20,000,000.00	106,083,200.00	1,000.00 +	0.00 %+	94,000,000.00	94,000,000.00	94,000,000.00
29053002/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00 +	100.00 %+			
29053002/22020403 Maintenance of Office Building Residential Quarters			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
29053002/22020404 Maintenance of Office / IT Equipment			250,000.00	250,000.00	250,000.00 +	100.00 %+			
29053002/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+			
29053002/22020406 Other Maintenance Services			800,000.00	800,000.00	800,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,200,000.00
29053002/22020415 Maintenance of Other Infrastructure			200,000.00	200,000.00	200,000.00 +	100.00 %+			
29053002/22020501 Local Training	240,000.00		700,000.00	700,000.00	700,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
29053002/22020601 Security Services	1,920,000.00	1,888,000.00	4,000,000.00	4,000,000.00	2,112,000.00 +	52.80 %+	2,100,000.00	2,100,000.00	2,100,000.00
29053002/22020605 Cleaning & Fumigation Services	640,000.00	199,500.00	250,000.00	250,000.00	50,500.00 +	20.20 %+	700,000.00	700,000.00	700,000.00
29053002/22020710 Monitoring and evaluation			500,000.00	500,000.00	500,000.00 +	100.00 %+			
29053002/22020801 Motor Vehicle Fuel Cost	1,200,000.00	1,600,000.00	2,400,000.00	2,400,000.00	800,000.00 +	33.33 %+	1,300,000.00	1,300,000.00	1,300,000.00
29053002/22020803 Plant/Generator Fuel Cost	2,683.35		600,000.00	600,000.00	600,000.00 +	100.00 %+	30,000.00	30,000.00	30,000.00
29053002/22020901 Bank Charges	11,781.00	7,304.10	150,000.00	150,000.00	142,695.90 +	95.13 %+	30,000.00	30,000.00	30,000.00
29053002/22020902 Insurance Premium			10,000,000.00	8,000,000.00	8,000,000.00 +	100.00 %+			
29053002/22021001 Refreshment & Meals			300,000.00	293,000.00	293,000.00 +	100.00 %+			
29053002/22021003 Publicity & Advertisements			400,000.00	400,000.00	400,000.00 +	100.00 %+			
29053002/22021004 Medical Expenses			1,300,000.00	1,300,000.00	1,300,000.00 +	100.00 %+			
29053002/22021007 Welfare Packages	2,560,000.00	2,520,000.00	600,000.00	2,600,000.00	80,000.00 +	3.08 %+	2,700,000.00	2,700,000.00	2,700,000.00
29053002/22021014 Annual Budget Expenses and Administration	156,850.00	206,750.00	200,000.00	207,000.00	250.00 +	0.12 %+	200,000.00	200,000.00	200,000.00
29053002/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
Sub-Total: Overhead	**100,850,839.87**	**117,382,854.10**	**58,250,000.00**	**144,333,200.00**	**26,950,345.90 +**	**18.67 %+**	**109,050,600.00**	**109,050,600.00**	**109,250,600.00**
Total Recurrent Expenditure	**155,094,304.51**	**135,209,259.19**	**105,972,715.00**	**192,055,915.00**	**56,846,655.81 +**	**29.60 %+**	**166,186,240.00**	**166,191,240.00**	**166,396,240.00**
34001001 - Ministry of Works And Infrastructure									
34001001/21010101 Basic Salary	144,780,559.43	150,222,125.79	175,309,900.00	175,309,900.00	25,087,774.21 +	14.31 %+	152,019,590.00	155,128,152.00	155,128,152.00
34001001/21020101 Housing/Rent Allowance	20,010,030.62	21,096,732.11	25,020,100.00	25,020,100.00	3,923,367.89 +	15.68 %+	21,010,530.00	22,928,941.00	22,928,941.00
34001001/21020102 Transport Allowance	4,102,250.00	4,154,600.00	5,599,200.00	5,599,200.00	1,444,600.00 +	25.80 %+	4,307,360.00	4,705,982.00	4,705,982.00
34001001/21020103 Meal Subsidy	1,866,400.00	1,889,500.00	2,005,800.00	1,935,800.00	46,300.00 +	2.39 %+	1,959,720.00	2,424,292.00	2,424,292.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/21020104	Utility Allowance	1,491,500.00	1,501,800.00	2,540,700.00	2,540,700.00	1,038,900.00 +	40.89 %+	1,566,080.00	2,275,312.00	2,275,312.00
34001001/21020105	Entertainment Allowance	79,700.00	67,400.00		70,000.00	2,600.00 +	3.71 %+	83,690.00	97,578.00	97,578.00
34001001/21020107	Domestic Staff Allowance	4,552,381.00	3,892,112.00	10,581,278.00	10,551,278.00	6,659,166.00 +	63.11 %+	4,780,000.00	5,581,282.00	5,581,282.00
34001001/21020111	Hazard Allowance	24,000.00	24,000.00		30,000.00	6,000.00 +	20.00 %+	25,200.00		
Total Personal Cost		**176,906,821.05**	**182,848,269.90**	**221,056,978.00**	**221,056,978.00**	**38,208,708.10 +**	**17.28 %+**	**185,752,170.00**	**193,141,539.00**	**193,141,539.00**
Sub Total: Personnel Cost		**176,906,821.05**	**182,848,269.90**	**221,056,978.00**	**221,056,978.00**	**38,208,708.10 +**	**17.28 %+**	**185,752,170.00**	**193,141,539.00**	**193,141,539.00**
34001001/22020101	Local Travel and Transport - Training	13,932,730.00	740,000.00	3,500,000.00	1,000,000.00	260,000.00 +	26.00 %+	14,800,000.00	15,000,000.00	15,000,000.00
34001001/22020102	Local Travel and Transport - Others	769,500.00	6,400.00	1,500,000.00	950,000.00	943,600.00 +	99.33 %+	1,000,000.00	1,200,000.00	1,500,000.00
34001001/22020202	Telephone Charges	486,000.00	520,000.00		550,000.00	30,000.00 +	5.45 %+	500,000.00		
34001001/22020204	Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
34001001/22020205	Water Rate	11,000.00	40,000.00	150,000.00	150,000.00	110,000.00 +	73.33 %+	100,000.00	200,000.00	200,000.00
34001001/22020301	Office Stationeries/Computer Consumables	10,309,825.00	9,211,980.00	5,000,000.00	9,220,000.00	8,020.00 +	0.09 %+	12,000,000.00	12,000,000.00	13,000,000.00
34001001/22020303	Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+			
34001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	8,860,700.00	12,498,285.00	10,000,000.00	12,500,000.00	1,715.00 +	0.01 %+	10,000,000.00	10,000,000.00	12,000,000.00
34001001/22020402	Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00 +	100.00 %+			
34001001/22020403	Maintenance of Office Building/Residential Qtrs.		475,000.00	500,000.00	500,000.00	25,000.00 +	5.00 %+			
34001001/22020404	Maintenance of Office/IT Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+	500,000.00	500,000.00	600,000.00
34001001/22020405	Maintenance of Plants & Generators	221,784.24	844,000.00	100,000.00	850,000.00	6,000.00 +	0.71 %+	300,000.00	300,000.00	300,000.00
34001001/22020406	Other Maintenance Services	5,417,104.76	10,416,390.00	5,500,000.00	10,500,000.00	83,610.00 +	0.80 %+	5,700,000.00	6,000,000.00	7,000,000.00
34001001/22020410	Maintenance of Street Lightings			12,000,000.00	2,780,000.00	2,780,000.00 +	100.00 %+	12,000,000.00	12,000,000.00	13,000,000.00
34001001/22020413	Minor Road Maintenance			10,000,000.00	5,500,000.00	5,500,000.00 +	100.00 %+	10,000,000.00	10,000,000.00	10,000,000.00
34001001/22020000	Maintenance of Lodge and Guest Houses			800,000.00	50,000.00	50,000.00 +	100.00 %+	800,000.00		
34001001/22020415	Maintenance Other Infrastructure		50,000.00	2,500,000.00	2,500,000.00	2,450,000.00 +	98.00 %+	2,500,000.00	2,500,000.00	2,500,000.00
34001001/22020501	Local Training			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	3,000,000.00
34001001/22020502	International Training			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	3,000,000.00	3,000,000.00	9,000,000.00
34001001/22020506	Seminars & Conferences			1,000,000.00	350,000.00	350,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	3,000,000.00
34001001/22020601	Security Services			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	1,500,000.00
34001001/22020605	Cleaning & Fumigation Services		820,000.00	200,000.00	850,000.00	30,000.00 +	3.53 %+	200,000.00	200,000.00	600,000.00
34001001/22020704	Engineering Consulting Services			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+	1,200,000.00	1,200,000.00	3,600,000.00
34001001/22020705	Architectural Services			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	3,000,000.00
34001001/22020706	Surveying Services	405,200.00		1,300,000.00	1,300,000.00	1,300,000.00 +	100.00 %+	500,000.00	1,300,000.00	3,900,000.00
34001001/22020710	Monitoring and evaluation	3,342,000.00	500,000.00	20,000,000.00	20,000,000.00	19,500,000.00 +	97.50 %+	3,600,000.00	4,000,000.00	5,000,000.00
34001001/22020801	Motor Vehicle Fuel Cost	261,245,053.00	522,935,356.00	4,000,000.00	522,936,356.00	1,000.00 +	0.00 %+			
34001001/22020802	Other Transport Equipment Fuel Cost (Including ESWAMA Diesel)		1,020,253,200.00	1,040,000,000.00	1,040,000,000.00	19,746,800.00 +	1.90 %+	700,000,000.00	800,000,000.00	800,000,000.00
34001001/22020803	Plant/Generator Fuel Cost		540,000.00	600,000.00	550,000.00	10,000.00 +	1.82 %+	1,000,000.00	600,000.00	600,000.00
34001001/22020901	Bank Charges (Other Than Interest)	93,694,911.32	130,026,262.46	50,000.00	130,027,262.00	999.54 +	0.00 %+	100,000,000.00	50,000.00	50,000.00
34001001/22021001	Refreshment & Meals	852,400.00	343,000.00	300,000.00	350,000.00	7,000.00 +	2.00 %+	900,000.00	300,000.00	300,000.00
34001001/22021003	Publicity and Advertisements	2,803,830.00	1,462,000.00	900,000.00	1,480,000.00	18,000.00 +	1.22 %+	3,000,000.00	900,000.00	900,000.00
34001001/22021007	Welfare Package	14,331,014.00	4,900,821.19	500,000.00	5,000,000.00	99,178.81 +	1.98 %+	15,000,000.00	600,000.00	600,000.00
34001001/22021008	Subscription to Professional Bodies			1,000,000.00	420,000.00	420,000.00 +	100.00 %+	4,000,000.00	1,000,000.00	1,000,000.00
34001001/22021014	Annual Budget Expenses and Administration	120,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
34001001/22021016	Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
Sub-Total: Overhead		**416,803,052.32**	**1,716,582,694.65**	**1,129,600,000.00**	**1,778,513,618.00**	**61,930,923.35 +**	**3.48 %+**	**906,300,000.00**	**887,050,000.00**	**911,850,000.00**
Total Recurrent Expenditure		**593,709,873.37**	**1,899,430,964.55**	**1,350,656,978.00**	**1,999,570,596.00**	**100,139,631.45 +**	**5.01 %+**	**1,092,052,170.00**	**1,080,191,539.00**	**1,104,991,539.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
36001001 - Ministry Of Culture And Tourism									
36001001/21010101 Basic Salary	55,868,727.85	59,337,918.49	65,415,045.00	64,215,045.00	4,877,126.51 +	7.59 %+	58,662,160.00	59,415,045.00	59,415,045.00
36001001/21020101 Housing/Rent Allowance	6,649,971.44	7,281,938.62	6,099,610.00	7,299,610.00	17,671.38 +	0.24 %+	6,982,470.00	7,099,610.00	7,099,610.00
36001001/21020102 Transport Allowance	1,740,050.00	1,850,950.00	2,288,104.00	2,288,104.00	437,154.00 +	19.11 %+	1,827,050.00	2,288,104.00	2,288,104.00
36001001/21020103 Meal Subsidy	773,100.00	788,400.00	895,128.00	845,128.00	56,728.00 +	6.71 %+	811,760.00	895,128.00	895,128.00
36001001/21020104 Utility Allowance	614,750.00	639,800.00	600,808.00	650,808.00	11,008.00 +	1.69 %+	645,490.00	600,808.00	600,808.00
36001001/21020105 Entertainment Allowance	7,000.00	5,600.00	20,779.00	20,779.00	15,179.00 +	73.05 %+	7,350.00	8,779.00	8,779.00
36001001/21020106 Leave Allowance			2,828,370.00	2,828,370.00	2,828,370.00 +	100.00 %+		2,828,370.00	2,828,370.00
36001001/21020107 Domestic Staff Allowance	347,510.00	278,008.00	381,644.00	381,644.00	103,636.00 +	27.16 %+	364,890.00	381,644.00	381,644.00
36001001/21020131 Arrears Allowance		48,110.32	1,114,694.00	1,114,694.00	1,066,583.68 +	95.68 %+		1,114,694.00	1,114,694.00
Sub Total: Personnel Cost	**66,001,109.29**	**70,230,725.43**	**79,644,182.00**	**79,644,182.00**	**9,413,456.57 +**	**11.82 %+**	**69,301,170.00**	**74,632,182.00**	**74,632,182.00**
36001001/22020102 Local Travel and Transport - Others	1,360,214.00	795,000.00	1,000,000.00	1,000,000.00	205,000.00 +	20.50 %+	3,000,000.00	3,500,000.00	3,500,000.00
36001001/22020104 International Transport and Travels - Others		2,365,000.00	2,500,000.00	2,500,000.00	135,000.00 +	5.40 %+			
36001001/22020205 Water Rates	4,000.00	20,000.00	400,000.00	400,000.00	380,000.00 +	95.00 %+	100,000.00	100,000.00	100,000.00
36001001/22020206 Sewerage Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+			
36001001/22020301 Office Stationeries/Computer Consumables	3,351,500.00	3,864,190.00	4,000,000.00	4,000,000.00	135,810.00 +	3.40 %+	4,000,000.00	4,000,000.00	4,000,000.00
36001001/22020302 Books			100,000.00	100,000.00	100,000.00 +	100.00 %+			
36001001/22020303 Newspapers			200,000.00	200,000.00	200,000.00 +	100.00 %+			
36001001/22020305 Printing of Non Security Documents							2,500,000.00	2,500,000.00	2,500,000.00
36001001/22020308 Field & Camping Materials Supplies			650,000.00	650,000.00	650,000.00 +	100.00 %+	6,000,000.00	6,500,000.00	7,000,000.00
36001001/22020309 Uniforms & Other Clothing			2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+			
36001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		38,000.00	1,000,000.00	1,000,000.00	962,000.00 +	96.20 %+			
36001001/22020402 Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00 +	100.00 %+			
36001001/22020404 Maintenance of Office/IT Equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+			
36001001/22020405 Maintenance of Plants & Generators			450,000.00	450,000.00	450,000.00 +	100.00 %+			
36001001/22020406 Other Maintenance Services	67,000.00	50,000.00	600,000.00	600,000.00	550,000.00 +	91.67 %+	1,000,000.00	1,000,000.00	1,000,000.00
36001001/22020501 Local Training			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
36001001/22020605 Cleaning & Fumigation Services		28,000.00	350,000.00	350,000.00	322,000.00 +	92.00 %+			
36001001/22020711 Other Consulting Services			15,000,000.00	15,000,000.00	15,000,000.00 +	100.00 %+			
36001001/22020801 Motor Vehicle Fuel Cost	8,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	350,000.00	350,000.00	350,000.00
36001001/22020803 Plant/Generator Fuel Cost			900,000.00	900,000.00	900,000.00 +	100.00 %+			
36001001/22020901 Bank Charges (Other Than Interest)	5,551.10	4,271.53	300,000.00	300,000.00	295,728.47 +	98.58 %+	100,000.00	100,000.00	100,000.00
36001001/ 22021001 Refreshment & Meals	293,000.00	24,000.00	500,000.00	500,000.00	476,000.00 +	95.20 %+	500,000.00	500,000.00	500,000.00
36001001/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
36001001/22021007 Welfare Packages	259,000.00		1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
36001001/22021014 Annual Budget Expenses and Administration	120,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	150,000.00	150,000.00	150,000.00
36001001/22021021 Special Days/Celebration			20,000,000.00	27,900,000.00	27,900,000.00 +	100.00 %+			
Sub-Total: Overhead	**5,468,265.10**	**7,188,461.53**	**57,150,000.00**	**65,050,000.00**	**57,861,538.47 +**	**88.95 %+**	**18,000,000.00**	**19,000,000.00**	**19,500,000.00**
Total Recurrent Expenditure	**71,469,374.39**	**77,419,186.96**	**136,794,182.00**	**144,694,182.00**	**67,274,995.04 +**	**46.49 %+**	**87,301,170.00**	**93,632,182.00**	**94,132,182.00**
36004001 - Council For Arts And Culture									
36004001/21010101 Basic Salary	12,179,716.00	12,907,716.00	7,521,864.00	12,907,864.00	148.00 +	0.00 %+	12,788,700.00	12,821,864.00	12,821,864.00
36004001/21020101 Housing/Rent Allowance			3,411,245.00	11,245.00	11,245.00 +	100.00 %+			
36004001/21020102 Transport Allowance			1,299,536.00	99,536.00	99,536.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
36004001/21020103 Meal Subsidy			788,140.00	2,140.00	2,140.00 +	100.00 %+			
36004001/21020104 Utility Allowance			681,240.00	681,240.00	681,240.00 +	100.00 %+			
36004001/21020106 Leave Allowance			1,528,465.00	1,528,465.00	1,528,465.00 +	100.00 %+			
Total Personal Cost	**12,179,716.00**	**12,907,716.00**	**15,230,490.00**	**15,230,490.00**	**2,322,774.00 +**	**15.25 %+**	**12,788,700.00**	**12,821,864.00**	**12,821,864.00**
36004001/22020102 Travels and Transport	164,000.00	60,000.00	1,000,000.00	1,000,000.00	940,000.00 +	94.00 %+	600,000.00	600,000.00	600,000.00
36004001/22020202 Telephone Charges	1,182,000.00	1,621,000.00	300,000.00	1,650,000.00	29,000.00 +	1.76 %+	300,000.00	300,000.00	300,000.00
36004001/22020301 Office Stationary/Computer Consumables	182,321.55	24,000.00	400,000.00	400,000.00	376,000.00 +	94.00 %+	300,000.00	300,000.00	300,000.00
36004001/22020312 Service Materials			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+			
36004001/22020402 Maintenance of Office Furniture	175,000.00	41,000.00	400,000.00	400,000.00	359,000.00 +	89.75 %+	200,000.00	200,000.00	200,000.00
36004001/22020404 Maintenance of Office/ IT Equipment			100,000.00	100,000.00	100,000.00 +	100.00 %+			
36004001/22020406 Other maintenance Services	90,000.00	27,000.00	100,000.00	100,000.00	73,000.00 +	73.00 %+	100,000.00	100,000.00	100,000.00
36004001/22020801 Motor Vehicle Fuel Cost			100,000.00	100,000.00	100,000.00 +	100.00 %+			
36004001/22020803 Plant /Generator Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+			
36004001/22021001 Refreshment & Meals	100,000.00	24,000.00	500,000.00	500,000.00	476,000.00 +	95.20 %+	150,000.00	150,000.00	150,000.00
36004001/22021002 Honorarium & Sitting Allowance			2,000,000.00	650,000.00	650,000.00 +	100.00 %+			
36004001/22021007 Welfare Packages	113,000.00	15,000.00	2,000,000.00	2,000,000.00	1,985,000.00 +	99.25 %+	200,000.00	200,000.00	200,000.00
36004001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+			
36004001/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
Sub-Total: Overhead	**2,006,321.55**	**1,812,000.00**	**8,100,000.00**	**8,100,000.00**	**6,288,000.00 +**	**77.63 %+**	**2,350,000.00**	**2,350,000.00**	**2,350,000.00**
Total Recurrent Expenditure	**14,186,037.55**	**14,719,716.00**	**23,330,490.00**	**23,330,490.00**	**8,610,774.00 +**	**36.91 %+**	**15,138,700.00**	**15,171,864.00**	**15,171,864.00**
36052001 - Tourism Board									
36052001/21010101 Basic Salary	8,897,691.78	9,171,328.84	1,294,531.00	9,194,531.00	23,202.16 +	0.25 %+	11,554,120.00	12,294,531.00	12,294,531.00
36052001/21010103 Consolidated Revenue Fund Charges - Salaries			688,050.00	688,050.00	688,050.00 +	100.00 %+		688,050.00	688,050.00
36052001/21020101 Housing/Rent Allowance	3,754,957.20	1,930,188.13	646,780.00	1,936,780.00	6,591.87 +	0.34 %+	2,466,290.00	2,646,780.00	2,646,780.00
36052001/21020102 Transport Allowance	663,448.67	409,575.76	188,290.00	438,290.00	28,714.24 +	6.55 %+	508,410.00	688,290.00	688,290.00
36052001/21020103 Meal Subsidy	221,700.00	189,993.56	990,147.00	740,147.00	550,153.44 +	74.33 %+	239,400.00	290,147.00	290,147.00
36052001/21020104 Utility Allowance	162,700.00	139,366.16	320,805.00	310,805.00	171,438.84 +	55.16 %+	174,510.00	320,805.00	320,805.00
36052001/21020105 Entertainment Allowance	8,400.00	7,700.00		10,000.00	2,300.00 +	23.00 %+	8,820.00		
36052001/21020106 Leave Allowance			666,721.00	666,721.00	666,721.00 +	100.00 %+		666,721.00	666,721.00
36052001/21020107 Domestic Staff Allowance	151,848.00	139,194.00	506,160.00	506,160.00	366,966.00 +	72.50 %+	172,730.00	186,160.00	186,160.00
Total Personal Cost	**13,860,745.65**	**11,987,346.45**	**5,301,484.00**	**14,491,484.00**	**2,504,137.55 +**	**17.28 %+**	**15,124,280.00**	**17,781,484.00**	**17,781,484.00**
36052001/22020102 Local Transport & Travel - Others			1,000,000.00	100,000.00	100,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
36052001/22020205 Water Rates			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
36052001/22020301 Office Stationary/Computer Consumables			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
36052001/22020401 Maintenance of Motor Vehicle /Transport Equipment			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	1,000,000.00	1,000,000.00
36052001/22020402 Maintenance of Office Furniture			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
36052001/22020403 Maintenance of Office Building Residential Qtrs.			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
36052001/22020404 Maintenance of Office/IT Equipment			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
36052001/22020405 Maintenance of Plants & Generators			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
36052001/22020406 Other Maintenance Services	2,542,000.00	2,120,000.00	100,000.00	2,200,000.00	80,000.00 +	3.64 %+	2,800,000.00	3,000,000.00	3,000,000.00
36052001/22020605 Cleaning &Fumigation Services		1,000,000.00	200,000.00	1,050,000.00	50,000.00 +	4.76 %+		200,000.00	200,000.00
36052001/22020701 Financial Consulting	2,724,000.00	3,093,750.00		3,100,000.00	6,250.00 +	0.20 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
36052001/22020801 Motor Vehicle Fuel Cost			900,000.00	700,000.00	700,000.00 +	100.00 %+	400,000.00	900,000.00	900,000.00
36052001/22020803 Plant /Generator Fuel Cost			400,000.00	370,000.00	370,000.00 +	100.00 %+		400,000.00	400,000.00
36052001/22020901 Bank Charges (Other than interest)	38,499.16	26,195.80		30,000.00	3,804.20 +	12.68 %+	120,000.00		
36052001/22021001 Refreshment & Meals			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
36052001/22021002 Honorarium & Sitting Allowance			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	2,000,000.00	2,000,000.00
36052001/22021003 Publicity & Advertisements			3,000,000.00	100,000.00	100,000.00 +	100.00 %+		3,000,000.00	3,000,000.00
36052001/22021001 Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00		
36052001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
36052001/22021016 Servicom			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	150,000.00	150,000.00
Sub-Total: Overhead	**5,304,499.16**	**6,239,945.80**	**10,450,000.00**	**12,500,000.00**	**6,260,054.20 +**	**50.08 %+**	**7,770,000.00**	**15,050,000.00**	**15,050,000.00**
Total Recurrent Expenditure	**19,165,244.81**	**18,227,292.25**	**15,751,484.00**	**26,991,484.00**	**8,764,191.75 +**	**32.47 %+**	**22,894,280.00**	**32,831,484.00**	**32,831,484.00**
38001001 - State Economic Planning Commission									
38001001/21010101 Basic Salary	25,164,903.65	24,856,524.67	26,826,685.00	26,826,685.00	1,970,160.33 +	7.34 %+	26,423,150.00	27,284,890.00	27,284,890.00
38001001/21020101 Housing/Rent Allowance	3,856,027.79	3,849,833.45	4,295,459.00	4,295,459.00	445,625.55 +	10.37 %+	4,048,830.00	4,416,525.00	4,416,525.00
38001001/21020102 Transport Allowance	842,487.50	742,750.00	2,319,990.00	2,319,990.00	1,577,240.00 +	67.98 %+	884,610.00	864,605.00	864,605.00
38001001/21020103 Meal Subsidy	362,200.00	350,300.00	1,003,974.00	1,003,974.00	653,674.00 +	65.11 %+	380,310.00	423,281.00	423,281.00
38001001/21020104 Utility Allowance	330,300.00	267,150.00	715,312.00	715,312.00	448,162.00 +	62.65 %+	346,820.00	429,068.00	429,068.00
38001001/21020105 Entertainment Allowance	43,200.00	50,200.00	126,219.00	126,219.00	76,019.00 +	60.23 %+	45,360.00	128,646.00	128,646.00
38001001/21020106 Leave Allowance			2,588,287.00	488,287.00	488,287.00 +	100.00 %+		2,638,062.00	2,638,062.00
38001001/21020107 Domestic Staff Allowance	3,336,096.00	3,683,606.00	1,592,551.00	3,692,551.00	8,945.00 +	0.24 %+	3,502,900.00	3,642,408.00	3,642,408.00
38001001/21020111 Hazard Allowance	24,000.00	4,000.00	36,229.00	36,229.00	32,229.00 +	88.96 %+	25,200.00	36,926.00	36,926.00
38001001/21020131 Arrears Allowance	138,000.00	126,568.79	1,946,467.00	1,946,467.00	1,819,898.21 +	93.50 %+	144,900.00	183,899.00	183,899.00
Total Personal Cost	**34,097,214.94**	**33,930,932.91**	**41,451,173.00**	**41,451,173.00**	**7,520,240.09 +**	**18.14 %+**	**35,802,080.00**	**40,048,310.00**	**40,048,310.00**
38001001/22020101 Local Travel and Transport - Training			1,500,000.00	950,000.00	950,000.00 +	100.00 %+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020102 Local Travel and Transport - Others	2,150,000.00	4,010,700.00	3,500,000.00	4,050,000.00	39,300.00 +	0.97 %+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22020202 Telephone Charges	45,000.00	50,200.00	900,000.00	900,000.00	849,800.00 +	94.42 %+	100,000.00	100,000.00	100,000.00
38001001/22020203 Internet Access Charges	150,000.00	17,800.00	1,000,000.00	1,000,000.00	982,200.00 +	98.22 %+	200,000.00	200,000.00	200,000.00
38001001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+			
38001001/22020205 Water Rates	24,000.00	24,000.00	300,000.00	300,000.00	276,000.00 +	92.00 %+	100,000.00	100,000.00	100,000.00
38001001/22020301 Office Stationeries/Computer Consumables	2,194,370.00	1,078,100.00	5,000,000.00	5,000,000.00	3,921,900.00 +	78.44 %+	2,400,000.00	2,400,000.00	2,400,000.00
38001001/22020302 Books			600,000.00	600,000.00	600,000.00 +	100.00 %+			
38001001/22020303 Newspapers			150,000.00	150,000.00	150,000.00 +	100.00 %+			
38001001/22020304 Magazines & Periodicals			350,000.00	350,000.00	350,000.00 +	100.00 %+			
38001001/22020305 Printing of Non Security Documents			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
38001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,618,100.00	1,218,100.00	1,500,000.00	1,320,000.00	101,900.00 +	7.72 %+	4,800,000.00	4,800,000.00	4,800,000.00
38001001/22020402 Maintenance of Office Furniture	174,100.00	113,000.00	600,000.00	600,000.00	487,000.00 +	81.17 %+	200,000.00	200,000.00	200,000.00
38001001/22020404 Maintenance of Office/IT Equipment	494,100.00	326,000.00	700,000.00	700,000.00	374,000.00 +	53.43 %+	600,000.00	600,000.00	600,000.00
38001001/22020405 Maintenance of Plant & Generator			400,000.00	400,000.00	400,000.00 +	100.00 %+			
38001001/22020406 Other Maintenance Services	174,000.00	803,900.00	650,000.00	830,000.00	26,100.00 +	3.14 %+	200,000.00	200,000.00	200,000.00
38001001/22020501 Local Training	3,835,000.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	4,100,000.00	4,100,000.00	4,100,000.00
38001001/22020506 Seminars and Conferences			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	6,000,000.00	6,000,000.00	6,000,000.00
38001001/22020605 Cleaning & Fumigation Services			100,000.00	100,000.00	100,000.00 +	100.00 %+			
38001001/22020709 Research & Studies			600,000.00	280,000.00	280,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
38001001/22020710 Monitoring & Evaluation			4,000,000.00	200,000.00	200,000.00 +	100.00 %+			
38001001/22020801 Motor Vehicle Fuel Cost	491,039.31	535,000.00	1,200,000.00	1,200,000.00	665,000.00 +	55.42 %+	600,000.00	600,000.00	600,000.00
38001001/22020803 Plant/Generator Fuel Cost	262,000.00		350,000.00	350,000.00	350,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
38001001/22020901 Bank Charges	8,525.72	8,200.14	50,000.00	50,000.00	41,799.86 +	83.60 %+	400,000.00	400,000.00	400,000.00
38001001/22021001 Refreshment & Meals	1,056,330.00	802,000.00	500,000.00	820,000.00	18,000.00 +	2.20 %+	1,200,000.00	1,200,000.00	1,200,000.00
38001001/22021002 Honorarium & Sitting Allowance	734,913.00						800,000.00	800,000.00	800,000.00
38001001/22021003 Publicity and Advertisements			300,000.00	300,000.00	300,000.00 +	100.00 %+			
38001001/22021004 Medical Expenses			5,000,000.00	150,000.00	150,000.00 +	100.00 %+			
38001001/22021007 Welfare Packages			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
38001001/22021014 Annual Budget Expenses and Administration	684,900.00	684,000.00	5,000,000.00	700,000.00	16,000.00 +	2.29 %+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/22021016 Servicom			400,000.00	400,000.00	400,000.00 +	100.00 %+			
38001001/22021021 Special Days and Celebrations			500,000.00	500,000.00	500,000.00 +	100.00 %+			
Sub-Total: Overhead	**17,096,378.03**	**9,671,000.14**	**46,450,000.00**	**33,500,000.00**	**23,828,999.86 +**	**71.13 %+**	**33,200,000.00**	**33,200,000.00**	**33,200,000.00**
Total Recurrent Expenditure	**51,193,592.97**	**43,601,933.05**	**87,901,173.00**	**74,951,173.00**	**31,349,239.95 +**	**41.83 %+**	**69,002,080.00**	**73,248,310.00**	**73,248,310.00**
38001002 - Bureau of Statistics									
38001002/21010101 Basic Salary	33,231,643.94	34,463,754.86	25,853,300.00	34,503,300.00	39,545.14 +	0.11 %+	34,893,230.00	36,570,366.00	36,570,366.00
38001002/21020102 Salaries & Wages							1,099,610.00	1,140,156.00	1,140,156.00
38001002/21020101 Housing/Rent Allowance	4,738,701.54	4,961,728.71	3,131,260.00	4,981,260.00	19,531.29 +	0.39 %+	4,975,640.00	5,233,885.00	5,233,885.00
38001002/21020102 Transport Allowance	1,047,250.00	1,080,500.00	917,800.00	1,087,800.00	7,300.00 +	0.67 %+			
38001002/21020103 Meal Subsidy	491,500.00	506,800.00	522,000.00	522,000.00	15,200.00 +	2.91 %+	516,080.00	523,400.00	523,400.00
38001002/21020104 Utility Allowance	364,950.00	376,350.00	394,200.00	394,200.00	17,850.00 +	4.53 %+	383,190.00	402,084.00	402,084.00
38001002/21020105 Entertainment Allowance	22,200.00	41,400.00	74,400.00	74,400.00	33,000.00 +	44.35 %+	23,310.00	75,888.00	75,888.00
38001002/21020106 Leave Allowance			3,585,580.00	235,580.00	235,580.00 +	100.00 %+		3,657,292.00	3,657,292.00
38001002/21020107 Domestic Staff Allowance	1,251,036.00	2,328,317.00	887,960.00	2,387,960.00	59,643.00 +	2.50 %+	1,313,590.00	1,479,719.00	1,479,719.00
38001002/21020108 Shift Duty Allowance		11,479.00		15,000.00	3,521.00 +	23.47 %+			
38001002/21020111 Hazard Allowance	24,000.00	24,000.00		30,000.00	6,000.00 +	20.00 %+	25,200.00		
38001002/21020131 Arrears Allowance		86,172.94		90,000.00	3,827.06 +	4.25 %+			
Sub Total: Personnel Cost	**41,171,281.48**	**43,880,502.51**	**35,366,500.00**	**44,321,500.00**	**440,997.49 +**	**0.99 %+**	**43,229,850.00**	**49,082,790.00**	**49,082,790.00**
38001002/22020101 Local Travel and Transport - Training	1,446,472.00		500,000.00	195,000.00	195,000.00 +	100.00 %+	1,800,000.00	1,200,000.00	1,200,000.00
38001002/22020102 Local Travel and Transport - Others	674,500.00	942,900.00	1,000,000.00	1,000,000.00	57,100.00 +	5.71 %+	800,000.00	1,000,000.00	1,000,000.00
38001002/22020301 Office Stationeries/Computer Consumables	1,100,100.00	1,516,450.00	900,000.00	1,520,000.00	3,550.00 +	0.23 %+	1,200,000.00	900,000.00	900,000.00
38001002/22020305 Printing of Non Security Documents	25,000.00	13,448,000.00	3,000,000.00	13,450,000.00	2,000.00 +	0.01 %+	40,000,000.00	40,000,000.00	45,000,000.00
38001002/22020309 Uniforms & Other Clothing		60,600.00		65,000.00	4,400.00 +	6.77 %+			
38001002/22020312 Service Materials	5,000.00		600,000.00	50,000.00	50,000.00 +	100.00 %+	300,000.00	600,000.00	600,000.00
38001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	245,000.00	392,000.00	600,000.00	465,000.00	73,000.00 +	15.70 %+	300,000.00	600,000.00	600,000.00
38001002/22020402 Maintenance of Office Furniture			300,000.00	240,000.00	240,000.00 +	100.00 %+		300,000.00	300,000.00
38001002/22020403 Maintenance of Office Building/Residential Qtrs.		56,200.00		60,000.00	3,800.00 +	6.33 %+			
38001002/22020404 Maintenance of Office/IT Equipment	693,520.00	258,100.00	500,000.00	450,000.00	191,900.00 +	42.64 %+	800,000.00	500,000.00	500,000.00
38001002/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+		400,000.00	400,000.00
38001002/22020406 Other Maintenance Services	1,500.00		300,000.00	10,000.00	10,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
38001002/22020501 Local Training (Training and re-training on improvement of							10,000,000.00	12,000,000.00	12,000,000.00
38001002/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
38001002/22020706 Survey services							50,000,000.00		

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Varian	% Variancece	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
38001002/22020710	Monitoring and evaluation (Intensive monitoring of MDA servi			500,000.00	50,000.00	50,000.00 +	100.00 %+	25,000,000.00	5,000,000.00	5,000,000.00
38001002/22020801	Motor Vehicle Fuel Cost	240,000.00	300,000.00	800,000.00	320,000.00	20,000.00 +	6.25 %+	300,000.00	800,000.00	800,000.00
38001002/22020803	Plant/Generator Fuel Cost			250,000.00	250,000.00	250,000.00 +	100.00 %+		250,000.00	250,000.00
38001002/22020901	Bank Charges (Other than Interests)	3,630.47	907.32	300,000.00	10,000.00	9,092.68 +	90.93 %+	20,000.00	300,000.00	300,000.00
38001002/22021001	Refreshment & Meals	381,880.00	224,900.00	300,000.00	300,000.00	75,100.00 +	25.03 %+	500,000.00	300,000.00	300,000.00
38001002/22021003	Publicity & Advertisements	237,500.00						20,000,000.00	20,000,000.00	20,000,000.00
38001002/22021007	Welfare Packages	103,000.00		300,000.00	10,000.00	10,000.00 +	100.00 %+	150,000.00	600,000.00	600,000.00
38001002/22021014	Annual Budget Expenses & Administration	74,000.00		150,000.00	150,000.00	150,000.00 +	100.00 %+	100,000.00	150,000.00	150,000.00
Sub-Total: Overhead		**5,231,102.47**	**17,200,057.32**	**10,700,000.00**	**18,995,000.00**	**1,794,942.68 +**	**9.45 %+**	**151,570,000.00**	**85,400,000.00**	**90,400,000.00**
Total Recurrent Expenditure		**46,402,383.95**	**61,080,559.83**	**46,066,500.00**	**63,316,500.00**	**2,235,940.17 +**	**3.53 %+**	**194,799,850.00**	**134,482,790.00**	**139,482,790.00**
52001001 - Ministry Of Water Resources										
52001001/21010101	Basic Salary	38,826,752.44	39,630,902.63	40,912,210.00	40,912,210.00	1,281,307.37 +	3.13 %+	40,768,090.00	44,531,218.00	44,531,218.00
52001001/21020101	Housing/Rent Allowance	5,263,459.23	5,545,805.59	5,536,750.00	5,546,750.00	944.41 +	0.02 %+	5,526,630.00	6,540,594.00	6,540,594.00
52001001/21020102	Transport Allowance	1,112,700.00	1,198,550.00	1,291,800.00	1,291,800.00	93,250.00 +	7.22 %+	1,168,340.00	2,190,914.00	2,190,914.00
52001001/21020103	Meal Subsidy	537,400.00	536,800.00	583,600.00	573,600.00	36,800.00 +	6.42 %+	564,270.00	915,204.00	915,204.00
52001001/21020104	Utility Allowance	376,450.00	422,450.00	469,200.00	448,200.00	25,750.00 +	5.75 %+	395,270.00	637,696.00	637,696.00
52001001/21020105	Entertainment Allowance	18,900.00	10,600.00	19,200.00	19,200.00	8,600.00 +	44.79 %+	19,850.00		
52001001/21020106	Leave Allowance			4,370,490.00	70,490.00	70,490.00 +	100.00 %+		6,002,245.00	6,002,245.00
52001001/21020107	Domestic Staff Allowance	1,112,032.00	799,273.00	1,251,030.00	1,239,030.00	439,757.00 +	35.49 %+	1,167,630.00	2,919,070.00	2,919,070.00
52001001/21020108	Shift Allowance								22,090.00	22,090.00
52001001/21020131	Arrears (Allowances)	146,112.77	11,658.13		12,000.00	341.87 +	2.85 %+	153,420.00	615,851.00	615,851.00
Sub Total: Personnel Cost		**47,393,806.44**	**48,156,039.35**	**54,434,280.00**	**50,113,280.00**	**1,957,240.65 +**	**3.91 %+**	**49,763,500.00**	**64,374,882.00**	**64,374,882.00**
52001001/22020101	Local Travel and Transport - Training	500,240.00						2,500,000.00	2,500,000.00	2,500,000.00
52001001/22020102	Local Travel and Transport - Others	113,000.00	666,300.00	1,000,000.00	1,000,000.00	333,700.00 +	33.37 %+	4,000,000.00	4,000,000.00	4,000,000.00
52001001/22020104	International Transport and Travels - Others			3,000,000.00	900,000.00	900,000.00 +	100.00 %+			
52001001/22020202	Telephone Charges	3,000.00	1,000.00	300,000.00	300,000.00	299,000.00 +	99.67 %+	50,000.00	50,000.00	50,000.00
52001001/22020203	Internet Access Charges			250,000.00	250,000.00	250,000.00 +	100.00 %+			
52001001/22020204	Satellite Broadcasting Access Charges			250,000.00	250,000.00	250,000.00 +	100.00 %+			
52001001/22020205	Water Rates			300,000.00	300,000.00	300,000.00 +	100.00 %+			
52001001/22020206	Sewerage Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+			
52001001/22020301	Office Stationeries/Computer Consumables	108,620,508.21	3,509,100.00	1,500,000.00	3,600,000.00	90,900.00 +	2.53 %+	4,000,000.00	4,000,000.00	4,000,000.00
52001001/22020302	Books			400,000.00	400,000.00	400,000.00 +	100.00 %+			
52001001/22020303	Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+			
52001001/22020312	Service Materials			700,000.00	700,000.00	700,000.00 +	100.00 %+			
52001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	5,063,163.30	1,150,000.00	400,000.00	1,180,000.00	30,000.00 +	2.54 %+	5,000,000.00	5,000,000.00	5,000,000.00
52001001/22020402	Maintenance of Office Furniture	52,500.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
52001001/22020403	Maintenance of Office Building/Residential Qtrs.							200,000.00	200,000.00	200,000.00
52001001/22020404	Maintenance of Office/IT Equipment	9,500.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
52001001/22020405	Maintenance of Plants & Generators		100,000.00	400,000.00	400,000.00	300,000.00 +	75.00 %+			
52001001/22020406	Other Maintenance Services			350,000.00	350,000.00	350,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
52001001/22020501	Local Training			1,000,000.00	220,000.00	220,000.00 +	100.00 %+			
52001001/22020605	Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+			
52001001/22020704	Engineering Services			500,000.00	500,000.00	500,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Varian	% Variancece	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52001001/22020709 Research and Studies			500,000.00	500,000.00	500,000.00 +	100.00 %+			
52001001/22020710 Monitoring and evaluation (i Monitoring and assessment of wa			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
52001001/22020801 Motor Vehicle Fuel Cost	1,700,328.24	251,600.00	450,000.00	450,000.00	198,400.00 +	44.09 %+	1,700,000.00	1,700,000.00	1,700,000.00
52001001/22020803 Plant/Generator Fuel Cost			300,000.00	300,000.00	300,000.00 +	100.00 %+			
52001001/22020901 Bank Charges (Other than interest)	297,587.53	19,946.68	50,000.00	50,000.00	30,053.32 +	60.11 %+	350,000.00	350,000.00	350,000.00
52001001/22021001 Refreshment & Meals			450,000.00	450,000.00	450,000.00 +	100.00 %+			
52001001/22021003 Publicity and Advertisements			600,000.00	600,000.00	600,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
52001001/22021007 Welfare Packages	2,551,486.15	11,823,000.00	600,000.00	11,850,000.00	27,000.00 +	0.23 %+	2,200,000.00	2,200,000.00	2,200,000.00
52001001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+			
52001001/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+			
52001001/22021021 Special Days/Celebration			1,600,000.00	1,600,000.00	1,600,000.00 +	100.00 %+			
Sub-Total: Overhead	**118,911,313.43**	**17,520,946.68**	**17,500,000.00**	**28,750,000.00**	**11,229,053.32 +**	**39.06 %+**	**22,300,000.00**	**22,300,000.00**	**22,300,000.00**
Total Recurrent Expenditure	**166,305,119.87**	**65,676,986.03**	**71,934,280.00**	**78,863,280.00**	**13,186,293.97 +**	**16.72 %+**	**72,063,500.00**	**86,674,882.00**	**86,674,882.00**
52102001 - Enugu State Water Corporation									
52102001/21010101 Basic Salary	171,413,392.85	201,426,888.48	131,135,660.00	201,427,888.00	999.52 +	0.00 %+	168,340,000.00	231,135,660.00	231,135,660.00
52102001/21010102 Overtime Payment	36,831,668.63	45,607,121.66		45,608,121.00	999.34 +	0.00 %+	38,673,250.00		
52102001/21010103 Consolidated Revenue Fund Charges			4,080,640.00	1,230,640.00	1,230,640.00 +	100.00 %+		4,080,640.00	4,080,640.00
52102001/21020101 Housing/Rent Allowance			9,782,680.00	1,382,680.00	1,382,680.00 +	100.00 %+		35,782,680.00	36,782,680.00
52102001/21020102 Transport Allowance			9,335,670.00	9,335,670.00	9,335,670.00 +	100.00 %+		6,335,670.00	7,335,670.00
52102001/21020103 Meal Subsidy			3,904,250.00	3,904,250.00	3,904,250.00 +	100.00 %+	2,957,580.00	3,904,250.00	3,904,250.00
52102001/21020104 Utility Allowance			5,452,130.00	5,452,130.00	5,452,130.00 +	100.00 %+	2,740,740.00	5,452,130.00	5,452,130.00
52102001/21020106 Leave Allowance			5,822,340.00	5,822,340.00	5,822,340.00 +	100.00 %+		5,822,340.00	5,822,340.00
Total Personal Cost	**208,245,061.48**	**247,034,010.14**	**169,513,370.00**	**274,163,719.00**	**27,129,708.86 +**	**9.90 %+**	**212,711,570.00**	**292,513,370.00**	**294,513,370.00**
Sub Total: Personnel Cost	**208,245,061.48**	**247,034,010.14**	**169,513,370.00**	**274,163,719.00**	**27,129,708.86 +**	**9.90 %+**	**212,711,570.00**	**292,513,370.00**	**294,513,370.00**
52102001/22020101 Local Travel and Transport Training	897,890.00	1,570,350.00	1,000,000.00	1,580,000.00	9,650.00 +	0.61 %+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22020102 Local Travel and Transport - Others	11,759,831.00	2,904,500.00	2,000,000.00	2,920,000.00	15,500.00 +	0.53 %+	12,000,000.00	12,000,000.00	12,000,000.00
52102001/22020201 Electricity Charges	10,789,225.05	1,532,500.00		1,550,000.00	17,500.00 +	1.13 %+	12,000,000.00	12,000,000.00	12,000,000.00
52102001/22020202 Telephone Charges		161,750.00	300,000.00	300,000.00	138,250.00 +	46.08 %+			
52102001/22020203 Internet Access Charges			300,000.00	10,000.00	10,000.00 +	100.00 %+			
52102001/22020205 Water Rates	93,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
52102001/22020301 Office Stationeries/Computer Consumables	6,821,210.00	41,455,470.73	3,000,000.00	41,500,000.00	44,529.27 +	0.11 %+	7,000,000.00	7,000,000.00	7,000,000.00
52102001/22020312 Service Materials	3,484,880.00	38,247,823.02	5,000,000.00	38,250,000.00	2,176.98 +	0.01 %+	3,600,000.00	3,600,000.00	3,600,000.00
52102001/220220313 Chemical and Reagents	9,137,246.00	9,108,100.00	70,000,000.00	9,940,000.00	831,900.00 +	8.37 %+	10,000,000.00	10,000,000.00	10,000,000.00
52102001/22020401 Maintenance of Motor Vehicle/Transport Equipment	18,393,250.00	12,288,060.00	2,200,000.00	12,300,000.00	11,940.00 +	0.10 %+	20,000,000.00	20,000,000.00	20,000,000.00
52102001/22020402 Maintenance of Office Furniture	329,239.45	1,623,100.00	600,000.00	1,700,000.00	76,900.00 +	4.52 %+	400,000.00	400,000.00	400,000.00
52102001/22020403 Maintenance of Office Building Residential Qtrs.	8,587,050.00	6,370,047.00	600,000.00	6,400,000.00	29,953.00 +	0.47 %+	9,000,000.00	9,000,000.00	9,000,000.00
52102001/22020404 Maintenance of Office/IT Equipment	3,056,536.00	17,418,176.78	2,500,000.00	17,500,000.00	81,823.22 +	0.47 %+	3,300,000.00	3,300,000.00	3,300,000.00
52102001/22020405 Maintenance of Plants & Generators	39,472,903.11	125,383,916.49	2,000,000.00	125,384,916.00	999.51 +	0.00 %+	41,500,000.00	41,500,000.00	41,500,000.00
52102001/22020406 Other Maintenance Services	14,892,917.54	10,804,800.00	2,500,000.00	10,900,000.00	95,200.00 +	0.87 %+	15,700,000.00	15,700,000.00	15,700,000.00
52102001/22020415 Maintenance of Other Infrastructure	53,124,100.00		1,000,000.00	400,000.00	400,000.00 +	100.00 %+	55,800,000.00	55,800,000.00	55,800,000.00
52102001/22020501 Local Training	4,069,750.00	1,813,320.00	1,500,000.00	1,820,000.00	6,680.00 +	0.37 %+	4,300,000.00	4,300,000.00	4,300,000.00
52102001/22020601 Security Services	1,860,256.00	3,776,175.00	2,000,000.00	3,800,000.00	23,825.00 +	0.63 %+	2,000,000.00	2,000,000.00	2,000,000.00
52102001/22020605 Cleaning & Fumigation Services	1,206,200.00	672,020.00	400,000.00	680,000.00	7,980.00 +	1.17 %+	1,300,000.00	1,300,000.00	1,300,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
52102001/22020701	Financial Consulting	22,919,681.00	2,816,005.00		2,850,000.00	33,995.00 +	1.19 %+	24,000,000.00	24,000,000.00	24,000,000.00
52102001/22020703	Legal Services		688,771.25		689,000.00	228.75 +	0.03 %+			
52102001/22020704	Engineering Services	117,347,270.75	4,261,710.33	2,500,000.00	4,300,000.00	38,289.67 +	0.89 %+	123,000,000.00	123,000,000.00	123,000,000.00
52102001/22020801	Motor Vehicle Fuel Cost	12,902,289.52	8,778,745.00	2,300,000.00	8,800,000.00	21,255.00 +	0.24 %+	14,000,000.00	14,000,000.00	14,000,000.00
52102001/22020803	Plant/Generator Fuel Cost		3,142,290.00	2,500,000.00	3,150,000.00	7,710.00 +	0.24 %+	1,000,000.00	1,000,000.00	1,000,000.00
52102001/22021001	Refreshment & Meals	4,368,645.58	2,420,400.00		2,500,000.00	79,600.00 +	3.18 %+	4,500,000.00	4,500,000.00	4,500,000.00
52102001/22021002	Honorarium and Sitting Allowance	12,000.00	405,700.00	3,000,000.00	511,000.00	105,300.00 +	20.61 %+	100,000.00	100,000.00	100,000.00
52102001/22021003	Publicity and Advertisements	1,691,688.00	1,520,920.00	1,000,000.00	1,550,000.00	29,080.00 +	1.88 %+	1,800,000.00	1,800,000.00	1,800,000.00
52102001/22021004	Medical Expenses	105,350.00						110,000.00	110,000.00	110,000.00
52102001/22021006	Postages & Courier Services		50,000.00		60,000.00	10,000.00 +	16.67 %+			
52102001/22021007	Welfare Packages	1,997,000.00	1,665,200.00		1,670,000.00	4,800.00 +	0.29 %+	2,200,000.00	2,200,000.00	2,200,000.00
52102001/22021008	Subscription to Professional Bodies		200,000.00		250,000.00	50,000.00 +	20.00 %+			
52102001/22021014	Annual Budget Expenses and Administration			400,000.00	150,000.00	150,000.00 +	100.00 %+			
52102001/22021016	Servicom			350,000.00	290,000.00	290,000.00 +	100.00 %+			
Sub-Total: Overhead		**349,319,409.00**	**301,079,850.60**	**109,150,000.00**	**303,904,916.00**	**2,825,065.40 +**	**0.93 %+**	**369,810,000.00**	**369,810,000.00**	**369,810,000.00**
Total Recurrent Expenditure		**557,564,470.48**	**548,113,860.74**	**278,663,370.00**	**578,068,635.00**	**29,954,774.26 +**	**5.18 %+**	**582,521,570.00**	**662,323,370.00**	**664,323,370.00**
52103001 - Enugu State Rural Water Supply And Sanitation Age										
52103001/21010101	Basic Salary	9,406,000.00	10,684,000.00	1,844,120.00	10,694,120.00	10,120.00 +	0.09 %+	9,876,300.00	10,335,680.00	10,515,480.00
52103001/21010103	Consolidated Revenue Fund Charges - Salaries			780,640.00	80,640.00	80,640.00 +	100.00 %+			
52103001/21020101	Housing/Rent Allowance			902,322.00	2,322.00	2,322.00 +	100.00 %+			
52103001/21020102	Transport Allowance		6,000.00	602,110.00	602,110.00	596,110.00 +	99.00 %+			
52103001/21020103	Meal Subsidy			791,330.00	791,330.00	791,330.00 +	100.00 %+			
52103001/21020104	Utility Allowance			799,120.00	799,120.00	799,120.00 +	100.00 %+			
52103001/21020106	Leave Allowance			612,340.00	192,340.00	192,340.00 +	100.00 %+			
Sub Total: Personnel Cost		**9,406,000.00**	**10,690,000.00**	**6,331,982.00**	**13,161,982.00**	**2,471,982.00 +**	**18.78 %+**	**9,876,300.00**	**10,335,680.00**	**10,515,480.00**
52103001/22020102	Local Travel and Transport - Others	2,078,890.00	1,947,250.00	1,000,000.00	1,972,250.00	25,000.00 +	1.27 %+	2,200,000.00	2,200,000.00	2,200,000.00
52103001/22020105	Hotel Accommodation		21,405,070.00		21,430,070.00	25,000.00 +	0.12 %+			
52103001/22020205	Water Rates			500,000.00	500,000.00	500,000.00 +	100.00 %+			
52103001/22020206	Sewerage Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+			
52103001/22020301	Office Stationeries/Computer Consumables	362,237.00	166,978.68	900,000.00	900,000.00	733,021.32 +	81.45 %+	400,000.00	400,000.00	400,000.00
52103001/22020312	Service Materials	14,000.00		750,000.00	750,000.00	750,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
52103001/22020401	Maintenance of Motor Vehicle /Transport Equipment	475,631.00	2,364,010.00	800,000.00	2,400,000.00	35,990.00 +	1.50 %+	500,000.00	500,000.00	500,000.00
52103001/22020402	Maintenance of Office Furniture	69,000.00	14,000.00	500,000.00	500,000.00	486,000.00 +	97.20 %+	100,000.00	100,000.00	100,000.00
52103001/22020404	Maintenance of Office / IT Equipment	134,000.00						150,000.00	150,000.00	150,000.00
52103001/22020405	Maintenance of Plants & Generators	55,000.00		400,000.00	280,000.00	280,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
52103001/22020406	Other maintenance Services	100,000.00						100,000.00	100,000.00	100,000.00
52103001/22020501	Local Training	180,000.00	708,600.00	600,000.00	720,000.00	11,400.00 +	1.58 %+	200,000.00	200,000.00	200,000.00
52103001/22020605	Cleaning &Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+			
52103001/22020710	Monitoring and Evaluation	27,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
52103001/22020711	Other Consulting Services			600,000.00	600,000.00	600,000.00 +	100.00 %+			
52103001/22020801	Motor Vehicle Fuel Cost	372,584.00		800,000.00	800,000.00	800,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
52103001/22020803	Plant /Generator Fuel Cost		20,000.00	400,000.00	300,000.00	280,000.00 +	93.33 %+			
52103001/22020901	Bank Charges (Other Than interest)	10,216.34	1,957,700.97		1,982,700.00	24,999.03 +	1.26 %+	20,000.00	20,000.00	20,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
52103001/22021001 Refreshment & Meals	246,132.00	246,000.00	200,000.00	250,000.00	4,000.00 +	1.60 %+	300,000.00	300,000.00	300,000.00
52103001/22021007 Welfare Packages	649,000.00						700,000.00	700,000.00	700,000.00
52103001/22021014 Annual Budget Expenses and Administration	100,000.00	105,000.00	150,000.00	150,000.00	45,000.00 +	30.00 %+	110,000.00	110,000.00	110,000.00
Sub-Total: Overhead	**4,873,690.34**	**28,934,609.65**	**9,300,000.00**	**35,235,020.00**	**6,300,410.35 +**	**17.88 %+**	**5,430,000.00**	**5,430,000.00**	**5,430,000.00**
Total Recurrent Expenditure	**14,279,690.34**	**39,624,609.65**	**15,631,982.00**	**48,397,002.00**	**8,772,392.35 +**	**18.13 %+**	**15,306,300.00**	**15,765,680.00**	**15,945,480.00**
52104001 - Small Town Water And Sanitation Agency									
52104001/22020102 Local Travel and Transport - Others			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	450,000.00	450,000.00
52104001/22020301 Office Stationeries/Computer Consumables			450,000.00	10,000.00	10,000.00 +	100.00 %+	450,000.00	500,000.00	500,000.00
52104001/22020401 Maintenance of Motor Vehicle /Transport Equipment								400,000.00	400,000.00
52104001/22020402 Maintenance of Office Furniture			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
52104001/22020404 Maintenance of Office / IT Equipment			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
52104001/22020405 Maintenance of Plants & Generators			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	150,000.00	150,000.00
52104001/22020406 Other Maintenance Services			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	200,000.00	200,000.00
52104001/22020501 Local Training			600,000.00	10,000.00	10,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
52104001/22020605 Cleaning &Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
52104001/22020704 Engineering Services			500,000.00	100,000.00	100,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
52104001/22020710 Monitoring and Evaluation								1,000,000.00	1,000,000.00
52104001/22020711 Other Consulting Services			600,000.00	10,000.00	10,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
52104001/22020801 Motor Vehicle Fuel Cost			350,000.00	350,000.00	350,000.00 +	100.00 %+	350,000.00	350,000.00	350,000.00
52104001/22020803 Plant /Generator Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
52104001/22020901 Bank Charges (Other than Interest)	63.00								
52104001/22021007 Welfare Packages			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	200,000.00	200,000.00
52104001/22021014 Annual Budget Expenses and Administration			150,000.00	150,000.00	150,000.00 +	100.00 %+	150,000.00	200,000.00	200,000.00
Sub-Total: Overhead	**63.00**		**4,200,000.00**	**2,180,000.00**	**2,180,000.00 +**	**100.00 %+**	**4,200,000.00**	**5,950,000.00**	**5,950,000.00**
Total Recurrent Expenditure	**63.00**		**4,200,000.00**	**2,180,000.00**	**2,180,000.00 +**	**100.00 %+**	**4,200,000.00**	**5,950,000.00**	**5,950,000.00**
53001001 - Ministry Of Housing									
53001001/21010101 Basic Salary	21,842,499.89	21,803,668.28	16,622,071.00	21,822,071.00	18,402.72 +	0.08 %+	22,934,630.00	20,640,000.00	20,640,000.00
53001001/21020101 Housing/Rent Allowance	3,354,564.52	3,476,951.73	2,800,690.00	3,480,690.00	3,738.27 +	0.11 %+	3,522,290.00	3,800,000.00	3,800,000.00
53001001/21020102 Transport Allowance	602,800.00	584,600.00	992,213.00	922,213.00	337,613.00 +	36.61 %+	632,940.00	1,002,344.00	1,002,344.00
53001001/21020103 Meal Subsidy	274,600.00	269,000.00	201,520.00	271,520.00	2,520.00 +	0.93 %+	288,330.00	277,190.00	277,190.00
53001001/21020104 Utility Allowance	220,700.00	218,150.00	261,219.00	261,219.00	43,069.00 +	16.49 %+	231,740.00	261,219.00	261,219.00
53001001/21020105 Entertainment Allowance	18,000.00	37,000.00	38,563.00	38,563.00	1,563.00 +	4.05 %+	18,900.00	38,563.00	38,563.00
53001001/21020106 Leave Allowance			2,238,111.00	38,111.00	38,111.00 +	100.00 %+		3,111,100.00	3,111,100.00
53001001/21020107 Domestic Staff Allowance	1,390,040.00	2,432,570.00	1,640,420.00	2,440,420.00	7,850.00 +	0.32 %+	1,459,540.00	1,850,000.00	1,850,000.00
Total Personal Cost	**27,703,204.41**	**28,821,940.01**	**24,794,807.00**	**29,274,807.00**	**452,866.99 +**	**1.55 %+**	**29,088,370.00**	**30,980,416.00**	**30,980,416.00**
Sub Total: Personnel Cost	**27,703,204.41**	**28,821,940.01**	**24,794,807.00**	**29,274,807.00**	**452,866.99 +**	**1.55 %+**	**29,088,370.00**	**30,980,416.00**	**30,980,416.00**
53001001/22020101 Local Travel and Transport - Training			1,000,000.00	20,000.00	20,000.00 +	100.00 %+			
53001001/22020102 Local Travel and Transport - Others	79,500.00	60,000.00	1,000,000.00	320,000.00	260,000.00 +	81.25 %+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020202 Telephone Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
53001001/22020203 Internet Access Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+			
53001001/22020205 Water Rates			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
53001001/22020301 Office Stationeries/Computer Consumables	1,280,585.50	1,652,218.60	2,000,000.00	2,000,000.00	347,781.40 +	17.39 %+	1,400,000.00	1,500,000.00	1,500,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
53001001/22020303 Newspapers			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	300,000.00
53001001/22020305 Printing of Non Security Documents			1,000,000.00	20,000.00	20,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,200,000.00
53001001/22020312 Service Materials			1,000,000.00	200,000.00	200,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,890,000.00	1,799,729.80	700,000.00	1,800,000.00	270.20 +	0.02 %+	2,000,000.00	2,000,000.00	2,200,000.00
53001001/22020402 Maintenance of Office Furniture			350,000.00	230,000.00	230,000.00 +	100.00 %+	350,000.00	400,000.00	400,000.00
53001001/22020404 Maintenance of Office / IT Equipment			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
53001001/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
53001001/22020406 Other maintenance Services			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
53001001/22020501 Local Training			1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+			
53001001/22020605 Cleaning & Fumigation Services	8,750,000.00	100,000.00	150,000.00	150,000.00	50,000.00 +	33.33 %+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020703 Legal Services			800,000.00	800,000.00	800,000.00 +	100.00 %+			
53001001/22020706 Surveying Services			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
53001001/22020710 Monitoring and evaluation			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
53001001/22020711 Other Consulting Services			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
53001001/22020801 Motor Vehicle Fuel Cost			800,000.00	800,000.00	800,000.00 +	100.00 %+	800,000.00	800,000.00	1,000,000.00
53001001/22020803 Plant /Generator Fuel Cost			400,000.00	399,750.00	399,750.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
53001001/22020901 Bank Charges (Other than Interest)	307.45	223.60		250.00	26.40 +	10.56 %+	10,000.00	10,000.00	10,000.00
53001001/22021001 Refreshment & Meals			400,000.00	400,000.00	400,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
53001001/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	600,000.00
53001001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
Sub-Total: Overhead	**12,000,392.95**	**3,612,172.00**	**17,500,000.00**	**15,040,000.00**	**11,427,828.00 +**	**75.98 %+**	**13,760,000.00**	**13,910,000.00**	**14,810,000.00**
Total Recurrent Expenditure	**39,703,597.36**	**32,434,112.01**	**42,294,807.00**	**44,314,807.00**	**11,880,694.99 +**	**26.81 %+**	**42,848,370.00**	**44,890,416.00**	**45,790,416.00**
54001001 - Ministry Of Rural Development									
54001001/21000000 Basic Salary	96,825,079.20	96,240,324.27	81,203,656.00	96,303,656.00	63,331.73 +	0.07 %+	101,666,330.00		
54001001/21020101 Housing/Rent Allowance	12,014,275.08	12,228,442.12	20,793,042.00	15,593,042.00	3,364,599.88 +	21.58 %+	12,614,990.00	12,614,990.00	12,614,990.00
54001001/21020102 Transport Allowance	3,160,450.00	3,117,400.00	3,924,336.00	3,659,336.00	541,936.00 +	14.81 %+	3,318,470.00	3,318,470.00	3,318,470.00
54001001/21020103 Meal Subsidy	1,373,700.00	1,334,900.00	1,594,112.00	1,594,112.00	259,212.00 +	16.26 %+	1,442,390.00	1,442,390.00	1,442,390.00
54001001/21020104 Utility Allowance	1,084,000.00	1,061,350.00	1,152,112.00	1,152,112.00	90,762.00 +	7.88 %+	1,138,200.00	1,138,200.00	1,138,200.00
54001001/21020105 Entertainment Allowance	36,000.00	23,400.00	65,566.00	65,566.00	42,166.00 +	64.31 %+	37,800.00	37,800.00	37,800.00
54001001/21020106 Leave Allowance		1,354.05	9,947,126.00	47,126.00	45,771.95 +	97.13 %+			
54001001/21020107 Domestic Staff Allowance	2,085,060.00	1,459,542.00	1,197,574.00	1,462,574.00	3,032.00 +	0.21 %+	2,189,310.00	2,189,310.00	2,189,310.00
54001001/21020108 Shift Allowance	5,272,955.52	5,153,542.48	6,103,570.00	5,993,570.00	840,027.52 +	14.02 %+	5,536,600.00	5,536,600.00	5,536,600.00
54001001/21020111 Hazard Allowance	18,580,000.00	18,100,000.00	4,018,560.00	18,118,560.00	18,560.00 +	0.10 %+	19,509,000.00	19,509,000.00	19,509,000.00
54001001/21020131 Arrears (Allowances)		108,953.08		110,000.00	1,046.92 +	0.95 %+			
Sub Total: Personnel Cost	**140,431,519.80**	**138,829,208.00**	**129,999,654.00**	**144,099,654.00**	**5,270,446.00 +**	**3.66 %+**	**147,453,090.00**	**45,786,760.00**	**45,786,760.00**
54001001/22020101 Local Travel and Transport - Others	103,000.00	137,000.00	2,500,000.00	200,000.00	63,000.00 +	31.50 %+	1,000,000.00	2,500,000.00	2,500,000.00
54001001/22020205 Water Rates			200,000.00	150,000.00	150,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
54001001/22020301 Office Stationeries/Computer Consumables	1,752,020.40	1,521,500.00	4,000,000.00	2,200,000.00	678,500.00 +	30.84 %+	1,800,000.00	4,000,000.00	4,000,000.00
54001001/22020303 Newspapers	59,000.00	140,550.00	100,000.00	150,000.00	9,450.00 +	6.30 %+	100,000.00	100,000.00	100,000.00
54001001/22020312 Service Materials			10,000,000.00				300,000.00	300,000.00	300,000.00
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	148,000.00	283,500.00	600,000.00	600,000.00	316,500.00 +	52.75 %+	2,500,000.00	600,000.00	600,000.00
54001001/22020402 Maintenance of Office Furniture	1,840,500.00	123,000.00	500,000.00	500,000.00	377,000.00 +	75.40 %+	2,000,000.00	500,000.00	500,000.00
54001001/22020404 Maintenance of Office IT Equipment	1,350,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	1,500,000.00	400,000.00	400,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54001001/22020405 Maintenance of Plants & Generators			400,000.00	400,000.00	400,000.00 +	100.00 %+	200,000.00	400,000.00	400,000.00
54001001/22020406 Other maintenance Services	10,000.00	33,000.00	1,000,000.00	250,000.00	217,000.00 +	86.80 %+	250,000.00	1,000,000.00	1,000,000.00
54001001/22020501 Local Training			2,000,000.00	1,320,000.00	1,320,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
54001001/22020506 Seminar and Conferences			3,000,000.00	700,000.00	700,000.00 +	100.00 %+	2,000,000.00	3,000,000.00	3,000,000.00
54001001/22020605 Cleaning &Fumigation Services			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
54001001/22020710 Monitoring and Evaluation		8,000.00	1,500,000.00	1,500,000.00	1,492,000.00 +	99.47 %+	25,500,000.00	25,500,000.00	25,500,000.00
54001001/22020801 Motor Vehicle Fuel Cost	962,000.00	1,133,000.00	400,000.00	1,150,000.00	17,000.00 +	1.48 %+	600,000.00	400,000.00	400,000.00
54001001/22020803 Plant /Generator Fuel Cost			300,000.00	239,715.00	239,715.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
54001001/22020901 Bank Charges (Other than interest)	1,206.10	283.20		285.00	1.80 +	0.63 %+	10,000.00		
54001001/22021007 Welfare Packages		61,000.00	800,000.00	800,000.00	739,000.00 +	92.38 %+	400,000.00	800,000.00	800,000.00
54001001/22021014 Annual Budget Expenses and Administration	151,000.00	250,000.00	200,000.00	260,000.00	10,000.00 +	3.85 %+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	**6,376,726.50**	**3,690,833.20**	**28,200,000.00**	**11,120,000.00**	**7,429,166.80 +**	**66.81 %+**	**38,760,000.00**	**42,500,000.00**	**42,500,000.00**
Total Recurrent Expenditure	**146,808,246.30**	**142,520,041.20**	**158,199,654.00**	**155,219,654.00**	**12,699,612.80 +**	**8.18 %+**	**186,213,090.00**	**88,286,760.00**	**88,286,760.00**
54001002 - Community And Social Development Agency									
54001002/22020102 Local Transport & Travel-Others			500,000.00	110,000.00	110,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
54001002/22020312 Service Materials			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
54001002/22020401 Maintenance of Motor Vehicles/Transport Equipment		1,500,000.00	300,000.00	1,505,000.00	5,000.00 +	0.33 %+	300,000.00	300,000.00	300,000.00
54001002/22020403 Maintenance of Office building & Residential Quarters			200,000.00	20,000.00	20,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
54001002/22020404 Maintenance of Office IT Equipment	253,950.00		250,000.00				250,000.00	250,000.00	250,000.00
54001002/22020415 Maintenance of Other Infrastructure			200,000.00	15,000.00	15,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
54001002/22020501 Local Training			300,000.00				300,000.00	300,000.00	300,000.00
54001002/22020605 Cleaning & Fumigation Services			200,000.00				200,000.00	200,000.00	200,000.00
54001002/22020803 Plant/Generator Fuel Cost			300,000.00	10,000.00	10,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
54001002/22021001 Refreshment & Meals			200,000.00				200,000.00	200,000.00	200,000.00
54001002/22020000 Annual Budget Expenses and Admin			200,000.00	3,200.00	3,200.00 +	100.00 %+			
Sub-Total: Overhead	**253,950.00**	**1,500,000.00**	**2,850,000.00**	**1,863,200.00**	**363,200.00 +**	**19.49 %+**	**200,000.00**	**200,000.00**	**200,000.00**
Total Recurrent Expenditure	**253,950.00**	**1,500,000.00**	**2,850,000.00**	**1,863,200.00**	**363,200.00 +**	**19.49 %+**	**200,000.00**	**200,000.00**	**200,000.00**
54001003 - Community Development Agency									
54001003/21010101 Basic Salary	662,500.00	388,000.00		390,000.00	2,000.00 +	0.51 %+			
Sub Total: Personnel Cost	**662,500.00**	**388,000.00**		**390,000.00**	**2,000.00 +**	**0.51 %+**			
54001003/22020301 Office Stationeries/Computer Consumables	197,000.00	2,268,500.00		2,300,000.00	31,500.00 +	1.37 %+			
54001003/22020401 Maintenance of Motor Vehicles/Transport Equipment		305,000.00		310,000.00	5,000.00 +	1.61 %+			
54001003/22020605 Cleaning & Fumigation Services	5,500.00	84,500.00		85,000.00	500.00 +	0.59 %+			
54001003/22020710 Monitoring and evaluation		200,000.00		200,000.00					
54001003/22020803 Plant/Generator Fuel Cost		330,000.00		350,000.00	20,000.00 +	5.71 %+			
54001003/22020901 Bank Charges (Other than Interest)	420.50	1,797.50		1,800.00	2.50 +	0.14 %+			
54001003/22021001 Refreshment & Meals	20,000.00	322,000.00		330,000.00	8,000.00 +	2.42 %+			
54001003/22021014 Annual Budget Expenses and Administration							200,000.00		
Sub-Total: Overhead	**222,920.50**	**3,511,797.50**		**3,576,800.00**	**65,002.50 +**	**1.82 %+**	**200,000.00**		
Total Recurrent Expenditure	**885,420.50**	**3,899,797.50**		**3,966,800.00**	**67,002.50 +**	**1.69 %+**	**200,000.00**		

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54007001 - Rural Electrification Board (REB)									
54003001/21010101 Basic Salary	91,340,713.80	48,101,389.04	14,934,902.00	48,184,902.00	83,512.96 +	0.17 %+	47,953,870.00	47,953,870.00	47,953,870.00
54003001/21010103 Consolidated Revenue Fund Charges - Salaries			4,780,640.00	30,640.00	30,640.00 +	100.00 %+			
54003001/21020101 Housing/Rent Allowance			3,468,790.00	68,790.00	68,790.00 +	100.00 %+			
54003001/21020102 Transport Allowance			2,921,960.00	21,960.00	21,960.00 +	100.00 %+			
54003001/21020103 Meal Subsidy			1,822,190.00	22,190.00	22,190.00 +	100.00 %+			
54003001/21020104 Utility Allowance			1,934,280.00	34,280.00	34,280.00 +	100.00 %+			
54003001/21020106 Leave Allowance			2,904,480.00	4,480.00	4,480.00 +	100.00 %+			
54003001/21020107 Domestic Staff Allowance			1,444,930.00	44,930.00	44,930.00 +	100.00 %+			
Sub Total: Personnel Cost	**91,340,713.80**	**48,101,389.04**	**34,212,172.00**	**48,412,172.00**	**310,782.96 +**	**0.64 %+**	**47,953,870.00**	**47,953,870.00**	**47,953,870.00**
54003001/22020102 Local Travel and Transport - Others	432,000.00	14,000,000.00	1,000,000.00	14,100,000.00	100,000.00 +	0.71 %+	3,500,000.00	3,800,000.00	3,800,000.00
54003001/22020201 Electricity Charges	104,579,322.00	386,757,900.79	190,000,000.00	386,760,000.00	2,099.21 +	0.00 %+	150,000,000.00	200,000,000.00	250,000,000.00
54003001/22020206 Sewerage Charges	13,000,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	15,000,000.00	15,000,000.00	15,000,000.00
54003001/22020301 Office Stationeries/Computer Consumables	10,486,995.20		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	7,000,000.00	8,000,000.00	8,000,000.00
54003001/22020401 Maintenance of Motor Vehicle /Transport	4,500,000.00	7,700,000.00	1,000,000.00	7,750,000.00	50,000.00 +	0.65 %+	2,500,000.00	3,000,000.00	3,000,000.00
54003001/22020402 Maintenance of Office Furniture	5,200,000.00	600,000.00	700,000.00	700,000.00	100,000.00 +	14.29 %+	2,800,000.00	3,000,000.00	3,200,000.00
54003001/22020403 Maintenance of Office Building Residential	2,400,000.00	400,000.00	900,000.00	900,000.00	500,000.00 +	55.56 %+	1,500,000.00	1,500,000.00	1,700,000.00
54003001/22020405 Maintenance of Plants & Generators	1,200,000.00		900,000.00	900,000.00	900,000.00 +	100.00 %+	2,700,000.00	3,000,000.00	3,200,000.00
54003001/22020406 Other maintenance Services	23,896,000.00	45,250,000.00	1,000,000.00	45,300,000.00	50,000.00 +	0.11 %+	20,000,000.00	20,000,000.00	20,000,000.00
54003001/22020410 Maintenance of street lightings (Enugu/Nsukka)			160,000,000.00	1,470,000.00	1,470,000.00 +	100.00 %+	100,000,000.00	120,000,000.00	120,000,000.00
54003001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
54003001/22020601 Security Services			300,000.00	300,000.00	300,000.00 +	100.00 %+	5,000,000.00	5,000,000.00	5,000,000.00
54003001/22020605 Cleaning &Fumigation Services	45,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+			
54003001/22020801 Motor Vehicle Fuel Cost	310,000.00		1,200,000.00	100,000.00	100,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
54003001/22020803 Plant /Generator Fuel Cost	142,000.00		400,000.00	265,000.00	265,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
54003001/22020901 Bank Charges (Other Than interest)	318,942.52	132,877.16		135,000.00	2,122.84 +	1.57 %+	300,000.00	300,000.00	300,000.00
54003001/22020902 Insurance Premium			500,000.00	500,000.00	500,000.00 +	100.00 %+			
54003001/22021001 Refreshment & Meals	57,500.00						300,000.00	300,000.00	350,000.00
54003001/22021007 Welfare Packages	6,460,800.00	1,615,464.00	600,000.00	1,700,000.00	84,536.00 +	4.97 %+	3,200,000.00	3,500,000.00	3,500,000.00
54003001/22021014 Annual Budget Expenses and Administration			450,000.00	450,000.00	450,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
54003001/22021016 Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead	**173,028,559.72**	**456,456,241.95**	**362,150,000.00**	**464,530,000.00**	**8,073,758.05 +**	**1.74 %+**	**315,400,000.00**	**388,000,000.00**	**438,650,000.00**
Total Recurrent Expenditure	**264,369,273.52**	**504,557,630.99**	**396,362,172.00**	**512,942,172.00**	**8,384,541.01 +**	**1.63 %+**	**363,353,870.00**	**435,953,870.00**	**486,603,870.00**
54007001 - Fire Service Department									
54007001/22020101 Local Travel and Transport – Training	9,540,034.40	195,000.00	500,000.00	500,000.00	305,000.00 +	61.00 %+	3,000,000.00	3,000,000.00	4,000,000.00
54007001/22020102 Local Transport & Travel-Others	727,550.00	436,000.00	1,000,000.00	1,000,000.00	564,000.00 +	56.40 %+	3,000,000.00	3,000,000.00	3,000,000.00
54007001/22020205 Water Rates	360,400.00	437,350.00	500,000.00	500,000.00	62,650.00 +	12.53 %+	500,000.00	500,000.00	500,000.00
54007001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+			
54007001/22020301 Office Stationeries/Computer Consumables	888,000.00	395,000.00	1,000,000.00	1,000,000.00	605,000.00 +	60.50 %+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020308 Field & Camping Materials Supplies	40,000.00		2,000,000.00	1,050,000.00	1,050,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
54007001/22020309 Uniforms & Other Clothing			3,000,000.00	100,000.00	100,000.00 +	100.00 %+	5,000,000.00	5,500,000.00	5,500,000.00
54007001/22020312 Service Materials	170,000.00	30,000.00	2,000,000.00	2,000,000.00	1,970,000.00 +	98.50 %+	4,000,000.00	5,000,000.00	5,000,000.00
54007001/22020313 Chemicals and Reagents			8,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	10,000,000.00	10,000,000.00	12,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
54007001/22020401	Maintenance of Motor Vehicles/Transport Equipment	18,066,057.80	3,940,850.00	3,000,000.00	3,950,000.00	9,150.00 +	0.23 %+	5,000,000.00	5,000,000.00	5,000,000.00
54007001/22020402	Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
54007001/22020403	Maintenance of Office Building Residential	329,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00
54007001/22020405	Maintenance of Plants & Generators		35,000.00	600,000.00	600,000.00	565,000.00 +	94.17 %+	1,800,000.00	600,000.00	1,800,000.00
54007001/22020406	Other maintenance Services	662,550.00	427,615.00	600,000.00	600,000.00	172,385.00 +	28.73 %+	800,000.00	600,000.00	1,800,000.00
54007001/22020501	Local Training	62,500.00						4,000,000.00	4,000,000.00	5,000,000.00
54007001/22020506	Seminars and Conferences							2,500,000.00	2,500,000.00	3,000,000.00
54007001/22020605	Cleaning &Fumigation Services		6,874,766.00	2,000,000.00	6,900,000.00	25,234.00 +	0.37 %+			
54007001/22020801	Motor Vehicle Fuel Cost	3,334,550.00	5,836,277.00	900,000.00	5,900,000.00	63,723.00 +	1.08 %+	4,000,000.00	4,000,000.00	4,000,000.00
54007001/22020802	Other Transport Equipment Fuel Cost	237,500.00						500,000.00	500,000.00	500,000.00
54007001/22020803	Plant /Generator Fuel Cost	280,000.00	567,500.00	500,000.00	570,000.00	2,500.00 +	0.44 %+	300,000.00	500,000.00	1,500,000.00
54007001/22020901	Bank Charges (other than interest)	9,366,352.11	29,022.33		30,000.00	977.67 +	3.26 %+	30,000.00	30,000.00	30,000.00
54007001/22021001	Refreshment & Meals	171,730.00		1,000,000.00	900,000.00	900,000.00 +	100.00 %+	1,500,000.00	1,500,000.00	2,000,000.00
54007001/22021003	Publicity and Advertisement							5,000,000.00	5,000,000.00	5,000,000.00
54007001/22021007	Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,200,000.00
54007001/22021014	Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	600,000.00
54007001/22021016	Servicom			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	1,500,000.00
Sub-Total: Overhead		**44,236,224.31**	**19,204,380.33**	**30,200,000.00**	**30,200,000.00**	**10,995,619.67 +**	**36.41 %+**	**55,930,000.00**	**57,030,000.00**	**67,030,000.00**
Total Recurrent Expenditure		**44,236,224.31**	**19,204,380.33**	**30,200,000.00**	**30,200,000.00**	**10,995,619.67 +**	**36.41 %+**	**55,930,000.00**	**57,030,000.00**	**67,030,000.00**
60001001 - Ministry Of Lands And Urban Development										
60001001/21010101	Basic Salary	284,083,931.89	278,092,720.12	178,233,750.00	278,117,720.00	24,999.88 +	0.01 %+	198,288,130.00	298,288,130.00	298,288,130.00
60001001/21020101	Housing/Rent Allowance	30,870,230.68	35,083,723.08	26,917,214.00	35,117,214.00	33,490.92 +	0.10 %+	22,413,740.00	32,413,740.00	32,413,740.00
60001001/21020102	Transport Allowance	7,014,900.00	8,592,550.00	10,701,496.00	8,601,496.00	8,946.00 +	0.10 %+	7,365,650.00	7,365,650.00	7,365,650.00
60001001/21020103	Meal Subsidy	3,155,900.00	3,849,300.00	4,530,552.00	4,530,552.00	681,252.00 +	15.04 %+	3,313,690.00	3,313,690.00	3,313,690.00
60001001/21020104	Utility Allowance	2,400,900.00	2,843,150.00	3,134,248.00	3,074,248.00	231,098.00 +	7.52 %+	2,520,940.00	2,520,940.00	2,520,940.00
60001001/21020105	Entertainment Allowance	97,200.00	205,100.00	154,861.00	214,861.00	9,761.00 +	4.54 %+	102,060.00	102,060.00	102,060.00
60001001/21020106	leave allowances			14,941,507.00	41,507.00	41,507.00 +	100.00 %+			
60001001/21020107	Domestic Staff Allowance	5,421,156.00	11,398,328.00	2,487,270.00	11,407,270.00	8,942.00 +	0.08 %+	5,692,210.00	5,692,210.00	5,692,210.00
60001001/21020108	Shift Allowance	120,000.00	88,000.00	457,634.00	337,634.00	249,634.00 +	73.94 %+	126,000.00	126,000.00	126,000.00
60001001/21020111	Hazard Allowance	24,000.00						25,200.00	25,200.00	25,200.00
60001001/21020113	Teaching Allowance			48,978.00	48,978.00	48,978.00 +	100.00 %+			
60001001/21020131	Arrears (Allowances)	15,896.42		3,032,324.00	52,324.00	52,324.00 +	100.00 %+	16,690.00	16,690.00	16,690.00
60001001/21020135	Wardrobe & Outfit Allowance	276,000.00	276,000.00		280,000.00	4,000.00 +	1.43 %+	289,800.00	289,800.00	289,800.00
Sub Total: Personnel Cost		**333,480,114.99**	**340,428,871.20**	**244,639,834.00**	**341,823,804.00**	**1,394,932.80 +**	**0.41 %+**	**240,154,110.00**	**350,154,110.00**	**350,154,110.00**
60001001/22020101	Local Travel and Transport - Training		3,607.92	1,000,000.00	130,000.00	126,392.08 +	97.22 %+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020102	Local Travel and Transport - Others		1,864,262.67	1,000,000.00	1,870,000.00	5,737.33 +	0.31 %+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020202	Telephone Charges		161,250.00		170,000.00	8,750.00 +	5.15 %+			
60001001/22020203	Internet Access Charges		2,790,000.00		2,800,000.00	10,000.00 +	0.36 %+			
60001001/22020205	Water Rate		274,008.00		299,008.00	25,000.00 +	8.36 %+			
60001001/22020301	Office Stationeries/Computer Consumables	2,376,000.00	13,426,470.00	4,000,000.00	13,451,470.00	25,000.00 +	0.19 %+	2,500,000.00	2,500,000.00	2,500,000.00
60001001/22020302	Books			300,000.00	40,000.00	40,000.00 +	100.00 %+			
60001001/22020303	Newspapers			200,000.00	30,000.00	30,000.00 +	100.00 %+			
60001001/22020305	Printing of Non Security Documents		377,000.00	1,000,000.00	900,000.00	523,000.00 +	58.11 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
60001001/22020306	Printing of Security Documents		1,532,300.00	900,000.00	1,550,000.00	17,700.00 +	1.14 %+	1,000,000.00	1,200,000.00	1,400,000.00
60001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	5,064,000.00	34,044,283.98	700,000.00	34,069,283.00	24,999.02 +	0.07 %+	6,000,000.00	6,000,000.00	6,000,000.00
60001001/22020402	Maintenance of Office Furniture		5,704,000.00	400,000.00	5,729,000.00	25,000.00 +	0.44 %+	400,000.00	400,000.00	400,000.00
60001001/22020403	Maintenance of Office Building Residential Quarters		22,559,673.00	3,000,000.00	22,584,673.00	25,000.00 +	0.11 %+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020404	Maintenance of Office / IT Equipment		60,270,478.33	600,000.00	60,295,478.00	24,999.67 +	0.04 %+	300,000.00	300,000.00	300,000.00
60001001/22020405	Maintenance of Plants & Generators		3,106,400.00	600,000.00	3,200,000.00	93,600.00 +	2.93 %+	200,000.00	200,000.00	200,000.00
60001001/22020406	Other Maintenance Services		4,846,126.85	1,000,000.00	4,871,126.00	24,999.15 +	0.51 %+	500,000.00	500,000.00	500,000.00
60001001/22020415	Maintenance of other infrastructure		2,423,500.00		2,500,000.00	76,500.00 +	3.06 %+			
60001001/22020501	Local Training			800,000.00	150,000.00	150,000.00 +	100.00 %+			
60001001/22020605	Cleaning and Fumigation Services		7,289,547.00	500,000.00	7,300,000.00	10,453.00 +	0.14 %+			
60001001/22020703	Legal Services		460,000.00	4,000,000.00	950,000.00	490,000.00 +	51.58 %+	3,000,000.00	3,000,000.00	3,000,000.00
60001001/22020706	Surveying Services		20,821,000.00	5,000,000.00	20,846,000.00	25,000.00 +	0.12 %+			
60001001/22020710	Monitoring and Evaluation		3,050,000.00	1,600,000.00	3,075,000.00	25,000.00 +	0.81 %+	1,000,000.00	1,000,000.00	1,000,000.00
60001001/22020801	Motor Vehicle Fuel Cost		3,185,666.00	900,000.00	3,210,666.00	25,000.00 +	0.78 %+	800,000.00	800,000.00	800,000.00
60001001/22020803	Plant/Generator Fuel Cost		566,750.00	400,000.00	591,750.00	25,000.00 +	4.22 %+	400,000.00	400,000.00	400,000.00
60001001/22020901	Bank Charges (Other than Interest)		305,673.79		310,000.00	4,326.21 +	1.40 %+			
60001001/22021001	Refreshment & Meals		629,900.00		654,900.00	25,000.00 +	3.82 %+			
60001001/22021002	Honorarium & Sitting Allowance		180,000.00		190,000.00	10,000.00 +	5.26 %+			
60001001/22021003	Publicity & Advertisements		2,164,000.00		2,189,000.00	25,000.00 +	1.14 %+			
60001001/22021006	Postages and Courier Services	350,000.00								
60001001/22021007	Welfare Packages	7,000,000.00	5,482,850.00	2,000,000.00	5,500,000.00	17,150.00 +	0.31 %+	8,000,000.00	8,000,000.00	8,000,000.00
60001001/22021014	Annual Budget Expenses and Administration		155,000.00	300,000.00	300,000.00	145,000.00 +	48.33 %+			
60001001/22021016	Servicom			400,000.00	10,000.00	10,000.00 +	100.00 %+			
Sub-Total: Overhead		**14,790,000.00**	**197,673,747.54**	**30,600,000.00**	**199,767,354.00**	**2,093,606.46 +**	**1.05 %+**	**27,100,000.00**	**27,300,000.00**	**27,500,000.00**
Total Recurrent Expenditure		**348,270,114.99**	**538,102,618.74**	**275,239,834.00**	**541,591,158.00**	**3,488,539.26 +**	**0.64 %+**	**267,254,110.00**	**377,454,110.00**	**377,654,110.00**
64001001 - Ministry Of Budget And Planning										
64001001/21010101	Basic Salary	21,716,362.56	22,728,997.37	15,364,816.00	22,764,816.00	35,818.63 +	0.16 %+	22,802,180.00	24,641,062.00	24,641,062.00
64001001/21020101	Housing/Rent Allowance	2,426,953.31	3,200,042.75	3,560,482.00	3,560,482.00	360,439.25 +	10.12 %+	2,548,300.00	2,609,722.00	2,609,722.00
64001001/21020102	Transport Allowance	1,061,898.06	688,150.00	1,075,568.00	1,075,568.00	387,418.00 +	36.02 %+	1,114,990.00	1,096,252.00	1,096,252.00
64001001/21020103	Meal Subsidy	258,800.00	318,900.00	466,752.00	466,752.00	147,852.00 +	31.68 %+	271,740.00	475,728.00	475,728.00
64001001/21020104	Utility Allowance	303,850.00	234,250.00	293,488.00	268,488.00	34,238.00 +	12.75 %+	319,040.00	299,132.00	299,132.00
64001001/21020105	Entertainment Allowance	5,600.00	8,400.00	19,094.00	19,094.00	10,694.00 +	56.01 %+	5,880.00	19,461.00	19,461.00
64001001/21020106	leave allowances			2,438,645.00	2,438,645.00	2,438,645.00 +	100.00 %+		3,168,234.00	3,168,234.00
64001001/21000107	Domestic Staff Allowance	278,008.00	417,012.00	568,484.00	568,484.00	151,472.00 +	26.64 %+	291,910.00	375,570.00	375,570.00
64001001/21020111	Hazard Allowance	87,502.00	24,000.00		25,000.00	1,000.00 +	4.00 %+	91,880.00		
64001001/21020131	Arrears (Allowances)	370,991.80	40,684.85	241,185.00	241,185.00	200,500.15 +	83.13 %+	389,540.00	245,823.00	245,823.00
Sub Total: Personnel Cost		**26,509,965.73**	**27,660,436.97**	**24,028,514.00**	**31,428,514.00**	**3,768,077.03 +**	**11.99 %+**	**27,835,460.00**	**32,930,984.00**	**32,930,984.00**
64001001/22020101	Local Transport & Travel-Training	926,250.00	430,000.00	500,000.00	500,000.00	70,000.00 +	14.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
64001001/22020102	Local Transport & Travel-Others	8,873,650.00	6,941,600.00	5,000,000.00	6,950,000.00	8,400.00 +	0.12 %+	12,000,000.00	12,000,000.00	12,000,000.00
64001001/22020104	International Transport and Travels – Training		12,174,100.00	10,000,000.00	12,200,000.00	25,900.00 +	0.21 %+	20,000,000.00	20,000,000.00	20,000,000.00
64001001/22020105	Hotel accommodation	400,000.00	393,302.50		400,000.00	6,697.50 +	1.67 %+	2,000,000.00	2,000,000.00	2,000,000.00
64001001/22020203	Internet Access Charges	4,913,000.00	9,037,500.00	800,000.00	9,100,000.00	62,500.00 +	0.69 %+	5,200,000.00	5,500,000.00	5,800,000.00
64001001/22020204	Satellite Broadcasting Access Charges	15,900.00	112,000.00	300,000.00	200,000.00	88,000.00 +	44.00 %+	100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
64001001/22020205	Water Rate			300,000.00				500,000.00	500,000.00	500,000.00
64001001/22020301	Office Stationeries/Computer Consumables	14,113,210.00	17,858,768.50	10,000,000.00	17,860,000.00	1,231.50 +	0.01 %+	18,000,000.00	20,000,000.00	20,000,000.00
64001001/22020303	Newspapers	6,293,900.00	127,400.00	300,000.00	200,000.00	72,600.00 +	36.30 %+	7,000,000.00	7,200,000.00	7,400,000.00
64001001/22020305	Printing of Non Security Documents (Printing of Budget book	20,462,000.00	23,700,000.00	21,000,000.00	23,750,000.00	50,000.00 +	0.21 %+	30,000,000.00	30,000,000.00	32,000,000.00
64001001/22020312	Service Materials (including OGP Operational Cost)		184,000.00	10,500,000.00	220,000.00	36,000.00 +	16.36 %+			
64001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	3,834,640.00	2,716,600.00	2,500,000.00	2,720,000.00	3,400.00 +	0.13 %+	4,200,000.00	4,400,000.00	4,600,000.00
64001001/22020402	Maintenance of Office Furniture	563,300.00	697,300.00	600,000.00	700,000.00	2,700.00 +	0.39 %+	600,000.00	700,000.00	800,000.00
64001001/22020403	Maintenance of Office Building/Residential Qtrs.	65,000.00		1,000,000.00				100,000.00	100,000.00	100,000.00
64001001/22020404	Maintenance of Office IT Equipment	2,210,600.00	3,460,400.00	700,000.00	3,500,000.00	39,600.00 +	1.13 %+	2,400,000.00	2,500,000.00	2,600,000.00
64001001/22020405	Maintenance of Plants/Generators	30,000.00	54,000.00	500,000.00	500,000.00	446,000.00 +	89.20 %+	100,000.00	100,000.00	100,000.00
64001001/22020406	Other Maintenance Services	3,324,372.50	3,166,100.00	500,000.00	3,200,000.00	33,900.00 +	1.06 %+	800,000.00	800,000.00	800,000.00
64001001/22020501	Local Training (Organising the Periodic budget review for the			5,000,000.00	50,000.00	50,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
64001001/22020506	Seminar & Conferences	6,365,800.00	3,405,800.00	20,000,000.00	5,300,000.00	1,894,200.00 +	35.74 %+	15,000,000.00	17,000,000.00	20,000,000.00
64001001/22020605	Cleaning & Fumigation Services			400,000.00	400,000.00	400,000.00 +	100.00 %+			
64001001/22020710	Monitoring and evaluation	20,538,500.00	34,500,000.00	30,000,000.00	34,550,000.00	50,000.00 +	0.14 %+	25,000,000.00	25,000,000.00	25,000,000.00
64001001/22020801	Motor Vehicle Fuel Cost	3,209,200.00	3,130,825.00	1,000,000.00	3,200,000.00	69,175.00 +	2.16 %+	3,600,000.00	3,600,000.00	3,600,000.00
64001001/22020803	Plant/Generator Fuel Cost	590,900.00		500,000.00	50,000.00	50,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
64001001/22020901	Bank Charges(Other Than Interest)	360,757.04	7,101.75	5,000,000.00	450,000.00	442,898.25 +	98.42 %+	400,000.00	400,000.00	400,000.00
64001001/22021001	Refreshment & Meals	10,883,550.00	9,635,668.00	900,000.00	9,700,000.00	64,332.00 +	0.66 %+	8,500,000.00	8,500,000.00	8,500,000.00
64001001/22021002	Honorarium & Sitting Allowance		900,000.00		900,000.00					
64001001/22021003	Publicity & Advertisements	231,500.00	5,400,400.00	5,000,000.00	5,450,000.00	49,600.00 +	0.91 %+	300,000.00	300,000.00	300,000.00
64001001/22021007	Welfare Packages (Christmas gifts for Staff and Other Well W	580,000.00	377,000.00	2,000,000.00	2,000,000.00	1,623,000.00 +	81.15 %+	700,000.00	700,000.00	700,000.00
64001001/22021014	Annual Budget Expenses & Administration (Joint bilateral dis	33,446,500.00	26,968,240.00	20,000,000.00	27,000,000.00	31,760.00 +	0.12 %+	42,000,000.00	42,000,000.00	42,000,000.00
64001001/22021016	Servicom		24,600.00	500,000.00	500,000.00	475,400.00 +	95.08 %+	200,000.00	200,000.00	200,000.00
64001001/22021026	Common Service (Committe&Commisns) Cost Food &Nut Activities)			190,000,000.00	5,950,000.00	5,950,000.00 +	100.00 %+	100,000,000.00	100,000,000.00	100,000,000.00
Sub-Total: Overhead		**142,232,529.54**	**165,402,705.75**	**344,800,000.00**	**177,500,000.00**	**12,097,294.25 +**	**6.82 %+**	**300,900,000.00**	**305,800,000.00**	**311,700,000.00**
Total Recurrent Expenditure		**168,742,495.27**	**193,063,142.72**	**368,828,514.00**	**208,928,514.00**	**15,865,371.28 +**	**7.59 %+**	**328,735,460.00**	**338,730,984.00**	**344,630,984.00**
18002001 - The State Judiciary										
18002001/21010101	Basic Salary	384,070,131.67	373,317,925.80	338,458,861.00	373,358,861.00	40,935.20 +	0.01 %+	403,273,640.00	403,273,640.00	403,273,640.00
18002001/21020101	Housing/Rent Allowance(Including Judges Accommodation Allow.)	49,666,404.03	57,639,217.65	93,568,965.00	58,668,965.00	1,029,747.35 +	1.76 %+	52,149,720.00	52,149,720.00	52,149,720.00
18002001/21020102	Transport Allowance	12,710,850.99	12,441,448.82	87,111,717.00	12,611,717.00	170,268.18 +	1.35 %+	13,346,390.00	13,346,390.00	13,346,390.00
18002001/21020103	Meal Subsidy	5,031,693.49	4,785,000.00	50,753,608.00	7,203,608.00	2,418,608.00 +	33.57 %+	5,283,280.00	5,283,280.00	5,283,280.00
18002001/21020104	Utility Allowance	5,062,846.10	5,034,554.12	84,366,373.00	5,116,373.00	81,818.88 +	1.60 %+	5,315,990.00	5,315,990.00	5,315,990.00
18002001/21020105	Entertainment Allowance	1,327,424.05	1,530,495.84	21,274,257.00	1,884,257.00	353,761.16 +	18.77 %+	1,393,790.00	1,393,790.00	1,393,790.00
18002001/21020106	Leave Allowance	3,714,863.15	7,248,069.95	33,845,791.00	7,345,791.00	97,721.05 +	1.33 %+	3,900,610.00	3,900,610.00	3,900,610.00
18002001/21020107	Domestic Staff Allowance	127,441,332.78	116,026,465.32	78,714,751.00	116,064,751.00	38,285.68 +	0.03 %+	133,813,400.00	133,813,400.00	133,813,400.00
18002001/21020111	Hazard Allowance	120,395,000.00	117,810,000.00	10,637,129.00	117,837,129.00	27,129.00 +	0.02 %+	126,414,750.00	126,414,750.00	126,414,750.00
18002001/21020119	Personnel Assistant		103,989.16		120,000.00	16,010.84 +	13.34 %+			
18002001/21020126	Journal Allowance (Newspapers)	4,471,149.73						4,694,710.00	4,694,710.00	4,694,710.00
18002001/21020131	Arrears (Allowances)	23,217,704.25	23,834,149.48		23,900,000.00	65,850.52 +	0.28 %+	24,378,590.00	24,378,590.00	24,378,590.00
18002001/21020132	Professional Duty Allowance		311,967.48		320,000.00	8,032.52 +	2.51 %+			
18002001/21020135	Wardrobe & Outfit Allowance	3,225,949.20	5,492,389.50		5,500,000.00	7,610.50 +	0.14 %+	3,387,250.00	3,387,250.00	3,387,250.00
18002001/21020143	Furniture Allowance	3,743,610.00						3,930,790.00	3,930,790.00	3,930,790.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
18002001/21020146	Newspaper Allowance	358,762.51	748,721.76		750,000.00	1,278.24 +	0.17 %+	376,700.00	376,700.00	376,700.00
18002001/21020147	Veh Maintenance Allowance	3,587,626.02	3,743,609.76		3,800,000.00	56,390.24 +	1.48 %+	3,767,010.00	3,767,010.00	3,767,010.00
Total Personal Cost		**748,025,347.97**	**730,068,004.64**	**798,731,452.00**	**734,481,452.00**	**4,413,447.36 +**	**0.60 %+**	**785,426,620.00**	**785,426,620.00**	**785,426,620.00**
Sub Total: Personnel Cost		**748,025,347.97**	**730,068,004.64**	**798,731,452.00**	**734,481,452.00**	**4,413,447.36 +**	**0.60 %+**	**785,426,620.00**	**785,426,620.00**	**785,426,620.00**
18002001/22020101	Local Travel and Transport - Training	16,017,180.00	3,515,876.00	5,000,000.00	3,985,000.00	469,124.00 +	11.77 %+	17,000,000.00	18,000,000.00	18,500,000.00
18002001/22020102	Local Travel and Transport - Others	68,332,918.00	25,022,302.71	15,000,000.00	25,390,000.00	367,697.29 +	1.45 %+	75,000,000.00	77,000,000.00	78,000,000.00
18002001/22020103	International Transport and Travels - Training	94,908,080.00	218,616,654.60	20,000,000.00	218,650,000.00	33,345.40 +	0.02 %+	170,000,000.00	172,000,000.00	174,000,000.00
18002001/22020104	International Transport and Travels - Others			80,000,000.00						
18002001/22020201	Electricity Charges	408,550.00	20,879,850.00	3,000,000.00	20,900,000.00	20,150.00 +	0.10 %+	500,000.00	600,000.00	600,000.00
18002001/22020202	Telephone Charges	7,088,000.00	15,410,200.00	15,000,000.00	15,420,000.00	9,800.00 +	0.06 %+	7,400,000.00	7,600,000.00	7,800,000.00
18002001/22020203	Internet Access Charges	81,400.00	87,000.00	100,000.00	100,000.00	13,000.00 +	13.00 %+	100,000.00	100,000.00	100,000.00
18002001/22020204	Satellite Broadcasting Access Charges	11,200.00	74,289.68		75,000.00	710.32 +	0.95 %+	100,000.00	100,000.00	100,000.00
18002001/22020205	Water Rate	3,800,000.00	2,139,750.00	2,300,000.00	2,300,000.00	160,250.00 +	6.97 %+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020206	Sewerage Charges	55,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
18002001/22020208	Software Charges/Renewal			200,000.00	200,000.00	200,000.00 +	100.00 %+			
18002001/22020301	Office Stationeries/Computer Consumables	35,164,245.00	53,147,428.00	35,000,000.00	53,200,000.00	52,572.00 +	0.10 %+	37,000,000.00	37,000,000.00	37,000,000.00
18002001/22020302	Books	1,496,000.00	1,000,000.00	500,000.00	1,020,000.00	20,000.00 +	1.96 %+	1,600,000.00	1,600,000.00	1,600,000.00
18002001/22020303	Newspapers		100,000.00		110,000.00	10,000.00 +	9.09 %+			
18002001/22020304	Magazines and Periodicals	990,000.00						1,100,000.00	1,100,000.00	1,100,000.00
18002001/22020305	Printing of Non Security Documents	24,353,870.00	4,400,276.00	5,000,000.00	5,000,000.00	599,724.00 +	11.99 %+	25,000,000.00	25,000,000.00	25,000,000.00
18002001/22020306	Printing of Security Documents	10,050,000.00	43,824,016.00	10,000,000.00	43,850,000.00	25,984.00 +	0.06 %+	11,000,000.00	11,000,000.00	11,000,000.00
18002001/22020309	Uniforms and Other Clothing	38,000.00	62,400.00	3,000,000.00	1,150,000.00	1,087,600.00 +	94.57 %+	4,000,000.00	4,000,000.00	4,000,000.00
18002001/22020312	Service Materials		45,900.00	2,000,000.00	100,000.00	54,100.00 +	54.10 %+			
18002001/22020401	Maintenance of Motor Vehicle/Transport Equipment	1,256,475.00	472,000.00	3,800,000.00	500,000.00	28,000.00 +	5.60 %+	1,400,000.00	1,400,000.00	1,400,000.00
18002001/22020402	Maintenance of Office Furniture	3,220,720.00	1,668,600.00	2,000,000.00	2,000,000.00	331,400.00 +	16.57 %+	3,500,000.00	3,500,000.00	3,500,000.00
18002001/22020403	Maintenance of Office Building Residential Quarters	7,976,240.00	1,282,100.00	8,000,000.00	1,770,000.00	487,900.00 +	27.56 %+	8,400,000.00	8,400,000.00	8,400,000.00
18002001/22020404	Maintenance of Office / IT Equipment	1,042,820.00	17,113,090.00	5,000,000.00	17,150,000.00	36,910.00 +	0.22 %+	1,100,000.00	1,100,000.00	1,100,000.00
18002001/22020405	Maintenance of Plants and Generators	417,300.00	1,271,550.00	5,000,000.00	1,300,000.00	28,450.00 +	2.19 %+	500,000.00	500,000.00	500,000.00
18002001/22020406	Other Maintenance Services	386,440.00	8,227,615.67	2,000,000.00	8,230,000.00	2,384.33 +	0.03 %+	300,000.00	300,000.00	300,000.00
18002001/22020415	Maintenance of other infrastructure			1,500,000.00	100,000.00	100,000.00 +	100.00 %+			
18002001/22020501	Local Training	2,516,000.00	1,470,000.00	10,000,000.00	1,500,000.00	30,000.00 +	2.00 %+	2,800,000.00	2,800,000.00	2,800,000.00
18002001/22020506	Seminar and Conferences			5,000,000.00	1,725,000.00	1,725,000.00 +	100.00 %+			
18002001/22020601	Security Services	1,458,000.00	5,233,650.00	2,000,000.00	5,250,000.00	16,350.00 +	0.31 %+	1,500,000.00	1,500,000.00	1,500,000.00
18002001/22020605	Cleaning and Fumigation Services	2,309,424.00	976,161.00	2,000,000.00	2,000,000.00	1,023,839.00 +	51.19 %+	2,300,000.00	2,300,000.00	2,300,000.00
18002001/22020703	Legal Services	935,000.00	66,700.00	3,000,000.00	1,780,000.00	1,713,300.00 +	96.25 %+	1,000,000.00	1,000,000.00	1,000,000.00
18002001/22020706	Surveying Services	410,000.00	20,000.00		25,000.00	5,000.00 +	20.00 %+	400,000.00	400,000.00	400,000.00
18002001/22020709	Research and Studies			3,500,000.00	1,250,000.00	1,250,000.00 +	100.00 %+			
18002001/22020710	Monitoring and Evaluation			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
18002001/22020711	Other Consulting Services			2,000,000.00						
18002001/22020801	Motor Vehicle Fuel Cost	998,000.00	975,000.00	1,300,000.00	1,300,000.00	325,000.00 +	25.00 %+	1,100,000.00	1,100,000.00	1,100,000.00
18002001/22020803	Plant/Generator Fuel Cost	11,693,325.00	10,040,800.00	12,000,000.00	10,100,000.00	59,200.00 +	0.59 %+	11,000,000.00	11,000,000.00	11,000,000.00
18002001/22020901	Bank Charges (Other Than interest)	977,995.57	38,116.83	500,000.00	500,000.00	461,883.17 +	92.38 %+	400,000.00	400,000.00	400,000.00
18002001/22021001	Refreshment and Meals	39,546,754.00	127,098,873.21	25,000,000.00	127,100,000.00	1,126.79 +	0.00 %+	38,000,000.00	38,000,000.00	38,000,000.00
18002001/22021002	Honorarium and Sitting Allowance	19,016,981.00	31,417,400.00	15,000,000.00	31,450,000.00	32,600.00 +	0.10 %+	21,000,000.00	21,000,000.00	21,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
18002001/22021003	Publicity and Advertisements	235,000.00		3,000,000.00				500,000.00	500,000.00	500,000.00
18002001/22021004	Medical Expenses	415,000.00	1,795,000.00	16,000,000.00	1,800,000.00	5,000.00 +	0.28 %+	500,000.00	500,000.00	500,000.00
18002001/22021006	Postages and Courier Services	6,155,950.00	31,212,040.00	5,000,000.00	31,220,000.00	7,960.00 +	0.03 %+	7,000,000.00	7,000,000.00	7,000,000.00
18002001/22021007	Welfare Packages	142,599,017.00	136,709,096.16	75,000,000.00	136,720,000.00	10,903.84 +	0.01 %+	161,000,000.00	164,000,000.00	166,000,000.00
18002001/22021014	Annual Budget Expenses and Administration			1,000,000.00	930,000.00	930,000.00 +	100.00 %+			
18002001/22021016	Servicom			500,000.00	500,000.00	500,000.00 +	100.00 %+			
18002001/22021021	Special Days/Celebrations	12,191,360.00	18,320,000.00	25,000,000.00	18,350,000.00	30,000.00 +	0.16 %+	13,000,000.00	15,000,000.00	17,000,000.00
18002001/22021022	Donations		5,000,000.00		5,100,000.00	100,000.00 +	1.96 %+			
Sub-Total: Overhead		**518,552,244.57**	**788,733,735.86**	**431,400,000.00**	**802,300,000.00**	**13,566,264.14 +**	**1.69 %+**	**630,100,000.00**	**640,400,000.00**	**648,100,000.00**
Total Recurrent Expenditure		**1,266,577,592.54**	**1,518,801,740.50**	**1,230,131,452.00**	**1,536,781,452.00**	**17,979,711.50 +**	**1.17 %+**	**1,415,526,620.00**	**1,425,826,620.00**	**1,433,526,620.00**
18011001 - Judiciary Service Commission										
18011001/21010101	Basic Salary	3,140,685.08	3,008,717.00	14,286,270.00	3,086,270.00	77,553.00 +	2.51 %+	4,297,720.00	4,486,270.00	4,686,270.00
18011001/21020101	Housing/Rent Allowance	527,497.96	506,781.96	4,568,120.00	4,568,120.00	4,061,338.04 +	88.91 %+	853,870.00	868,120.00	868,120.00
18011001/21020102	Transport Allowance	72,400.00	68,400.00	4,568,120.00	4,568,120.00	4,499,720.00 +	98.50 %+	76,020.00	78,120.00	79,120.00
18011001/21020103	Meal Subsidy	33,000.00	31,200.00	2,008,080.00	2,008,080.00	1,976,880.00 +	98.45 %+	34,650.00	35,796.00	37,888.00
18011001/21020104	Utility Allowance	28,600.00	27,000.00		30,000.00	3,000.00 +	10.00 %+	30,030.00	30,070.00	31,122.00
18011001/21020105	Entertainment Allowance	20,600.00	19,200.00		20,000.00	800.00 +	4.00 %+	21,630.00	21,630.00	21,630.00
18011001/21020106	Leave Allowance	67,216.80	64,227.70	1,427,380.00	1,377,380.00	1,313,152.30 +	95.34 %+		727,380.00	727,380.00
18011001/21020107	Domestic Staff Allowance	1,320,538.00	1,251,036.00	14,426,890.00	1,326,890.00	75,854.00 +	5.72 %+	1,386,560.00	1,426,890.00	1,426,890.00
Sub Total: Personnel Cost		**5,210,537.84**	**4,976,562.66**	**41,284,860.00**	**16,984,860.00**	**12,008,297.34 +**	**70.70 %+**	**6,700,480.00**	**7,674,276.00**	**7,878,420.00**
18011001/22020101	Local Travel and Transport - Training		185,970.00	1,000,000.00	1,000,000.00	814,030.00 +	81.40 %+			
18011001/22020102	Local Travel and Transport - Others	2,560,100.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	2,700,000.00	2,700,000.00	2,700,000.00
18011001/22020104	International Transport and Travels - Others			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+			
18011001/22020105	Hotel accommodation			500,000.00	500,000.00	500,000.00 +	100.00 %+			
18011001/22020205	Water Rates		215,000.00	250,000.00	250,000.00	35,000.00 +	14.00 %+			
18011001/22020206	Sewerage Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+			
18011001/22020301	Office Stationeries/Computer Consumables	814,000.00	505,400.00	1,000,000.00	1,000,000.00	494,600.00 +	49.46 %+	1,000,000.00	1,000,000.00	1,000,000.00
18011001/22020302	Books	200,000.00						250,000.00	250,000.00	250,000.00
18011001/22020303	Newspapers			100,000.00	10,000.00	10,000.00 +	100.00 %+			
18011001/22020305	Printing of Non Security Document		90,000.00		90,000.00					
18011001/22020312	Service Material	180,500.00						200,000.00	200,000.00	200,000.00
18011001/22020401	Maintenance of Motor Vehicle/Transport Equipment		24,800.00	800,000.00	800,000.00	775,200.00 +	96.90 %+			
18011001/22020402	Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+			
18011001/22020403	Maintenance of Office Building Residential	300,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
18011001/22020404	Maintenance of Office / IT Equipment		147,000.00	400,000.00	400,000.00	253,000.00 +	63.25 %+			
18011001/22020405	Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+			
18011001/22020406	Other maintenance Services		15,300.00	900,000.00	900,000.00	884,700.00 +	98.30 %+			
18011001/22020501	Local Training			500,000.00	500,000.00	500,000.00 +	100.00 %+			
18011001/22020601	Security Services			700,000.00	700,000.00	700,000.00 +	100.00 %+			
18011001/22020603	Residential Rent	57,249,840.00	4,500,000.00	50,000,000.00	4,600,000.00	100,000.00 +	2.17 %+	80,000,000.00	80,000,000.00	80,000,000.00
18011001/22020605	Cleaning &Fumigation Services	177,500.00		1,300,000.00	1,300,000.00	1,300,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
18011001/22020703	Legal Services		10,000.00	1,000,000.00	1,000,000.00	990,000.00 +	99.00 %+			
18011001/22020710	Monitoring and Evaluation	90,000.00						100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
18011001/22020801	Motor Vehicle Fuel Cost			400,000.00	370,000.00	370,000.00 +	100.00 %+			
18011001/22020803	Plant/Generator Fuel Cost			400,000.00	340,000.00	340,000.00 +	100.00 %+			
18011001/22020901	Bank Charges (Other Than interest)	112,401.62	51,916.15		60,000.00	8,083.85 +	13.47 %+	200,000.00	200,000.00	200,000.00
18011001/22021001	Refreshment and Meals	611,050.00	1,021,000.00	1,000,000.00	1,030,000.00	9,000.00 +	0.87 %+	700,000.00	700,000.00	700,000.00
18011001/22021002	Honorarium and Sitting Allowance	4,059,360.00	450,000.00	2,000,000.00	1,750,000.00	1,300,000.00 +	74.29 %+	4,300,000.00	4,300,000.00	4,300,000.00
18011001/22021003	Publicity and Advertisements	7,900.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
18011001/22021006	Postages and Courier Services	132,300.00	9,000.00	200,000.00	200,000.00	191,000.00 +	95.50 %+	200,000.00	200,000.00	200,000.00
18011001/22021007	Welfare Packages	450,000.00	110,000.00	3,000,000.00	2,250,000.00	2,140,000.00 +	95.11 %+	500,000.00	500,000.00	500,000.00
18011001/22021011	Recruitment and Appointment (Service Wide	1,000,000.00		45,000,000.00	100,000.00	100,000.00 +	100.00 %+	40,000,000.00	40,000,000.00	40,000,000.00
18011001/22021013	Promotion (Service Wide)			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	3,000,000.00	3,000,000.00	3,000,000.00
18011001/22021014	Annual Budget Expenses and Administration	240,000.00	355,000.00	150,000.00	400,000.00	45,000.00 +	11.25 %+	250,000.00	250,000.00	250,000.00
18011001/22021016	Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
18011001/22021021	Special Day Celebration	726,590.00	743,500.00		750,000.00	6,500.00 +	0.87 %+	800,000.00	800,000.00	800,000.00
18011001/22021026	Common Services (Committee/Commissions)	17,500.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		**68,929,041.62**	**8,433,886.15**	**126,000,000.00**	**35,700,000.00**	**27,266,113.85 +**	**76.38 %+**	**135,200,000.00**	**135,200,000.00**	**135,200,000.00**
Total Recurrent Expenditure		**74,139,579.46**	**13,410,448.81**	**167,284,860.00**	**52,684,860.00**	**39,274,411.19 +**	**74.55 %+**	**141,900,480.00**	**142,874,276.00**	**143,078,420.00**
26001001 - Ministry of Justice										
26001001/21010101	Basic Salary	201,481,115.02	211,535,500.96	235,800,520.00	226,200,520.00	14,665,019.04 +	6.48 %+	211,555,170.00	215,800,520.00	218,800,520.00
26001001/21020101	Housing/Rent Allowance	31,782,205.67	33,683,439.83	55,087,030.00	42,137,030.00	8,453,590.17 +	20.06 %+	33,371,320.00	35,087,030.00	35,087,030.00
26001001/21020102	Transport Allowance	5,551,300.00	5,713,250.00	6,337,400.00	5,717,400.00	4,150.00 +	0.07 %+	5,828,860.00	6,337,400.00	6,337,400.00
26001001/21020103	Meal Subsidy	2,598,600.00	2,658,000.00	2,902,800.00	2,702,800.00	44,800.00 +	1.66 %+	2,728,530.00	2,902,800.00	2,902,800.00
26001001/21020104	Utility Allowance	2,048,347.83	2,418,869.62	2,560,200.00	2,560,200.00	141,330.38 +	5.52 %+	2,150,770.00	2,560,200.00	2,560,200.00
26001001/21020105	Entertainment Allowance	326,597.83	619,769.62		620,000.00	230.38 +	0.04 %+	342,930.00		
26001001/21020107	Domestic Staff Allowance	75,391,290.87	79,502,839.18	274,893,250.00	89,043,250.00	9,540,410.82 +	10.71 %+	79,160,860.00	82,893,250.00	83,893,250.00
26001001/21020111	Hazard Allowance	154,787,000.00	151,872,000.00		152,000,000.00	128,000.00 +	0.08 %+	162,526,350.00	162,526,350.00	162,526,350.00
26001001/21020131	Arrears (Allowances)	563,016.66	1,637,888.30		1,700,000.00	62,111.70 +	3.65 %+	591,170.00	591,170.00	591,170.00
26001001/21020135	Wardrobe & Outfit Allowance	7,889,000.00	9,552,500.00		9,600,000.00	47,500.00 +	0.49 %+	8,283,450.00	8,283,450.00	8,283,450.00
26001001/21020146	Newspaper Allowance		187,180.44		200,000.00	12,819.56 +	6.41 %+			
Total Personal Cost		**482,418,473.88**	**499,381,237.95**	**577,581,200.00**	**532,481,200.00**	**33,099,962.05 +**	**6.22 %+**	**506,539,410.00**	**516,982,170.00**	**520,982,170.00**
Sub Total: Personnel Cost		**482,418,473.88**	**499,381,237.95**	**577,581,200.00**	**532,481,200.00**	**33,099,962.05 +**	**6.22 %+**	**506,539,410.00**	**516,982,170.00**	**520,982,170.00**
26001001/22020101	Local Travel and Transport - Training	53,161,301.00	107,400,295.75	2,000,000.00	107,500,000.00	99,704.25 +	0.09 %+	2,000,000.00	2,000,000.00	2,000,000.00
26001001/22020102	Local Travel and Transport - Others	22,665,625.00	548,800.00	5,000,000.00	5,000,000.00	4,451,200.00 +	89.02 %+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22020104	International Transport and Travels - Others			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	10,000,000.00	12,000,000.00	12,000,000.00
26001001/22020105	Hotel Accommodation			3,000,000.00	5,980,000.00	5,980,000.00 +	100.00 %+		3,000,000.00	3,000,000.00
26001001/22020201	Electricity Charges		3,475,500.00	500,000.00	3,480,000.00	4,500.00 +	0.13 %+		500,000.00	500,000.00
26001001/22020203	Internet Access Charges		350,000.00	800,000.00	800,000.00	450,000.00 +	56.25 %+		800,000.00	800,000.00
26001001/22020204	Satellite Broadcasting Access Charges			800,000.00	800,000.00	800,000.00 +	100.00 %+		800,000.00	800,000.00
26001001/22020205	Water Rates			700,000.00	700,000.00	700,000.00 +	100.00 %+		700,000.00	700,000.00
26001001/22020206	Sewerage Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
26001001/22020301	Office Stationeries/Computer Consumables	41,649,085.00	4,874,700.00	30,000,000.00	4,900,000.00	25,300.00 +	0.52 %+	45,000,000.00	45,000,000.00	50,000,000.00
26001001/22020302	Books	693,400.00	1,813,000.00	20,000,000.00	1,900,000.00	87,000.00 +	4.58 %+	800,000.00	20,000,000.00	20,000,000.00
26001001/22020303	Newspapers	2,000.00	154,500.00	500,000.00	500,000.00	345,500.00 +	69.10 %+	100,000.00	500,000.00	500,000.00
26001001/22020304	Magazines and Periodicals			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
26001001/22020305	Printing of Non Security Documents	300,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	5,000,000.00	6,000,000.00	6,000,000.00
26001001/22020306	Printing of Security Documents			2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+		2,500,000.00	2,500,000.00
26001001/22020312	Service Material/Law Report			50,000,000.00					60,000,000.00	60,000,000.00
26001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	303,000.00	1,707,400.00	2,000,000.00	2,000,000.00	292,600.00 +	14.63 %+	320,000.00	2,000,000.00	2,000,000.00
26001001/22020402	Maintenance of Office Furniture			4,000,000.00	4,000,000.00	4,000,000.00 +	100.00 %+		4,000,000.00	4,000,000.00
26001001/22020403	Maintenance of Office Building Residential Quarters		1,790,000.00	3,000,000.00	3,000,000.00	1,210,000.00 +	40.33 %+		3,000,000.00	3,000,000.00
26001001/22020404	Maintenance of Office / IT Equipment	6,677,100.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	7,000,000.00	2,000,000.00	2,000,000.00
26001001/22020405	Maintenance of Plants and Generators			800,000.00	800,000.00	800,000.00 +	100.00 %+		800,000.00	800,000.00
26001001/22020406	Other Maintenance Services	1,133,750.00	28,751,500.00	1,200,000.00	28,760,000.00	8,500.00 +	0.03 %+	1,200,000.00	1,200,000.00	1,200,000.00
26001001/22020501	Local Training	165,500.00		5,000,000.00	1,050,000.00	1,050,000.00 +	100.00 %+	5,000,000.00	5,000,000.00	5,000,000.00
26001001/22020503	Training and staff Development			4,000,000.00	40,000.00	40,000.00 +	100.00 %+		4,000,000.00	4,000,000.00
26001001/22020506	Seminar and Conferences			10,000,000.00					10,000,000.00	10,000,000.00
26001001/22020601	Security Services	1,231,500.00	980,000.00	2,000,000.00	2,000,000.00	1,020,000.00 +	51.00 %+	1,300,000.00	2,000,000.00	2,000,000.00
26001001/22020605	Cleaning and Fumigation Services	284,000.00	6,761,900.00	700,000.00	6,850,000.00	88,100.00 +	1.29 %+	300,000.00	700,000.00	700,000.00
26001001/22020703	Legal Services	106,605,475.00	68,183,800.00	75,000,000.00	68,240,000.00	56,200.00 +	0.08 %+	150,000,000.00	155,000,000.00	160,000,000.00
26001001/22020709	Research and Studies	220,000.00						300,000.00		
26001001/22020710	Monitoring and Evaluation	19,799,060.00	10,771,825.00	10,000,000.00	10,780,000.00	8,175.00 +	0.08 %+	21,000,000.00	10,000,000.00	10,000,000.00
26001001/22020711	Other Consulting Services			2,000,000.00	800,000.00	800,000.00 +	100.00 %+	6,000,000.00	7,000,000.00	7,000,000.00
26001001/22020801	Motor Vehicle Fuel Cost	2,600,760.00	10,778,080.00	10,000,000.00	10,780,000.00	1,920.00 +	0.02 %+	5,000,000.00	6,000,000.00	6,000,000.00
26001001/22020803	Plant/Generator Fuel Cost		169,075.00	800,000.00	450,000.00	280,925.00 +	62.43 %+	400,000.00	800,000.00	800,000.00
26001001/22020901	Bank Charges	16,081,260.77	8,881,752.32	750,000.00	8,900,000.00	18,247.68 +	0.21 %+	17,000,000.00	750,000.00	750,000.00
26001001/22021001	Refreshment & Meals	14,764,749.12	3,369,802.50	1,000,000.00	3,400,000.00	30,197.50 +	0.89 %+	15,000,000.00	1,000,000.00	1,000,000.00
26001001/22021002	Honorarium and Sitting Allowance	240,000.00		5,000,000.00	50,000.00	50,000.00 +	100.00 %+	300,000.00	5,000,000.00	5,000,000.00
26001001/22021003	Publicity and Advertisements			15,000,000.00				2,000,000.00	1,000,000.00	1,000,000.00
26001001/22021007	Welfare Packages		1,327,250.00	1,000,000.00	1,350,000.00	22,750.00 +	1.69 %+		1,000,000.00	1,000,000.00
26001001/22021008	Subscription To Professional Bodies			2,000,000.00	1,500,000.00	1,500,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
26001001/22021014	Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
26001001/22021016	Servicom			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
Sub-Total: Overhead		**288,577,565.89**	**262,089,180.57**	**282,550,000.00**	**300,310,000.00**	**38,220,819.43 +**	**12.73 %+**	**300,020,000.00**	**384,550,000.00**	**394,550,000.00**
Total Recurrent Expenditure		**770,996,039.77**	**761,470,418.52**	**860,131,200.00**	**832,791,200.00**	**71,320,781.48 +**	**8.56 %+**	**806,559,410.00**	**901,532,170.00**	**915,532,170.00**
26001001 - Legal Aid Council										
26003001/21010101	Basic Salary	200,000.00	490,000.00		500,000.00	10,000.00 +	2.00 %+			
Total Personal Cost		**200,000.00**	**490,000.00**		**500,000.00**	**10,000.00 +**	**2.00 %+**			
Sub Total: Personnel Cost		**200,000.00**	**490,000.00**		**500,000.00**	**10,000.00 +**	**2.00 %+**			
26003001/22020102	Local Travel & Transport - Others	50,000.00	120,000.00	400,000.00	176,900.00	56,900.00 +	32.17 %+	800,000.00	800,000.00	800,000.00
26003001/22020202	Telephone Charges	25,000.00	65,000.00		68,000.00	3,000.00 +	4.41 %+	100,000.00	100,000.00	100,000.00
26003001/22020203	Internet Access	65,000.00	151,000.00		152,000.00	1,000.00 +	0.66 %+	100,000.00	100,000.00	100,000.00
26003001/22020301	Office Stationeries/Computer Consumables	15,000.00	12,000.00		12,100.00	100.00 +	0.83 %+	600,000.00	600,000.00	600,000.00
26003001/22020303	Newspapers		21,000.00		21,100.00	100.00 +	0.47 %+			
26003001/22020304	Magazines & Periodicals	15,000.00	12,000.00		12,100.00	100.00 +	0.83 %+	100,000.00	100,000.00	100,000.00
26003001/22020405	Maintenance of Plants/Generators	50,000.00	110,000.00	300,000.00	260,000.00	150,000.00 +	57.69 %+	100,000.00	100,000.00	100,000.00
26003001/22020406	Other Maintenance Services			150,000.00	190,000.00	190,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
26003001/22020605	Cleaning & Fumigation Services	15,000.00	38,000.00		40,000.00	2,000.00 +	5.00 %+	100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
26003001/22020801 Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
26003001/22020803 Plant & Generator Fuel Cost	40,000.00	101,000.00	250,000.00	250,000.00	149,000.00 +	59.60 %+	100,000.00	100,000.00	100,000.00
26003001/22021001 Refreshments & Meals			200,000.00	200,000.00	200,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
26003001/22021006 Postages & Courier Services		35,000.00		40,000.00	5,000.00 +	12.50 %+			
Sub-Total: Overhead	**275,000.00**	**665,000.00**	**1,500,000.00**	**1,622,200.00**	**957,200.00 +**	**59.01 %+**	**2,600,000.00**	**2,600,000.00**	**2,600,000.00**
Total Recurrent Expenditure	**475,000.00**	**1,155,000.00**	**1,500,000.00**	**2,122,200.00**	**967,200.00 +**	**45.58 %+**	**2,600,000.00**	**2,600,000.00**	**2,600,000.00**
26007001 - Citizens Rights And Medication Centre									
26007001/22020102 Local Travel and Transport - Others	529,000.00	523,850.00	500,000.00	525,000.00	1,150.00 +	0.22 %+	1,200,000.00	1,500,000.00	2,000,000.00
26007001/22020202 Telephone Charges	27,000.00	235,000.00	10,000.00	240,000.00	5,000.00 +	2.08 %+	100,000.00		
26007001/22020203 Internet Access Charges							130,000.00	200,000.00	200,000.00
26007001/22020205 Water Rates	215,000.00	205,000.00		210,000.00	5,000.00 +	2.38 %+	200,000.00		
26007001/22020301 Office Stationeries/Computer Consumables	418,800.00	320,100.00	500,000.00	475,000.00	154,900.00 +	32.61 %+	1,000,000.00	1,000,000.00	1,000,000.00
26007001/22020303 Newspapers	18,500.00						100,000.00	100,000.00	100,000.00
26007001/22020304 Magazines & Periodicals								500,000.00	500,000.00
26007001/22020305 Printing of Non Security Documents	100,000.00	223,150.00	350,000.00	350,000.00	126,850.00 +	36.24 %+	120,000.00	350,000.00	350,000.00
26007001/22020312 Service Materials							300,000.00	800,000.00	800,000.00
26007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	599,250.00	411,000.00	500,000.00	500,000.00	89,000.00 +	17.80 %+	1,000,000.00	800,000.00	800,000.00
26007001/22020402 Maintenance of Office Furniture			250,000.00	20,000.00	20,000.00 +	100.00 %+		250,000.00	250,000.00
26007001/22020404 Maintenance of Office / IT Equipment			200,000.00					200,000.00	200,000.00
26007001/22020405 Maintenance of Plants and Generators			100,000.00	90,000.00	90,000.00 +	100.00 %+	150,000.00	100,000.00	100,000.00
26007001/22020406 Other Maintenance Services	131,450.00	261,000.00		270,000.00	9,000.00 +	3.33 %+	100,000.00		
26007001/22020501 Local Training							400,000.00	400,000.00	400,000.00
26007001/22020503 Training and Staff Development							500,000.00	500,000.00	500,000.00
26007001/22020506 Seminar and Conferences							850,000.00	100,000.00	2,000,000.00
26007001/22020605 Cleaning and Fumigation Services	118,000.00	215,500.00	300,000.00	250,000.00	34,500.00 +	13.80 %+	300,000.00	400,000.00	400,000.00
26007001/22020703 Legal Services							400,000.00	800,000.00	800,000.00
26007001/22020801 Motor Vehicle Fuel Cost	485,000.00	547,000.00	500,000.00	550,000.00	3,000.00 +	0.55 %+	600,000.00	600,000.00	600,000.00
26007001/22020803 Plant/Generator Fuel Cost	345,000.00	355,000.00	200,000.00	360,000.00	5,000.00 +	1.39 %+	400,000.00	200,000.00	200,000.00
26007001/22020901 Bank Charges (Other Than interest)	618.00	701.50		710.00	8.50 +	1.20 %+	100,000.00		
26007001/22021001 Refreshment & Meals	79,000.00	348,000.00	400,000.00	399,290.00	51,290.00 +	12.85 %+	100,000.00	100,000.00	400,000.00
26007001/22021002 Honorarium & Sitting Allowance			100,000.00	100,000.00	100,000.00 +	100.00 %+	250,000.00	100,000.00	100,000.00
26007001/22021003 Publicity & Advertisements	83,000.00	85,000.00	5,000,000.00	607,300.00	522,300.00 +	86.00 %+	1,000,000.00	1,000,000.00	2,000,000.00
26007001/22021007 Welfare Packages		70,000.00	400,000.00	400,000.00	330,000.00 +	82.50 %+	400,000.00	400,000.00	400,000.00
26007001/22021014 Annual Budget Expenses and Administration	150,000.00	100,000.00	100,000.00	100,000.00			100,000.00	100,000.00	100,000.00
26007001/22021016 Servicom			150,000.00	150,000.00	150,000.00 +	100.00 %+	200,000.00	150,000.00	150,000.00
Sub-Total: Overhead	**3,299,618.00**	**3,900,301.50**	**9,560,000.00**	**5,597,300.00**	**1,696,998.50 +**	**30.32 %+**	**10,000,000.00**	**10,650,000.00**	**14,350,000.00**
Total Recurrent Expenditure	**3,299,618.00**	**3,900,301.50**	**9,560,000.00**	**5,597,300.00**	**1,696,998.50 +**	**30.32 %+**	**10,000,000.00**	**10,650,000.00**	**14,350,000.00**
26007002 - Administrator-General/Public Trustees									
26007002/22020102 Local Travel & Transport - Others			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
26007002/22020206 Sewage Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
26007002/22020301 Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
26007002/22020305 Printing of Non Security Documents			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
26007002/22020312 Service Materials			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
26007002/22020404 Maintenance of Office/IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
26007002/22020406 Other Maintenance Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
26007002/22020503 Training and Staff Development			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
26007002/22020605 Cleaning and Fumigation Services			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
26007002/22021003 Publicity & Advertisements			250,000.00	250,000.00	250,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
26007002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
26007002/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**2,450,000.00**	**2,450,000.00**	**2,450,000.00 +**	**100.00 %+**	**2,450,000.00**	**2,450,000.00**	**2,450,000.00**
Total Recurrent Expenditure			**2,450,000.00**	**2,450,000.00**	**2,450,000.00 +**	**100.00 %+**	**2,450,000.00**	**2,450,000.00**	**2,450,000.00**
26052001 - Enugu State Customary Court of Appeal									
26052001/21010101 Basic Salary	381,903,163.75	382,090,899.41	592,480,356.00	471,730,356.00	89,639,456.59 +	19.00 %+	400,998,320.00	412,480,356.00	422,480,356.00
26052001/21020101 Housing/Rent Allowance	50,116,149.22	54,385,737.59	136,118,418.00	73,537,918.00	19,152,180.41 +	26.04 %+	52,621,960.00	56,118,418.00	56,118,418.00
26052001/21020102 Transport Allowance	12,816,250.00	11,406,552.50	135,520,362.00	78,520,362.00	67,113,809.50 +	85.47 %+	13,457,060.00	13,520,362.00	13,520,362.00
26052001/21020103 Meal Subsidy	5,779,200.00	5,673,100.00	174,835,160.00	10,385,160.00	4,712,060.00 +	45.37 %+	6,068,160.00	7,835,160.00	74,835,160.00
26052001/21020104 Utility Allowance	4,709,823.96	4,541,582.64	135,498,918.00	5,498,918.00	957,335.36 +	17.41 %+	4,945,310.00	5,498,918.00	5,498,918.00
26052001/21020105 Entertainment Allowance	382,473.96	283,682.64		300,000.00	16,317.36 +	5.44 %+	401,590.00		
26052001/21020106 Leave Allowance	7,649,902.70	7,642,530.75	122,452,992.00	8,452,992.00	810,461.25 +	9.59 %+	8,032,400.00	9,452,992.00	10,452,992.00
26052001/21020107 Domestic Staff Allowance	17,291,872.44	16,817,900.96	225,671,568.00	28,911,568.00	12,093,667.04 +	41.83 %+	18,156,470.00	19,671,568.00	20,671,568.00
26052001/21020108 Shift Duty (Allowance)	48,000.00	48,000.00		50,000.00	2,000.00 +	4.00 %+	50,400.00	50,400.00	50,400.00
26052001/21020111 Hazard Allowance	9,295,000.00	13,860,000.00		13,900,000.00	40,000.00 +	0.29 %+	9,759,750.00	9,759,750.00	9,759,750.00
26052001/21020113 Teaching Allowance	3,300,000.00						3,465,000.00	3,465,000.00	3,465,000.00
26052001/21020119 Personnel Assistant		25,997.29		30,000.00	4,002.71 +	13.34 %+			
26052001/21020126 Newspapers Allowance		77,991.85		80,000.00	2,008.15 +	2.51 %+			
26052001/21020131 Arrears (Allowances)	11,952,926.48	4,635,288.17		4,700,000.00	64,711.83 +	1.38 %+	12,550,570.00	12,550,570.00	12,550,570.00
26052001/21020132 Professional Duty Allowance		103,989.16		120,000.00	16,010.84 +	13.34 %+			
26052001/21020135 Wardrobe/Outfit Allowance	4,130,842.60	9,277,233.70		9,300,000.00	22,766.30 +	0.24 %+	4,337,390.00	4,337,390.00	4,337,390.00
26052001/21020143 Furniture Allowance	1,871,805.00	3,743,610.00		3,800,000.00	56,390.00 +	1.48 %+	1,965,390.00	1,965,390.00	1,965,390.00
26052001/21020146 Newspaper Allowance	187,180.44	46,795.11		50,000.00	3,204.89 +	6.41 %+	196,540.00	196,540.00	196,540.00
26052001/21020147 Veh Maintenance Allowance	935,902.44	623,934.96		630,000.00	6,065.04 +	0.96 %+	982,700.00	982,700.00	982,700.00
Total Personal Cost	**512,370,492.99**	**515,284,826.73**	**1,522,577,774.00**	**709,997,274.00**	**194,712,447.27 +**	**27.42 %+**	**537,989,010.00**	**557,885,514.00**	**636,885,514.00**
Sub Total: Personnel Cost	**512,370,492.99**	**515,284,826.73**	**1,522,577,774.00**	**709,997,274.00**	**194,712,447.27 +**	**27.42 %+**	**537,989,010.00**	**557,885,514.00**	**636,885,514.00**
26052001/22020101 Local Transport & Travel-Training	185,500.00	4,029,500.00	500,000.00	4,100,000.00	70,500.00 +	1.72 %+	1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020102 Local Transport & Travel-Others	3,017,000.00	3,241,000.00	5,000,000.00	4,320,000.00	1,079,000.00 +	24.98 %+	3,500,000.00	3,800,000.00	4,000,000.00
26052001/22020104 International Transport & Travel - Others	15,676,150.00	33,655,400.00	8,000,000.00	33,700,000.00	44,600.00 +	0.13 %+	16,500,000.00	17,000,000.00	17,000,000.00
26052001/22020201 Electricity Charges	10,000.00								
26052001/22020202 Telephone Charges	3,846,500.00	4,590,500.00	3,000,000.00	4,600,000.00	9,500.00 +	0.21 %+	4,300,000.00	4,500,000.00	4,500,000.00
26052001/22020203 Internet Access Charges	107,000.00	10,000.00	500,000.00	500,000.00	490,000.00 +	98.00 %+	200,000.00	500,000.00	500,000.00
26052001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		500,000.00	500,000.00
26052001/22020205 Water Rate	548,000.00	144,000.00	500,000.00	500,000.00	356,000.00 +	71.20 %+	600,000.00	600,000.00	600,000.00
26052001/22020206 Sewage Charges			500,000.00	500,000.00	500,000.00 +	100.00 %+		600,000.00	600,000.00
26052001/22020301 Office Stationeries/Computer Consumables	39,805,750.00	36,792,350.00	36,000,000.00	36,800,000.00	7,650.00 +	0.02 %+	40,000,000.00	45,000,000.00	45,000,000.00
26052001/22020302 Books								2,200,000.00	2,200,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
26052001/22020303 Newspapers	2,349,600.00	1,848,000.00		1,900,000.00	52,000.00 +	2.74 %+	2,600,000.00	200,000.00	200,000.00
26052001/22020304 Magazines and Periodicals	1,699,000.00	1,740,000.00	3,500,000.00	3,500,000.00	1,760,000.00 +	50.29 %+	2,000,000.00	4,000,000.00	4,000,000.00
26052001/22020305 Printing of Non Security Documents			550,000.00	550,000.00	550,000.00 +	100.00 %+		3,000,000.00	3,000,000.00
26052001/22020312 Service Materials								2,000,000.00	2,000,000.00
26052001/22020401 Maintenance of Motor Vehicles/Transport Equipment	536,100.00	79,000.00	1,000,000.00	1,000,000.00	921,000.00 +	92.10 %+	800,000.00	1,600,000.00	1,600,000.00
26052001/22020402 Maintenance of Office Furniture	3,162,200.00	1,050,300.00	3,000,000.00	1,450,000.00	399,700.00 +	27.57 %+	3,800,000.00	600,000.00	600,000.00
26052001/22020403 Maintenance of Office Building/Residential Qtrs.	88,800.00	17,983,110.00	500,000.00	18,000,000.00	16,890.00 +	0.09 %+	100,000.00	1,000,000.00	1,000,000.00
26052001/22020404 Maintenance of Office IT Equipment	428,400.00	484,700.00	1,500,000.00	1,500,000.00	1,015,300.00 +	67.69 %+	500,000.00	1,000,000.00	1,000,000.00
26052001/22020405 Maintenance of Plants/Generators	3,211,000.00	566,500.00	300,000.00	570,000.00	3,500.00 +	0.61 %+	3,400,000.00	600,000.00	600,000.00
26052001/22020406 Other Maintenance Services		12,500.00		17,500.00	5,000.00 +	28.57 %+		400,000.00	400,000.00
26052001/22020601 Security Services							1,200,000.00	1,200,000.00	1,200,000.00
26052001/22020605 Cleaning & Fumigation Services	431,000.00	3,041,700.00	1,500,000.00	3,050,000.00	8,300.00 +	0.27 %+	500,000.00	600,000.00	600,000.00
26052001/22020703 Legal Services							1,000,000.00	1,000,000.00	1,000,000.00
26052001/22020801 Motor Vehicle Fuel Cost	2,980,150.00	2,479,500.00	2,500,000.00	2,500,000.00	20,500.00 +	0.82 %+	3,400,000.00	3,000,000.00	3,000,000.00
26052001/22020803 Plant/Generator Fuel Cost	958,000.00	569,700.00	1,500,000.00	1,415,000.00	845,300.00 +	59.74 %+	1,200,000.00	300,000.00	300,000.00
26052001/22020901 Bank Charges (Other than Interest)	171,704.35	267,195.68	183,000.00	268,000.00	804.32 +	0.30 %+	200,000.00	500,000.00	500,000.00
26052001/22021001 Refreshment & Meals	7,627,000.00	14,034,440.00	10,000,000.00	14,100,000.00	65,560.00 +	0.46 %+	9,000,000.00	12,000,000.00	12,000,000.00
26052001/22021002 Honorarium & Sitting Allowance	36,000,000.00	36,402,000.00	30,000,000.00	36,500,000.00	98,000.00 +	0.27 %+	40,800,000.00	30,000,000.00	32,000,000.00
26052001/22021003 Publicity & Advertisements	20,000.00	900,000.00		1,000,000.00	100,000.00 +	10.00 %+	100,000.00	1,000,000.00	1,000,000.00
26052001/22021006 Postage & Courier Services	28,000.00	24,000.00	100,000.00	100,000.00	76,000.00 +	76.00 %+	100,000.00		
26052001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+		800,000.00	800,000.00
26052001/22021016 Servicom								800,000.00	800,000.00
Sub-Total: Overhead	**122,886,854.35**	**163,945,395.68**	**110,633,000.00**	**172,940,500.00**	**8,995,104.32 +**	**5.20 %+**	**136,800,000.00**	**141,300,000.00**	**143,500,000.00**
Total Recurrent Expenditure	**635,257,347.34**	**679,230,222.41**	**1,633,210,774.00**	**882,937,774.00**	**203,707,551.59 +**	**23.07 %+**	**674,789,010.00**	**699,185,514.00**	**780,385,514.00**
26007003 - Enugu State Justice Reform Team									
26007003/22020102 Local Travel and Transport - Others			500,000.00	50,000.00	50,000.00 +	100.00 %+	600,000.00	800,000.00	800,000.00
26007003/22020202 Telephone Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
26007003/22020203 Internet Access Charges		130,000.00	200,000.00	200,000.00	70,000.00 +	35.00 %+		250,000.00	250,000.00
26007003/22020204 Satellite Broadcasting Access Charge			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
26007003/22020301 Office Stationeries/Computer Consumables	2,353,500.00	1,642,200.00	500,000.00	1,645,000.00	2,800.00 +	0.17 %+	2,500,000.00	2,500,000.00	2,500,000.00
26007003/22020303 Newspapers			150,000.00	150,000.00	150,000.00 +	100.00 %+		150,000.00	150,000.00
26007003/22020304 Magazines & Periodicals			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
26007003/22020305 Printing of Non Security Documents	3,250,000.00	2,440,000.00	400,000.00	2,450,000.00	10,000.00 +	0.41 %+	3,500,000.00	3,800,000.00	3,800,000.00
26007003/22020312 Service Materials (Witness Support Unit expenses)	53,100.00						100,000.00	100,000.00	100,000.00
26007003/22020401 Maintenance of Motor Vehicle/Transport Equipment		92,790.00	800,000.00	100,000.00	7,210.00 +	7.21 %+		800,000.00	800,000.00
26007003/22020402 Maintenance of Office Furniture	2,250,000.00		700,000.00	300,000.00	300,000.00 +	100.00 %+	2,500,000.00	700,000.00	700,000.00
26007003/22020404 Maintenance of Office / IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
26007003/22020405 Maintenance of Plants and Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
26007003/22020406 Other Maintenance Services	30,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	300,000.00	300,000.00
26007003/22020501 Local Training			500,000.00	20,000.00	20,000.00 +	100.00 %+		500,000.00	500,000.00
26007003/22020503 Training and Staff Development		1,242,119.00		1,250,000.00	7,881.00 +	0.63 %+			
26007003/22020506 Seminar and Conferences	1,272,000.00	649,800.00	1,000,000.00	1,000,000.00	350,200.00 +	35.02 %+	1,400,000.00		
26007003/22020605 Cleaning and Fumigation Services	96,000.00	144,000.00	200,000.00	173,000.00	29,000.00 +	16.76 %+	100,000.00	200,000.00	200,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
26007003/22020703 Legal Services	1,198,000.00	2,395,000.00		2,400,000.00	5,000.00 +	0.21 %+	1,300,000.00	1,500,000.00	1,800,000.00
26007003/22020709 Research and Documentation	57,500.00		1,700,000.00	50,000.00	50,000.00 +	100.00 %+	100,000.00	1,700,000.00	1,700,000.00
26007003/22020710 Monitoring and Evaluation			1,000,000.00	250,000.00	250,000.00 +	100.00 %+			
26007003/22020803 Plant/Generator Fuel Cost			300,000.00	150,000.00	150,000.00 +	100.00 %+		300,000.00	300,000.00
26007003/22020901 Bank Charges (Other than Interest)	21,675.29	26,778.82		27,000.00	221.18 +	0.82 %+	100,000.00		
26007003/22021001 Refreshment & Meals	764,750.00		1,200,000.00	430,000.00	430,000.00 +	100.00 %+	800,000.00	1,200,000.00	1,200,000.00
26007003/22021002 Honorarium & Sitting Allowance	2,217,000.00	4,102,200.00	3,000,000.00	4,110,000.00	7,800.00 +	0.19 %+	2,400,000.00	1,500,000.00	1,500,000.00
26007003/22021003 Publicity & Advertisements	2,085,500.00	2,147,000.00	2,000,000.00	2,150,000.00	3,000.00 +	0.14 %+	2,200,000.00	2,000,000.00	2,000,000.00
26007003/22021007 Welfare Packages		1,071,200.00		1,080,000.00	8,800.00 +	0.81 %+			
26007003/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
Sub-Total: Overhead	**15,649,025.29**	**16,083,087.82**	**15,350,000.00**	**19,185,000.00**	**3,101,912.18 +**	**16.17 %+**	**17,700,000.00**	**19,200,000.00**	**19,500,000.00**
Total Recurrent Expenditure	**15,649,025.29**	**16,083,087.82**	**15,350,000.00**	**19,185,000.00**	**3,101,912.18 +**	**16.17 %+**	**17,700,000.00**	**19,200,000.00**	**19,500,000.00**
65001001 - Ministry of Enugu Capital Territory									
65001001/21010101 Basic Salary	62,069,747.35	66,274,627.46	49,676,324.00	66,276,324.00	1,696.54 +	0.00 %+	64,982,200.00	64,982,200.00	64,982,200.00
65001001/21020101 Housing/Rent Allowance	3,894,747.53	4,166,473.06	3,977,242.00	4,167,242.00	768.94 +	0.02 %+	4,473,610.00	4,473,610.00	4,473,610.00
65001001/21020102 Transport Allowance	849,912.50	967,450.00	1,892,654.00	1,562,654.00	595,204.00 +	38.09 %+	1,005,450.00	1,005,450.00	1,005,450.00
65001001/21020103 Meal Subsidy	428,700.00	425,000.00	748,134.00	748,134.00	323,134.00 +	43.19 %+	435,900.00	435,900.00	435,900.00
65001001/21020104 Utility Allowance	283,150.00	341,650.00	555,268.00	555,268.00	213,618.00 +	38.47 %+	356,700.00	356,700.00	356,700.00
65001001/21020105 Entertainment Allowance			2,527.00	2,527.00	2,527.00 +	100.00 %+	8,400.00	8,400.00	8,400.00
65001001/21020106 Leave Allowance			835,129.00	835,129.00	835,129.00 +	100.00 %+			
65001001/21020107 Domestic Staff Allowance			52,640.00	52,640.00	52,640.00 +	100.00 %+	417,010.00	417,010.00	417,010.00
65001001/21020108 Shift Duty	101,218.91	109,560.00		110,000.00	440.00 +	0.40 %+	106,280.00	106,280.00	106,280.00
65001001/21020111 Hazard Allowance	49,000.00	54,000.00	24,960.00	54,960.00	960.00 +	1.75 %+	51,450.00	51,450.00	51,450.00
65001001/21020131 Arrears (Allowance)	80,575.43	71,954.53	225,230.00	225,230.00	153,275.47 +	68.05 %+	84,600.00	84,600.00	84,600.00
Total Personal Cost	**67,757,051.72**	**72,410,715.05**	**57,990,108.00**	**74,590,108.00**	**2,179,392.95 +**	**2.92 %+**	**71,921,600.00**	**71,921,600.00**	**71,921,600.00**
Sub Total: Personnel Cost	**67,757,051.72**	**72,410,715.05**	**57,990,108.00**	**74,590,108.00**	**2,179,392.95 +**	**2.92 %+**	**71,921,600.00**	**71,921,600.00**	**71,921,600.00**
65001001/22020101 Local Transport & Travel-Training		30,000.00	1,000,000.00	900,000.00	870,000.00 +	96.67 %+		1,000,000.00	1,000,000.00
65001001/22020102 Local Transport & Travel - Others	3,984,000.00	520,000.00	4,500,000.00	3,720,000.00	3,200,000.00 +	86.02 %+	4,200,000.00	4,500,000.00	4,500,000.00
65001001/22020104 International Transport & Travel-Others		88,700.00		100,000.00	11,300.00 +	11.30 %+			
65001001/22020105 HOTEL ACCOMODATION	300,000.00						350,000.00		
65001001/22020201 Electricity Charge	305,000.00						400,000.00		
65001001/22020203 Internet Access Charges	1,663,350.00	967,000.00	200,000.00	980,000.00	13,000.00 +	1.33 %+	1,800,000.00	200,000.00	200,000.00
65001001/22020205 Water Rates			250,000.00	250,000.00	250,000.00 +	100.00 %+		300,000.00	300,000.00
65001001/22020301 Office Stationeries/Computer Consumables	6,393,500.00	3,990,150.00	8,000,000.00	6,530,000.00	2,539,850.00 +	38.90 %+	6,800,000.00	10,000,000.00	10,000,000.00
65001001/22020302 Books	105,000.00						140,000.00		
65001001/22020303 Newspapers	1,317,000.00	1,020,000.00	100,000.00	1,050,000.00	30,000.00 +	2.86 %+	1,400,000.00	100,000.00	100,000.00
65001001/22020305 Printing of Non Security Documents	5,000.00	72,000.00	4,500,000.00	4,500,000.00	4,428,000.00 +	98.40 %+	100,000.00	5,000,000.00	5,000,000.00
65001001/22020306 Printing of Security Documents	291,000.00	510,000.00		520,000.00	10,000.00 +	1.92 %+	350,000.00		
65001001/22020309 Uniforms & Other Clothing			4,000,000.00	4,000,000.00	4,000,000.00 +	100.00 %+		4,000,000.00	4,000,000.00
65001001/22020312 Service Materials		100,000.00	1,000,000.00	360,000.00	260,000.00 +	72.22 %+		1,000,000.00	1,000,000.00
65001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	20,424,500.00	12,945,250.00	15,000,000.00	15,000,000.00	2,054,750.00 +	13.70 %+	21,500,000.00	12,000,000.00	12,000,000.00
65001001/22020402 Maintenance of Office Furniture	1,602,000.00	616,800.00	300,000.00	650,000.00	33,200.00 +	5.11 %+	1,700,000.00	400,000.00	400,000.00
65001001/22020404 Maintenance of Office IT Equipment	48,000.00	398,100.00	300,000.00	400,000.00	1,900.00 +	0.48 %+	100,000.00	400,000.00	400,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
65001001/22020405 Maintenance of Plants/Generators	645,000.00	681,000.00	400,000.00	690,000.00	9,000.00 +	1.30 %+	800,000.00	400,000.00	400,000.00
65001001/22020403 Other Maintenance Services	3,972,500.00	633,000.00	3,000,000.00	3,000,000.00	2,367,000.00 +	78.90 %+	4,200,000.00	3,000,000.00	3,000,000.00
65001001/22020501 Local Training	75,500.00		200,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	1,000,000.00	1,000,000.00
65001001/22020506 Seminar and Conferences	100,000.00	240,000.00	1,200,000.00	1,200,000.00	960,000.00 +	80.00 %+	120,000.00	1,200,000.00	1,200,000.00
65001001/22020605 Cleaning & Fumigation Services	1,065,000.00	447,000.00	500,000.00	500,000.00	53,000.00 +	10.60 %+	1,200,000.00	8,200,000.00	8,200,000.00
65001001/22020703 Legal Services	765,000.00	970,000.00	2,000,000.00	2,000,000.00	1,030,000.00 +	51.50 %+	800,000.00	2,000,000.00	2,000,000.00
65001001/22020710 Monitoring and evaluation	445,000.00		2,500,000.00	1,300,000.00	1,300,000.00 +	100.00 %+	500,000.00	2,500,000.00	2,500,000.00
65001001/22020801 Motor Vehicle Fuel Cost	1,784,300.00	869,800.00	10,000,000.00	10,000,000.00	9,130,200.00 +	91.30 %+	2,000,000.00	5,000,000.00	5,000,000.00
65001001/22020803 Plant/Generator Fuel Cost		175,000.00	300,000.00	300,000.00	125,000.00 +	41.67 %+		400,000.00	400,000.00
65001001/22020901 Bank Charges (Other than Interest)	49,753.27	48,697.90	50,000.00	50,000.00	1,302.10 +	2.60 %+	100,000.00	50,000.00	50,000.00
65001001/22021001 Refreshment & Meals	754,900.00	3,173,300.00	2,000,000.00	3,200,000.00	26,700.00 +	0.83 %+	800,000.00	2,000,000.00	2,000,000.00
65001001/22021002 HONORARIUM & SITTING ALLOWANCE	775,000.00						850,000.00		
65001001/22021003 Publicity & Advertisements	2,916,000.00	100,000.00	4,000,000.00	3,100,000.00	3,000,000.00 +	96.77 %+	3,100,000.00	3,500,000.00	3,500,000.00
65001001/22021006 Postages & Courier Services	205,000.00						300,000.00		
65001001/22021007 Welfare Packages	9,500,000.00		600,000.00	530,000.00	530,000.00 +	100.00 %+	10,000,000.00	700,000.00	700,000.00
65001001/22021013 Promotion (Service Wide)		53,700.00		70,000.00	16,300.00 +	23.29 %+			
65001001/22021014 Annual Budget Expenses and Administration	300,000.00	400,000.00	200,000.00	450,000.00	50,000.00 +	11.11 %+	350,000.00	200,000.00	200,000.00
65001001/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
65001001/22021021 Special Day Celebration		640,000.00		650,000.00	10,000.00 +	1.54 %+			
Sub-Total: Overhead	**59,791,303.27**	**29,689,497.90**	**66,300,000.00**	**66,300,000.00**	**36,610,502.10 +**	**55.22 %+**	**64,060,000.00**	**69,250,000.00**	**69,250,000.00**
Total Recurrent Expenditure	**127,548,354.99**	**102,100,212.95**	**124,290,108.00**	**140,890,108.00**	**38,789,895.05 +**	**27.53 %+**	**135,981,600.00**	**141,171,600.00**	**141,171,600.00**
13001001 - Ministry of Youth and Sports									
13001001/21010101 Basic Salary	69,327,945.43	64,837,179.57	67,970,237.00	67,970,237.00	3,133,057.43 +	4.61 %+	72,794,340.00	74,888,578.00	75,888,573.00
13001001/21020101 Housing/Rent Allowance	10,976,063.30	10,334,815.60	10,978,988.00	10,978,988.00	644,172.40 +	5.87 %+	11,524,870.00	11,051,883.00	12,051,883.00
13001001/21020102 Transport Allowance	1,774,700.00	1,650,450.00	1,776,600.00	1,756,600.00	106,150.00 +	6.04 %+	1,863,440.00	1,891,200.00	1,938,618.00
13001001/21020103 Meal Subsidy	799,100.00	750,400.00	732,200.00	752,200.00	1,800.00 +	0.24 %+	839,060.00	2,316,900.00	2,316,900.00
13001001/21020104 Utility Allowance	660,350.00	619,450.00	748,200.00	744,200.00	124,750.00 +	16.76 %+	693,370.00	934,708.00	934,708.00
13001001/21020105 Entertainment Allowance	122,700.00	134,000.00		140,000.00	6,000.00 +	4.29 %+	128,840.00	344,722.00	344,722.00
13001001/21020106 Leave Allowance			6,797,090.00	6,657,090.00	6,657,090.00 +	100.00 %+		6,968,518.00	7,968,518.00
13001001/21020107 Domestic Staff Allowance	6,984,951.00	7,818,975.00	18,601,686.00	18,601,686.00	10,782,711.00 +	57.97 %+	7,334,200.00	6,751,578.00	7,751,578.00
13001001/21020131 Arrears (Allowances)		3,311.52		4,000.00	688.48 +	17.21 %+			
Sub Total: Personnel Cost	**90,645,809.73**	**86,148,581.69**	**107,605,001.00**	**107,605,001.00**	**21,456,419.31 +**	**19.94 %+**	**95,178,120.00**	**105,148,087.00**	**109,195,500.00**
13001001/22020101 Local Transport & Travel-Training	2,600,000.00		2,000,000.00	1,800,000.00	1,800,000.00 +	100.00 %+	3,000,000.00	3,000,000.00	3,000,000.00
13001001/22020102 Local Transport & Travel-Others	1,438,000.00	6,630,000.00	10,000,000.00	10,000,000.00	3,370,000.00 +	33.70 %+	1,500,000.00	1,500,000.00	1,500,000.00
13001001/22020104 International Transport & Travel-Others			10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+			
13001001/22020301 Office Stationeries/Computer Consumables	1,209,000.00	1,691,000.00	1,500,000.00	1,700,000.00	9,000.00 +	0.53 %+	1,300,000.00	1,300,000.00	1,300,000.00
13001001/22020306 Printing of Security Documents			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
13001001/22020308 Field & Camping Materials Supplies			2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+			
13001001/22020309 Uniforms & Other Clothing			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
13001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	544,000.00	337,000.00	3,000,000.00	3,000,000.00	2,663,000.00 +	88.77 %+	600,000.00	600,000.00	600,000.00
13001001/22020402 Maintenance of Office Furniture			600,000.00	599,000.00	599,000.00 +	100.00 %+			
13001001/22020403 Maintenance of Office Building Residential	3,000,000.00						3,150,000.00	3,150,000.00	3,150,000.00
13001001/22020404 Maintenance of Office IT Equipment	6,348,000.00	1,106,000.00	3,000,000.00	1,200,000.00	94,000.00 +	7.83 %+	6,700,000.00	6,700,000.00	6,700,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
13001001/22020405 Maintenance of Plants/Generators	2,975,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	3,200,000.00	3,200,000.00	3,200,000.00
13001001/22020406 Other Maintenance Services	1,185,000.00	4,771,600.00	3,000,000.00	4,800,000.00	28,400.00 +	0.59 %+	1,300,000.00	1,300,000.00	1,300,000.00
13001001/22020415 Maintenance of other Infrastructures			5,000,000.00	4,029,000.00	4,029,000.00 +	100.00 %+			
13001001/22020501 Local Training	2,660,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	2,800,000.00	2,800,000.00	2,800,000.00
13001001/22020506 Seminars and Conferences (Youth Seminars)			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+			
13001001/22020601 Security Services	16,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	16,800,000.00	16,800,000.00	16,800,000.00
13001001/22020602 Office Rent	3,500,000.00						3,700,000.00	3,700,000.00	3,700,000.00
13001001/22020605 Cleaning &Fumigation Services	1,350,000.00	100,000.00	25,000,000.00	25,000,000.00	24,900,000.00 +	99.60 %+	1,500,000.00	1,500,000.00	1,500,000.00
13001001/22020801 Motor Vehicle Fuel Cost	302,000.00	502,000.00	2,000,000.00	2,000,000.00	1,498,000.00 +	74.90 %+	400,000.00	400,000.00	400,000.00
13001001/22020803 Plant/Generator Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
13001001/22020901 Bank Charges (other than interest)	144,370.13	877.20		1,000.00	122.80 +	12.28 %+	10,000.00	10,000.00	10,000.00
13001001/22020902 Insurance Premium			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
13001001/22021001 Refreshment & Meals	1,367,000.00	308,000.00	5,000,000.00	5,000,000.00	4,692,000.00 +	93.84 %+	1,500,000.00	1,500,000.00	1,500,000.00
13001001/22021003 Publicity & Advertisements			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
13001001/22021004 Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
13001001/22021007 Welfare Packages	91,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
13001001/22021009 Sporting Activities (Organising school interhouse sports com	69,724,327.50	22,625,500.00	180,000,000.00	23,000,000.00	374,500.00 +	1.63 %+	100,000,000.00	100,000,000.00	100,000,000.00
13001001/22021014 Annual Budget Expenses and Administration		300,000.00	600,000.00	335,000.00	35,000.00 +	10.45 %+			
13001001/22021016 Servicom			500,000.00	385,000.00	385,000.00 +	100.00 %+			
13001001/22021021 Special Days/Celebrations	550,000.00	2,250,000.00	10,000,000.00	10,000,000.00	7,750,000.00 +	77.50 %+	600,000.00	600,000.00	600,000.00
Sub-Total: Overhead	**114,987,697.63**	**40,621,977.20**	**296,700,000.00**	**138,349,000.00**	**97,727,022.80 +**	**70.64 %+**	**148,160,000.00**	**148,160,000.00**	**148,160,000.00**
Total Recurrent Expenditure	**205,633,507.36**	**126,770,558.89**	**404,305,001.00**	**245,954,001.00**	**119,183,442.11 +**	**48.46 %+**	**243,338,120.00**	**253,308,087.00**	**257,355,500.00**
13002001 - Rangers Management Corporation									
13002001/21010101 Basic Salary	234,614,003.00	255,596,828.29	41,693,096.00	255,597,828.00	999.71 +	0.00 %+	245,513,310.00	245,513,310.00	245,513,310.00
13002001/21020101 Housing/Rent Allowance			4,820,343.00	1,920,343.00	1,920,343.00 +	100.00 %+			
13002001/21020102 Transport Allowance			2,199,175.00	2,199,175.00	2,199,175.00 +	100.00 %+			
13002001/21020103 Meal Subsidy			11,693,096.00	11,693,096.00	11,693,096.00 +	100.00 %+			
13002001/21020104 Utility Allowance			8,332,154.00	8,332,154.00	8,332,154.00 +	100.00 %+			
13002001/21000106 Leave Allowance			10,143,251.00	10,143,251.00	10,143,251.00 +	100.00 %+			
13002001/21020107 Domestic Staff Allowance			12,002,625.00	12,002,625.00	12,002,625.00 +	100.00 %+			
Sub Total: Personnel Cost	**234,614,003.00**	**255,596,828.29**	**90,883,740.00**	**301,888,472.00**	**46,291,643.71 +**	**15.33 %+**	**245,513,310.00**	**245,513,310.00**	**245,513,310.00**
13002001/22020101 Local Travel and Transport - Training	1,729,294.00	630,000.00	10,000,000.00	9,300,000.00	8,670,000.00 +	93.23 %+	2,800,000.00	10,000,000.00	10,000,000.00
13002001/22020102 Local Transport & Travel-Others	1,948,677.48	2,049,725.00	20,000,000.00	9,100,000.00	7,050,275.00 +	77.48 %+	2,200,000.00	30,000,000.00	30,000,000.00
13002001/22020104 International Transport & Travel-Others	559,000.00	1,000,000.00	40,000,000.00	13,300,000.00	12,300,000.00 +	92.48 %+	600,000.00	40,000,000.00	40,000,000.00
13002001/22020105 Hotel Accommodation	11,421,900.00	2,860,000.00		2,900,000.00	40,000.00 +	1.38 %+	14,000,000.00		
13002001/22020201 Electricity Charges	24,000.00	14,000.00		15,000.00	1,000.00 +	6.67 %+	100,000.00		
13002001/22020202 Telephone Charges	50,000.00	70,000.00		75,000.00	5,000.00 +	6.67 %+	100,000.00		
13002001/22020203 Internet Access Charges	5,000.00	605,000.00		610,000.00	5,000.00 +	0.82 %+	100,000.00		
13002001/22020204 Satellite Broad Access Charges	18,400.00						100,000.00		
13002001/22020205 Water Rates	245,000.00	517,800.00	600,000.00	600,000.00	82,200.00 +	13.70 %+	300,000.00	600,000.00	600,000.00
13002001/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
13002001/22020301 Office Stationeries/Computer Consumables	3,057,640.00	4,053,289.00	2,000,000.00	4,100,000.00	46,711.00 +	1.14 %+	3,200,000.00	2,000,000.00	2,000,000.00
13002001/22020307 Drugs and Medical Supplies	362,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	400,000.00	3,000,000.00	3,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
13002001/22020308 Field and Camping Materials Supplies	56,000.00	190,000.00	10,000,000.00	200,000.00	10,000.00 +	5.00 %+	100,000.00	10,000,000.00	10,000,000.00
13002001/22020309 Uniforms and Other Clothing	906,000.00	857,000.00		900,000.00	43,000.00 +	4.78 %+	1,200,000.00	10,000,000.00	10,000,000.00
13002001/22020401 Maintenance of Motor Vehicles/Transport Equipment	9,064,578.70	10,371,700.00	2,500,000.00	10,400,000.00	28,300.00 +	0.27 %+	10,300,000.00	2,500,000.00	2,500,000.00
13002001/22020402 Maintenance of Office Furniture	778,200.00	147,000.00	1,000,000.00	1,000,000.00	853,000.00 +	85.30 %+	800,000.00	1,000,000.00	1,000,000.00
13002001/22020403 Maintenance of Office Building Residential	37,900.00	663,000.00	1,000,000.00	1,000,000.00	337,000.00 +	33.70 %+	100,000.00	1,000,000.00	1,000,000.00
13002001/22020404 Maintenance of Office / IT Equipment	464,600.00	419,030.00	600,000.00	600,000.00	180,970.00 +	30.16 %+	500,000.00	600,000.00	600,000.00
13002001/22020405 Maintenance of Plants & Generators	224,500.00	329,100.00	400,000.00	400,000.00	70,900.00 +	17.73 %+	300,000.00	400,000.00	400,000.00
13002001/22020406 Other Maintenance Services	23,317,500.00	500,100.00	600,000.00	600,000.00	99,900.00 +	16.65 %+	25,000,000.00	600,000.00	600,000.00
13002001/22020501 Local Training			5,000,000.00	1,050,000.00	1,050,000.00 +	100.00 %+		10,000,000.00	10,000,000.00
13002001/22020601 Security Services	75,000.00	82,000.00	2,500,000.00	100,000.00	18,000.00 +	18.00 %+	100,000.00	2,500,000.00	2,500,000.00
13002001/22020603 Residential Rent			5,000,000.00	4,500,000.00	4,500,000.00 +	100.00 %+			
13002001/22020605 Cleaning &Fumigation Services	2,689,200.00	120,000.00	400,000.00	140,000.00	20,000.00 +	14.29 %+	3,000,000.00	400,000.00	400,000.00
13002001/22020703 Legal Services								5,000,000.00	5,000,000.00
13002001/22020711 Other Consulting Services			10,000,000.00						
13002001/22020801 Motor Vehicle Fuel Cost	15,298,600.00	39,158,270.00	2,500,000.00	39,200,000.00	41,730.00 +	0.11 %+	16,500,000.00	2,500,000.00	2,500,000.00
13002001/22020803 Plant /Generator Fuel Cost	2,922,000.00	239,083.50	800,000.00	350,000.00	110,916.50 +	31.69 %+	3,100,000.00	800,000.00	800,000.00
13002001/22020901 Financial Charges (Other than Interest)	387,967.52	422,446.70		450,000.00	27,553.30 +	6.12 %+	400,000.00		
13002001/22021001 Refreshments & Meals	15,551,610.00	14,763,925.00	2,000,000.00	14,800,000.00	36,075.00 +	0.24 %+	20,000,000.00	6,000,000.00	6,000,000.00
13002001/22021002 Honorarium & Sitting Allowance	7,477,500.00	2,920,000.00	5,000,000.00	5,000,000.00	2,080,000.00 +	41.60 %+	8,000,000.00	5,000,000.00	5,000,000.00
13002001/22021003 Publicity & Advertisements	3,133,000.00	8,753,000.00	3,500,000.00	8,760,000.00	7,000.00 +	0.08 %+	4,000,000.00	3,500,000.00	3,500,000.00
13002001/22021004 Medical Expenses	2,223,600.00	3,348,350.00		3,350,000.00	1,650.00 +	0.05 %+	3,200,000.00	10,000,000.00	10,000,000.00
13002001/22021006 Postages and Couriers Services	30,000.00		700,000.00	700,000.00	700,000.00 +	100.00 %+	100,000.00	700,000.00	700,000.00
13002001/22021007 Welfare Packages	4,730,000.00	38,401,144.50	6,000,000.00	38,500,000.00	98,855.50 +	0.26 %+	4,600,000.00	6,000,000.00	6,000,000.00
13002001/22021008 Subscription to Professional Bodies	713,500.00						800,000.00		
13002001/22021009 Sporting Activities	122,901,664.00	121,941,968.52	100,000,000.00	122,000,000.00	58,031.48 +	0.05 %+	136,000,000.00	120,000,000.00	120,000,000.00
13002001/22021014 Annual Budget Expenses and Administration			200,000.00	200,000.00	200,000.00 +	100.00 %+	400,000.00	200,000.00	200,000.00
13002001/22021016 Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
Sub-Total: Overhead	**232,403,831.70**	**255,426,932.22**	**236,000,000.00**	**297,900,000.00**	**42,473,067.78 +**	**14.26 %+**	**262,400,000.00**	**285,000,000.00**	**285,000,000.00**
Total Recurrent Expenditure	**467,017,834.70**	**511,023,760.51**	**326,883,740.00**	**599,788,472.00**	**88,764,711.49 +**	**14.80 %+**	**507,913,310.00**	**530,513,310.00**	**530,513,310.00**
13003001 - National Youth Service Corp (NYSC)									
13003001/21010101 Basic Salary	289,184,000.00	272,610,215.00		273,000,000.00	389,785.00 +	0.14 %+			
Sub Total: Personnel Cost	**289,184,000.00**	**272,610,215.00**		**273,000,000.00**	**389,785.00 +**	**0.14 %+**			
13003001/22020102 Local Travels and Transport - others			320,000,000.00	25,000,000.00	25,000,000.00 +	100.00 %+	320,000,000.00	320,000,000.00	320,000,000.00
13003001/22020201 Electricity Charges			350,000.00	350,000.00	350,000.00 +	100.00 %+	100,000.00	350,000.00	350,000.00
13003001/22020204 Satellite Broadcasting Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
13003001/22020205 Water Rate			500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	500,000.00	500,000.00
13003001/22020301 Office Stationeries/Computer Consumables			2,200,000.00	2,200,000.00	2,200,000.00 +	100.00 %+	200,000.00	2,200,000.00	2,200,000.00
13003001/22020401 Maintenance of Motor Vehicles/Transport Equipment			900,000.00	820,000.00	820,000.00 +	100.00 %+		900,000.00	900,000.00
13003001/22020901 Bank Charges (Other than interests)	231,625.76	256,941.76	180,000.00	260,000.00	3,058.24 +	1.18 %+	300,000.00	180,000.00	180,000.00
13003001/22021001 Refreshments & Meals			51,000,000.00	200,000.00	200,000.00 +	100.00 %+			
13003001/22021006 Postages and Courier Services			500,000.00	500,000.00	500,000.00 +	100.00 %+			
Sub-Total: Overhead	**231,625.76**	**256,941.76**	**375,930,000.00**	**30,130,000.00**	**29,873,058.24 +**	**99.15 %+**	**320,700,000.00**	**324,430,000.00**	**324,430,000.00**
Total Recurrent Expenditure	**289,415,625.76**	**272,867,156.76**	**375,930,000.00**	**303,130,000.00**	**30,262,843.24 +**	**9.98 %+**	**320,700,000.00**	**324,430,000.00**	**324,430,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
13003002 - YSFON										
13001002/22020102	Local Travel and Transport - Others	490,000.00	175,000.00		180,000.00	5,000.00 +	2.78 %+	1,200,000.00	1,200,000.00	1,200,000.00
13001002/22020105	Hotel Accommodation	112,000.00	80,000.00		85,000.00	5,000.00 +	5.88 %+	600,000.00	600,000.00	600,000.00
13001002/22020301	Office Stationeries/Computer Consumables	3,000.00	12,000.00		15,000.00	3,000.00 +	20.00 %+	120,000.00	120,000.00	120,000.00
13001002/22020309	Uniform & Other Clothing	64,000.00						100,000.00	100,000.00	100,000.00
13001002/22020312	Service Materials	60,000.00	95,000.00		100,000.00	5,000.00 +	5.00 %+	100,000.00	100,000.00	100,000.00
13001002/22020503	Training & Staff Development	30,000.00	160,000.00		165,000.00	5,000.00 +	3.03 %+	100,000.00	100,000.00	100,000.00
13001002/22020601	Security Services	20,000.00	20,000.00		25,000.00	5,000.00 +	20.00 %+	100,000.00	100,000.00	100,000.00
13001002/22020901	Bank Charges (Other Than Interest)	1,848.02	5,318.53		6,000.00	681.47 +	11.36 %+	100,000.00	100,000.00	100,000.00
13001002/22021001	Refreshment & Meals	80,000.00	215,000.00		220,000.00	5,000.00 +	2.27 %+	100,000.00	100,000.00	100,000.00
13001002/22021003	Publicity & Advertisement	38,000.00	82,000.00		90,000.00	8,000.00 +	8.89 %+	100,000.00	100,000.00	100,000.00
13001002/22021006	Postage & Courier Services		30,000.00		35,000.00	5,000.00 +	14.29 %+	100,000.00	100,000.00	100,000.00
13001002/22021008	Subscription to Professional Bodies	25,000.00	25,000.00		30,000.00	5,000.00 +	16.67 %+			
13001002/22021009	Sporting Activities	175,000.00	396,000.00		400,000.00	4,000.00 +	1.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead		**1,098,848.02**	**1,295,318.53**		**1,351,000.00**	**55,681.47 +**	**4.12 %+**	**2,820,000.00**	**2,820,000.00**	**2,820,000.00**
Total Recurrent Expenditure		**1,098,848.02**	**1,295,318.53**		**1,351,000.00**	**55,681.47 +**	**4.12 %+**	**2,820,000.00**	**2,820,000.00**	**2,820,000.00**
14001001 - Ministry of Gender Affairs and Social Dev.										
14001001/21010101	Basic Salary	54,373,718.94	58,561,226.67	44,439,000.00	58,639,000.00	77,773.33 +	0.13 %+	57,092,400.00	57,445,002.00	58,445,002.00
14001001/21020101	Housing/Rent Allowance	8,042,595.27	8,661,961.96	7,315,200.00	8,715,200.00	53,238.04 +	0.61 %+	8,444,720.00	8,642,910.00	8,642,910.00
14001001/21020102	Transport Allowance	1,677,975.00	1,558,181.25	1,558,800.00	1,558,800.00	618.75 +	0.04 %+	1,761,870.00	2,725,713.00	2,725,713.00
14001001/21020103	Meal Subsidy	778,200.00	791,500.00	1,112,000.00	1,110,700.00	319,200.00 +	28.74 %+	817,110.00	1,167,886.00	1,167,886.00
14001001/21020104	Utility Allowance	585,650.00	548,475.00	547,200.00	548,500.00	25.00 +	0.00 %+	614,930.00	833,562.00	833,562.00
14001001/21020105	Entertainment Allowance	38,400.00	46,100.00	90,000.00	90,000.00	43,900.00 +	48.78 %+	40,320.00	89,437.00	89,437.00
14001001/21020106	Leave Allowance			2,103,300.00	253,300.00	253,300.00 +	100.00 %+		3,770,510.00	3,770,510.00
14001001/21020107	Domestic Staff Allowance	6,443,383.38	6,081,452.68	2,000,000.00	6,100,000.00	18,547.32 +	0.30 %+	6,765,550.00		
14001001/21020108	Shift Allowances	770,688.00	985,050.55	580,000.00	1,030,000.00	44,949.45 +	4.36 %+	809,220.00	583,783.00	583,783.00
14001001/21020111	Hazard Allowance	154,000.00	144,000.00	340,000.00	205,000.00	61,000.00 +	29.76 %+	161,700.00		
14001001/21020125	Inducement Allowance	132,352.80	132,352.80		135,000.00	2,647.20 +	1.96 %+	138,970.00		
14001001/21020131	Arrears (Allowance)	267,600.10						280,980.00	2,469,007.00	2,469,007.00
Sub Total: Personnel Cost		**73,264,563.49**	**77,510,300.91**	**60,085,500.00**	**78,385,500.00**	**875,199.09 +**	**1.12 %+**	**76,927,770.00**	**77,727,810.00**	**78,727,810.00**
14001001/22020101	Local Transport & Travel-Training	1,245,000.00	1,616,805.00	2,000,000.00	2,000,000.00	383,195.00 +	19.16 %+	1,350,000.00	2,000,000.00	2,000,000.00
14001001/22020102	Local Transport & Travel-Others	352,000.00	386,600.00	2,500,000.00	2,500,000.00	2,113,400.00 +	84.54 %+	400,000.00	250,000.00	250,000.00
14001001/22020203	Internet Access Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
14001001/22020204	Satellite Broadcasting Access Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
14001001/22020205	Water Rates			300,000.00	300,000.00	300,000.00 +	100.00 %+		400,000.00	400,000.00
14001001/22020206	Sewerage Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
14001001/22020301	Office Stationeries/Computer Consumables	5,437,080.00	8,823,448.00	4,000,000.00	8,900,000.00	76,552.00 +	0.86 %+	5,800,000.00	4,000,000.00	4,000,000.00
14001001/22020302	Books			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
14001001/22020303	Newspapers	44,000.00	52,000.00	100,000.00	70,000.00	18,000.00 +	25.71 %+	100,000.00	100,000.00	100,000.00
14001001/22020304	Magazines & Periodicals	66,000.00	78,000.00	50,000.00	80,000.00	2,000.00 +	2.50 %+	100,000.00	50,000.00	50,000.00
14001001/22020305	Printing of Non Security Documents	85,000.00	40,000.00	600,000.00	600,000.00	560,000.00 +	93.33 %+	100,000.00	700,000.00	700,000.00
14001001/22020311	Food Stuff & Catering Material Supplies	14,250,000.00	14,000,000.00	10,000,000.00	14,100,000.00	100,000.00 +	0.71 %+	15,000,000.00	10,000,000.00	10,000,000.00
14001001/22020312	Service Materials -(Prov for Gender Based Violence & Tamasac)	73,706,750.00	4,196,155.00	50,000,000.00	9,320,000.00	5,123,845.00 +	54.98 %+	78,000,000.00	80,000,000.00	80,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
14001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	294,750.00	40,000.00	1,000,000.00	1,000,000.00	960,000.00 +	96.00 %+	500,000.00	500,000.00	500,000.00
14001001/22020402	Maintenance of Office Furniture			600,000.00	600,000.00	600,000.00 +	100.00 %+		600,000.00	600,000.00
14001001/22020403	Maintenance of Office Building/Residential Qtrs.	33,900.00		1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00
14001001/22020404	Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+		600,000.00	600,000.00
14001001/22020405	Maintenance of Plants/Generators	12,000.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
14001001/22020406	Other Maintenance Service	202,000.00	10,000.00	700,000.00	700,000.00	690,000.00 +	98.57 %+	250,000.00	300,000.00	300,000.00
14001001/22020501	Local Training	987,000.00		2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+	1,200,000.00	1,500,000.00	1,500,000.00
14001001/22020506	Seminars and conferences (Implem/Launching of State Action p			10,000,000.00	10,000,000.00	10,000,000.00 +	100.00 %+			
14001001/22020601	Security Services	41,000.00	20,000.00	500,000.00	500,000.00	480,000.00 +	96.00 %+	100,000.00	600,000.00	600,000.00
14001001/22020605	Cleaning & Fumigation Services			350,000.00	350,000.00	350,000.00 +	100.00 %+			
14001001/22020703	Legal Services			600,000.00	600,000.00	600,000.00 +	100.00 %+			
14001001/22020710	Monitoring and evaluation			2,000,000.00	900,000.00	900,000.00 +	100.00 %+		2,000,000.00	2,000,000.00
14001001/22020801	Motor Vehicle Fuel Cost	1,937,000.00	2,020,500.00	1,000,000.00	2,100,000.00	79,500.00 +	3.79 %+	2,100,000.00	2,200,000.00	2,400,000.00
14001001/22020803	Plant/Generator Fuel Cost	681,000.00	19,000.00	500,000.00	500,000.00	481,000.00 +	96.20 %+	800,000.00	1,000,000.00	1,000,000.00
14001001/22020901	Bank Charges(Other Than Interest)	40,246.09	5,461.00	50,000.00	50,000.00	44,539.00 +	89.08 %+	100,000.00	50,000.00	50,000.00
14001001/22021001	Refreshments & Meals	110,000.00	70,000.00	1,200,000.00	1,200,000.00	1,130,000.00 +	94.17 %+	150,000.00	1,200,000.00	1,200,000.00
14001001/22021002	Honorarium and Sitting Allowance (Children Parliament)			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+		5,000,000.00	5,000,000.00
14001001/22021003	Publicity & Advert(sensitisation on Food &Nutritn to Women/Gr)	115,000.00	344,000.00	600,000.00	600,000.00	256,000.00 +	42.67 %+	23,000,000.00	24,000,000.00	25,000,000.00
14001001/22021007	Welfare Packages	7,323,900.00	2,097,400.00	15,000,000.00	2,100,000.00	2,600.00 +	0.12 %+	7,800,000.00	8,000,000.00	10,000,000.00
14001001/22021014	Annual Budget Expenses & Administration	196,100.00	156,900.00	300,000.00	300,000.00	143,100.00 +	47.70 %+	300,000.00	300,000.00	300,000.00
14001001/22021021	Special Days/Celebrations (organisation of children's day	19,800,000.00	31,651,000.00	60,000,000.00	60,000,000.00	28,349,000.00 +	47.25 %+	20,800,000.00	21,000,000.00	22,000,000.00
14001001/22021026	Common services (Adoption & Child Right Committee)			35,000,000.00	35,000,000.00	35,000,000.00 +	100.00 %+	4,000,000.00	5,000,000.00	5,000,000.00
Sub-Total: Overhead		**126,959,726.09**	**65,627,269.00**	**209,950,000.00**	**165,370,000.00**	**99,742,731.00 +**	**60.31 %+**	**162,450,000.00**	**173,150,000.00**	**177,350,000.00**
Total Recurrent Expenditure		**200,224,289.58**	**143,137,569.91**	**270,035,500.00**	**243,755,500.00**	**100,617,930.09 +**	**41.28 %+**	**239,377,770.00**	**250,877,810.00**	**256,077,810.00**
14001002 - Vocational And Rehabilitation Centre Emene										
14001002/22020102	Local Transport & Travel-Others							300,000.00		
14001002/22020205	Water Rates			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
14001002/22020206	Sewerage Charges							300,000.00	300,000.00	300,000.00
14001002/22020301	Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00 +	100.00 %+		600,000.00	600,000.00
14001002/22020312	Service Materials							300,000.00		
14001002/22020402	Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
14001002/22020403	Maintenance of Office Building/Residential Qtrs.							300,000.00		
14001002/22020405	Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00		
14001002/22020406	Other maintenance Services			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
14001002/22020501	Local Training							200,000.00		
14001002/22020601	Security Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14001002/22020605	Cleaning &Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	500,000.00	500,000.00
14001002/22020801	Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+	400,000.00	600,000.00	600,000.00
14001002/22020803	Plant/Generator Fuel Cost			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
14001002/22021003	Publicity & Advertisements							300,000.00		
14001002/22021007	Welfare Packages			300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	800,000.00	800,000.00
14001002/22021016	Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
Sub-Total: Overhead				**2,900,000.00**	**2,900,000.00**	**2,900,000.00 +**	**100.00 %+**	**2,900,000.00**	**4,400,000.00**	**4,400,000.00**
Total Recurrent Expenditure				**2,900,000.00**	**2,900,000.00**	**2,900,000.00 +**	**100.00 %+**	**2,900,000.00**	**4,400,000.00**	**4,400,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Amount Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed 2024 ₦	Proposed 2025 ₦
14001003 - Remand Home									
14001003/22020102 Local Transport & Travel-Others			400,000.00	400,000.00	400,000.00 +	100.00 %+	300,000.00	400,000.00	400,000.00
14001003/22020205 Water Rates			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14001003/22020206 Sewerage Charges			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14001003/22020301 Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00 +	100.00 %+	400,000.00	300,000.00	300,000.00
14001003/22020311 Food Stuff / Catering Materials Supplies			400,000.00	400,000.00	400,000.00 +	100.00 %+	200,000.00	400,000.00	400,000.00
14001003/22020312 Service Materials			200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
14001003/22020401 Maintenance of Motor Vehicles/Transport Equipment			100,000.00	100,000.00	100,000.00 +	100.00 %+	200,000.00	100,000.00	100,000.00
14001003/22020405 Maintenance of Plants & Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+	300,000.00	200,000.00	200,000.00
14001003/22020406 Other maintenance Services			300,000.00	300,000.00	300,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
14001003/22020601 Security Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14001003/22020801 Motor Vehicle Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
Sub-Total: Overhead			**2,900,000.00**	**2,900,000.00**	**2,900,000.00 +**	**100.00 %+**	**2,700,000.00**	**2,900,000.00**	**2,900,000.00**
Total Recurrent Expenditure			**2,900,000.00**	**2,900,000.00**	**2,900,000.00 +**	**100.00 %+**	**2,700,000.00**	**2,900,000.00**	**2,900,000.00**
14002001 - Skills Acquisition Centre Uwani									
14002001/22020102 Local Transport & Travel-Others			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002001/22020301 Office Stationeries/Computer Consumables			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
14002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002001/22020402 Maintenance of Office Furniture			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
14002001/22020405 Maintenance of Plants/Generators			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
14002001/22020601 Security Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002001/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002001/22020801 Motor Vehicle Fuel Cost			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
14002001/22020803 Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
14002001/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002001/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
14002001/22021016 Servicom								150,000.00	150,000.00
Sub-Total: Overhead			**1,850,000.00**	**1,850,000.00**	**1,850,000.00 +**	**100.00 %+**	**1,850,000.00**	**2,000,000.00**	**2,000,000.00**
Total Recurrent Expenditure			**1,850,000.00**	**1,850,000.00**	**1,850,000.00 +**	**100.00 %+**	**1,850,000.00**	**2,000,000.00**	**2,000,000.00**
14002003 - Social Welfare Center Emene									
14002003/22020205 Water Rates			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14002003/22020301 Office Stationeries/Computer Consumables			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00
14002003/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
14002003/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14002003/22020405 Maintenance of Plants & Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14002003/22020406 Other maintenance Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002003/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14002003/22020803 Plant/Generator Fuel Cost			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	300,000.00	300,000.00
14002003/22021007 Welfare Packages			400,000.00	400,000.00	400,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
14002003/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
Sub-Total: Overhead			**2,600,000.00**	**2,600,000.00**	**2,600,000.00 +**	**100.00 %+**	**2,600,000.00**	**3,000,000.00**	**3,000,000.00**
Total Recurrent Expenditure			**2,600,000.00**	**2,600,000.00**	**2,600,000.00 +**	**100.00 %+**	**2,600,000.00**	**3,000,000.00**	**3,000,000.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17001001 - Ministry of Education									
17001001/21010101 Basic Salary	109,251,676.02	117,117,223.33	131,562,346.00	131,562,346.00	14,445,122.67 +	10.98 %+	114,714,260.00	121,562,346.00	121,562,346.00
17001001/21020101 Housing/Rent Allowance	15,940,322.08	17,241,321.30	19,788,947.00	19,788,947.00	2,547,625.70 +	12.87 %+	16,737,340.00	19,788,947.00	19,788,947.00
17001001/21020102 Transport Allowance	3,363,250.00	2,967,576.70	3,822,000.00	3,202,000.00	234,423.30 +	7.32 %+	3,531,410.00	3,822,000.00	3,822,000.00
17001001/21020103 Meal Subsidy	1,503,700.00	1,585,400.00	1,779,600.00	1,654,600.00	69,200.00 +	4.18 %+	1,578,890.00	1,779,600.00	1,779,600.00
17001001/21020104 Utility Allowance	1,216,050.00	1,292,150.00	1,430,400.00	1,340,400.00	48,250.00 +	3.60 %+	1,276,850.00	1,430,400.00	1,430,400.00
17001001/21020105 Entertainment Allowance	185,000.00	183,600.00	755,280.00	505,280.00	321,680.00 +	63.66 %+	194,250.00	755,280.00	755,280.00
17001001/21020106 Leave Allowance			12,467,123.00	767,123.00	767,123.00 +	100.00 %+		12,839,066.00	13,084,084.00
17001001/21020107 Domestic Staff Allowance	10,077,790.00	10,529,553.00	4,986,010.00	10,586,010.00	56,457.00 +	0.53 %+	10,581,680.00	4,986,010.00	4,986,010.00
17001001/21020108 Shift Allowance	24,000.00	615,800.00		620,000.00	4,200.00 +	0.68 %+	25,200.00		
17001001/21020111 Hazard Allowance	120,000.00	120,000.00		125,000.00	5,000.00 +	4.00 %+	126,000.00		
17001001/21020113 TSS Allowance	101,230.80	86,042.00		90,000.00	3,958.00 +	4.40 %+	106,290.00		
17001001/21020131 Arrears (Allowances)		241,495.98		250,000.00	8,504.02 +	3.40 %+			
Sub Total: Personnel Cost	**141,783,018.90**	**151,980,162.31**	**176,591,706.00**	**170,491,706.00**	**18,511,543.69 +**	**10.86 %+**	**148,872,170.00**	**166,963,649.00**	**167,208,667.00**
17001001/22020101 Local Transport & Travel-Training	299,290.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00
17001001/22020102 Local Transport & Travel-Others	1,336,910.00	1,001,932.00	2,000,000.00	1,360,000.00	358,068.00 +	26.33 %+	1,500,000.00	2,000,000.00	2,500,000.00
17001001/22020105 Hotel accommodation	36,000.00	25,000.00		30,000.00	5,000.00 +	16.67 %+	100,000.00		
17001001/22020201 Electricity Charges	343.25								
17001001/22020202 Telephone Charges			200,000.00	130,000.00	130,000.00 +	100.00 %+		300,000.00	300,000.00
17001001/22020203 Internet Access Charges		65,600.00		70,000.00	4,400.00 +	6.29 %+			
17001001/22020204 Satellite Broadcasting Access Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
17001001/22020301 Office Stationeries/Computer Consumables	2,787,481.05	3,603,866.00	3,000,000.00	3,610,000.00	6,134.00 +	0.17 %+	3,000,000.00	3,000,000.00	3,000,000.00
17001001/22020302 Books	10,000,000.00						10,500,000.00	11,000,000.00	11,000,000.00
17001001/22020303 Newspapers			100,000.00	60,000.00	60,000.00 +	100.00 %+		100,000.00	100,000.00
17001001/22020304 Magazines & Periodicals			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
17001001/22020305 Printing of Non Security Documents	21,084.00	1,577,000.00	500,000.00	1,600,000.00	23,000.00 +	1.44 %+	200,000.00	500,000.00	500,000.00
17001001/22020306 Printing of Security Documents (Printing of school census for	1,712,600.00	35,000.00		40,000.00	5,000.00 +	12.50 %+	1,800,000.00		
17001001/22020310 Teaching Aids/Instruction Materials							10,000,000.00	10,000,000.00	10,000,000.00
17001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	104,000.00	466,200.00	500,000.00	500,000.00	33,800.00 +	6.76 %+	150,000.00	500,000.00	500,000.00
17001001/22020402 Maintenance of Office Furniture	3,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	500,000.00	500,000.00
17001001/22020403 Maintenance of Office Building/Residential Qtrs.	3,515,476.00						3,800,000.00		
17001001/22020404 Maintenance of Office IT Equipment	44,700.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	100,000.00	600,000.00	600,000.00
17001001/22020405 Maintenance of Plants/Generators	1,027,600.00	13,000.00	400,000.00	400,000.00	387,000.00 +	96.75 %+	1,100,000.00	400,000.00	400,000.00
17001001/22020406 Other Maintenance Services		42,700.00	600,000.00	600,000.00	557,300.00 +	92.88 %+	200,000.00	600,000.00	600,000.00
17001001/22020501 Local Training (Capacity Building on Food & Nutrit Activities)	30,000.00	5,290,184.00	2,000,000.00	5,300,000.00	9,816.00 +	0.19 %+	10,000,000.00	10,000,000.00	12,000,000.00
17001001/22020506 Seminar and Conferences	4,948,730.00	245,000.00	2,000,000.00	750,000.00	505,000.00 +	67.33 %+	5,200,000.00	5,500,000.00	5,500,000.00
17001001/22020605 Cleaning & Fumigation Services(Fumigation of schools against			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
17001001/22020706 Survey Services (school census survey/education sector self		4,204,000.00	3,000,000.00	4,250,000.00	46,000.00 +	1.08 %+	3,000,000.00	3,500,000.00	3,500,000.00
17001001/22020710 Monitoring and evaluation			500,000.00	494,000.00	494,000.00 +	100.00 %+		500,000.00	500,000.00
17001001/22020801 Motor Vehicle Fuel Cost	3,191,900.00	3,193,000.00	1,500,000.00	3,200,000.00	7,000.00 +	0.22 %+	3,400,000.00	3,600,000.00	3,600,000.00
17001001/22020802 Other Transport Equipment Fuel Cost	30,000.00	5,000.00		6,000.00	1,000.00 +	16.67 %+	100,000.00		
17001001/22020803 Plant/Generator Fuel Cost	672,760.00	190,000.00	300,000.00	210,000.00	20,000.00 +	9.52 %+	800,000.00	1,000,000.00	1,000,000.00
17001001/22020901 Bank Charges (Other than Interest)	1,341.00	87,305.00		90,000.00	2,695.00 +	2.99 %+	20,000.00		
17001001/22021001 Refreshments & Meals	447,530.00	423,080.00	1,000,000.00	950,000.00	526,920.00 +	55.47 %+	500,000.00	600,000.00	600,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17001001/22021003 Publicity & Advert (Awareness Creation on Need for Such Farm)	155,600.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	8,000,000.00	8,000,000.00	8,000,000.00
17001001/22021014 Annual Budget Expenses & Administration	104,200.00	150,000.00	100,000.00	150,000.00			150,000.00	150,000.00	150,000.00
17001001/22021021 Special Days/Celebrations	170,000.00	50,000.00	3,000,000.00	2,200,000.00	2,150,000.00 +	97.73 %+	200,000.00	300,000.00	300,000.00
Sub-Total: Overhead	**30,640,545.30**	**20,667,867.00**	**24,900,000.00**	**30,200,000.00**	**9,532,133.00 +**	**31.56 %+**	**64,320,000.00**	**63,750,000.00**	**66,250,000.00**
Total Recurrent Expenditure	**172,423,564.20**	**172,648,029.31**	**201,491,706.00**	**200,691,706.00**	**28,043,676.69 +**	**13.97 %+**	**213,192,170.00**	**230,713,649.00**	**233,458,667.00**
17003001 - Enugu State Universal Basic Edu. Board									
17003001/21010101 Basic Salary	108,050,073.40	140,581,216.34	87,934,225.00	140,606,216.00	24,999.66 +	0.02 %+	113,452,580.00	122,452,220.00	126,116,630.00
17003001/21020101 Housing/Rent Allowance			10,737,292.00	37,292.00	37,292.00 +	100.00 %+			
17003001/21020102 Transport Allowance			6,617,954.00	6,617,954.00	6,617,954.00 +	100.00 %+			
17003001/21020103 Meal Subsidy			1,347,300.00	1,347,300.00	1,347,300.00 +	100.00 %+			
17003001/21020104 Utility Allowance			2,038,168.00	2,038,168.00	2,038,168.00 +	100.00 %+			
17003001/21020106 Leave Allowance			6,225,440.00	6,225,440.00	6,225,440.00 +	100.00 %+			
17003001/21020107 Domestic Staff Allowance			26,672,584.00	72,584.00	72,584.00 +	100.00 %+			
Sub Total: Personnel Cost	**108,050,073.40**	**140,581,216.34**	**141,572,963.00**	**156,944,954.00**	**16,363,737.66 +**	**10.43 %+**	**113,452,580.00**	**122,452,220.00**	**126,116,630.00**
17003001/22020101 Local Travel and Transport - Training			3,000,000.00	100,000.00	100,000.00 +	100.00 %+			
17003001/22020102 Local Travel and Transport - Others	5,849,652.00	23,558,929.98	15,000,000.00	23,900,000.00	341,070.02 +	1.43 %+	6,200,000.00	6,400,000.00	6,500,000.00
17003001/22020103 International Transport and Travel - Training	3,425,455.00						3,600,000.00		
17003001/22020201 Electricity Charges	163,650.00	1,847,500.00	8,000,000.00	2,000,000.00	152,500.00 +	7.63 %+	200,000.00	8,000,000.00	8,000,000.00
17003001/22020203 Internet Charges		160,000.00		170,000.00	10,000.00 +	5.88 %+			
17003001/22020205 Water Rates	418,000.00	230,500.00	900,000.00	730,000.00	499,500.00 +	68.42 %+	500,000.00	900,000.00	900,000.00
17003001/22020206 Sewerage Charges			650,000.00	650,000.00	650,000.00 +	100.00 %+		650,000.00	650,000.00
17003001/22020301 Office Stationeries/Computer Consumables	3,771,900.00	11,653,200.00	26,000,000.00	11,678,200.00	25,000.00 +	0.21 %+	7,000,000.00	28,000,000.00	28,000,000.00
17003001/22020302 Books		100,000.00	1,200,000.00	1,200,000.00	1,100,000.00 +	91.67 %+			
17003001/22020303 Newspapers			200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
17003001/22020305 Printing of Non Security Documents	13,225,164.00	21,409,635.00	2,000,000.00	21,500,000.00	90,365.00 +	0.42 %+	14,000,000.00	15,000,000.00	15,000,000.00
17003001/22020310 Teaching Aids/Instruction Materials(Instructional materials			16,000,000.00	500,000.00	500,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020312 Service Materials		37,000.00	2,000,000.00	2,000,000.00	1,963,000.00 +	98.15 %+	2,000,000.00	2,000,000.00	2,000,000.00
17003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	26,903,553.29	17,818,428.00	5,000,000.00	18,000,000.00	181,572.00 +	1.01 %+	28,500,000.00	30,000,000.00	30,000,000.00
17003001/22020402 Maintenance of Office Furniture	32,500.00	6,055,010.00	1,200,000.00	6,100,000.00	44,990.00 +	0.74 %+	100,000.00	200,000.00	200,000.00
17003001/22020403 Maintenance of Office Building/Residential Qtrs.	11,822,740.00	1,887,100.00	1,700,000.00	1,900,000.00	12,900.00 +	0.68 %+	12,500,000.00	13,000,000.00	13,000,000.00
17003001/22020404 Maintenance of Office IT Equipment	1,648,800.00	187,000.00	1,000,000.00	800,000.00	613,000.00 +	76.63 %+	1,800,000.00	1,800,000.00	1,800,000.00
17003001/22020405 Maintenance of Plants/Generators	266,500.00	889,500.00	1,800,000.00	1,340,000.00	450,500.00 +	33.62 %+	300,000.00	400,000.00	400,000.00
17003001/22020406 Other Maintenance Services	21,075,100.00	13,200,000.00	1,500,000.00	13,300,000.00	100,000.00 +	0.75 %+	22,200,000.00	23,000,000.00	24,000,000.00
17003001/22020501 Local Training	1,000,000.00	445,200.00	5,000,000.00	2,500,000.00	2,054,800.00 +	82.19 %+	1,100,000.00	1,000,000.00	1,000,000.00
17003001/22020502 International Training			5,000,000.00	100,000.00	100,000.00 +	100.00 %+			
17003001/22020503 Training and Staff Development	334,650.00	439,000.00	10,000,000.00	800,000.00	361,000.00 +	45.13 %+	400,000.00	500,000.00	500,000.00
17003001/22020506 Seminar and Conferences			6,000,000.00	800,000.00	800,000.00 +	100.00 %+			
17003001/22020601 Security Services	4,597,800.00	5,697,000.00	18,000,000.00	6,200,000.00	503,000.00 +	8.11 %+	5,000,000.00	5,500,000.00	5,500,000.00
17003001/22020605 Cleaning & Fumigation Services	202,200.00	1,259,150.00	800,000.00	1,260,000.00	850.00 +	0.07 %+	250,000.00	300,000.00	300,000.00
17003001/22020701 Financial Consulting	8,480,000.00	5,114,125.00		5,200,000.00	85,875.00 +	1.65 %+	9,000,000.00	1,000,000.00	1,000,000.00
17003001/22020703 Legal Services	58,000.00		1,200,000.00	309,050.00	309,050.00 +	100.00 %+	100,000.00	1,200,000.00	1,200,000.00
17003001/22020709 Research and Studies		880,000.00		890,000.00	10,000.00 +	1.12 %+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22020710 Monitoring and evaluation	3,717,090.00	15,905,293.00	3,000,000.00	15,930,293.00	25,000.00 +	0.16 %+	4,000,000.00	3,000,000.00	3,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17003001/22020801	Motor Vehicle Fuel Cost	29,464,255.10	30,374,781.70	3,000,000.00	30,380,000.00	5,218.30 +	0.02 %+	31,000,000.00	32,000,000.00	33,500,000.00
17003001/22020803	Plant/Generator Fuel Cost	6,500,000.00	12,998,300.00	1,000,000.00	13,000,000.00	1,700.00 +	0.01 %+	7,000,000.00	7,500,000.00	7,500,000.00
17003001/22020901	Bank Charges (Other than interest)	159,340.76	1,953,850.36	150,000.00	1,978,850.00	24,999.64 +	1.26 %+	200,000.00	200,000.00	200,000.00
17003001/22020902	Insurance Premium	881,674.00		2,000,000.00	200,000.00	200,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
17003001/22021001	Refreshments & Meals	4,686,410.00	12,445,424.00	2,000,000.00	12,470,424.00	25,000.00 +	0.20 %+	5,000,000.00	5,500,000.00	6,000,000.00
17003001/22021002	Honorarium & Sitting Allowance	6,509,000.00	6,391,000.00	2,000,000.00	6,416,000.00	25,000.00 +	0.39 %+	7,000,000.00	7,000,000.00	7,000,000.00
17003001/22021003	Publicity & Advertisements	3,161,500.00	2,313,973.00	1,500,000.00	2,350,000.00	36,027.00 +	1.53 %+	3,500,000.00	4,000,000.00	4,000,000.00
17003001/22021004	Medical Expenses	4,277,000.00		5,000,000.00	650,000.00	650,000.00 +	100.00 %+	4,500,000.00	5,000,000.00	5,000,000.00
17003001/22021006	Postages & Courier Services	67,375.00	39,900.00	250,000.00	250,000.00	210,100.00 +	84.04 %+	250,000.00	250,000.00	250,000.00
17003001/22021007	Welfare Packages	15,105,100.00	12,038,595.00	5,000,000.00	12,063,595.00	25,000.00 +	0.21 %+	16,000,000.00	16,000,000.00	16,000,000.00
17003001/22021014	Annual Budget Expenses and Administration	150,000.00	920,000.00	1,500,000.00	1,500,000.00	580,000.00 +	38.67 %+	200,000.00	300,000.00	300,000.00
17003001/22021016	Servicom			650,000.00	650,000.00	650,000.00 +	100.00 %+			
17003001/22030105	Spectacle Advances		900,000.00		950,000.00	50,000.00 +	5.26 %+			
Sub-Total: Overhead		**177,954,409.15**	**209,149,395.04**	**160,200,000.00**	**222,916,412.00**	**13,767,016.96 +**	**6.18 %+**	**196,500,000.00**	**222,800,000.00**	**225,900,000.00**
Total Recurrent Expenditure		**286,004,482.55**	**349,730,611.38**	**301,772,963.00**	**379,861,366.00**	**30,130,754.62 +**	**7.93 %+**	**309,952,580.00**	**345,252,220.00**	**352,016,630.00**
17008001 - Enugu State Library Board										
17008001/21010101	Basic Salary	37,926,583.88	40,817,022.46	26,090,143.00	40,830,143.00	13,120.54 +	0.03 %+	39,410,540.00	3,000,000.00	3,000,000.00
17008001/21010102	Overtime Payments			1,954,755.00	1,954,755.00	1,954,755.00 +	100.00 %+		2,000,000.00	2,000,000.00
17008001/21020101	Housing/Rent Allowance			1,260,000.00	10,000.00	10,000.00 +	100.00 %+			
17008001/21020102	Transport Allowance			5,171,329.00	171,329.00	171,329.00 +	100.00 %+			
17008001/21020103	Meal Subsidy			1,305,600.00	5,600.00	5,600.00 +	100.00 %+			
17008001/21020104	Utility Allowance			573,600.00	323,600.00	323,600.00 +	100.00 %+			
17008001/21020105	Entertainment Allowance			429,000.00	429,000.00	429,000.00 +	100.00 %+			
17008001/21020106	Leave Allowance	579,360.00		4,359,686.00	59,686.00	59,686.00 +	100.00 %+			
17008001/21020107	Domestic Staff Allowance		240,000.00		250,000.00	10,000.00 +	4.00 %+			
Sub Total: Personnel Cost		**38,505,943.88**	**41,057,022.46**	**41,144,113.00**	**44,034,113.00**	**2,977,090.54 +**	**6.76 %+**	**39,410,540.00**	**5,000,000.00**	**5,000,000.00**
17008001/22020101	Local Travel and Transport - Training			400,000.00				200,000.00	200,000.00	200,000.00
17008001/22020102	Local Travel and Transport	427,000.00	389,000.00	400,000.00	400,000.00	11,000.00 +	2.75 %+	100,000.00	100,000.00	100,000.00
17008001/22020201	Electricity Charges		1,204,859.57	600,000.00	1,210,000.00	5,140.43 +	0.42 %+	130,000.00	130,000.00	130,000.00
17008001/22020202	Telephone Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+			
17008001/22020205	Water Rate	104,033.72		200,000.00	10,000.00	10,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17008001/22020301	Office Stationeries/Computer Consumables	633,681.60	646,186.64	200,000.00	650,000.00	3,813.36 +	0.59 %+	650,000.00	650,000.00	650,000.00
17008001/22020302	Books		324,000.00	100,000.00	330,000.00	6,000.00 +	1.82 %+			
17008001/22020303	Newspapers	367,000.00	909,536.39	200,000.00	915,000.00	5,463.61 +	0.60 %+	400,000.00	400,000.00	400,000.00
17008001/22020304	Magazines & Periodicals			300,000.00	20,000.00	20,000.00 +	100.00 %+			
17008001/22020401	Maintenance of Motor Vehicles/Transport Equipment	450,500.00	2,055,234.97	200,000.00	2,060,000.00	4,765.03 +	0.23 %+	650,000.00	650,000.00	650,000.00
17008001/22020402	Maintenance of Office Furniture		179,000.00	200,000.00	200,000.00	21,000.00 +	10.50 %+	100,000.00	100,000.00	100,000.00
17008001/22020403	Maintenance of Office Building/Residential Qtrs.			400,000.00	40,000.00	40,000.00 +	100.00 %+			
17008001/22020404	Maintenance of Office IT Equipment	770,500.00	657,000.00	300,000.00	660,000.00	3,000.00 +	0.45 %+	500,000.00	500,000.00	500,000.00
17008001/22020405	Maintenance of Plants/Generators	29,300.00		300,000.00	70,000.00	70,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17008001/22020406	Other Maintenance Services	311,000.00	200,300.00	500,000.00	210,000.00	9,700.00 +	4.62 %+	200,000.00	200,000.00	200,000.00
17008001/22020413	Minor Road Maintenance			300,000.00	5,000.00	5,000.00 +	100.00 %+			
17008001/22020601	Security Services			500,000.00	10,000.00	10,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦		₦	₦	₦
17008001/22020605 Cleaning & Fumigation Services			400,000.00	110,000.00	110,000.00 +	100.00 %+			
17008001/22020801 Motor Vehicle Fuel Cost	286,500.00	939,082.00	300,000.00	1,080,000.00	140,918.00 +	13.05 %+	100,000.00	100,000.00	100,000.00
17008001/22020803 Plant /Generator Fuel Cost	140,000.00	60,600.00	300,000.00	170,000.00	109,400.00 +	64.35 %+	400,000.00	400,000.00	400,000.00
17008001/22020901 Bank Charges (Other than Interest)	914.67	206,158.92		210,000.00	3,841.08 +	1.83 %+			
17008001/22021001 Refreshment and Meals	272,017.92	273,000.00	400,000.00	400,000.00	127,000.00 +	31.75 %+	150,000.00	150,000.00	150,000.00
17008001/22021002 Honorarium & Sitting Allowance		465,000.00	500,000.00	500,000.00	35,000.00 +	7.00 %+			
17008001/22021006 Postages & Courier Services		20,000.00	200,000.00	200,000.00	180,000.00 +	90.00 %+			
17008001/22021007 Welfare Package			400,000.00	190,000.00	190,000.00 +	100.00 %+			
17008001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+			
Sub-Total: Overhead	**3,792,447.91**	**8,528,958.49**	**7,900,000.00**	**9,950,000.00**	**1,421,041.51 +**	**14.28 %+**	**3,780,000.00**	**3,780,000.00**	**3,780,000.00**
Total Recurrent Expenditure	**42,298,391.79**	**49,585,980.95**	**49,044,113.00**	**53,984,113.00**	**4,398,132.05 +**	**8.15 %+**	**43,190,540.00**	**8,780,000.00**	**8,780,000.00**
17009001 - Examinations Development Centre									
17009001/21010101 Basic Salary	20,409,506.76	20,131,002.62	19,366,970.00	20,136,970.00	5,967.38 +	0.03 %+	21,429,980.00	20,137,500.00	21,101,700.00
17009001/21020101 Housing/Rent Allowance	3,274,656.00	3,252,594.89	3,707,640.00	3,257,640.00	5,045.11 +	0.15 %+	3,438,390.00	4,159,660.00	4,222,180.00
17009001/21020102 Transport Allowance	541,200.00	508,450.00	652,200.00	637,200.00	128,750.00 +	20.21 %+	568,260.00	936,310.00	936,310.00
17009001/21020103 Meal Subsidy	249,600.00	235,600.00	303,600.00	303,600.00	68,000.00 +	22.40 %+	262,080.00	666,000.00	666,000.00
17009001/21020104 Utility Allowance	203,400.00	191,300.00	242,400.00	242,400.00	51,100.00 +	21.08 %+	213,570.00	374,507.00	374,507.00
17009001/21020105 Entertainment Allowance	33,600.00	36,700.00	10,800.00	40,800.00	4,100.00 +	10.05 %+	35,280.00	81,784.00	81,784.00
17009001/21020107 Domestic Staff Allowance	1,668,048.00	2,641,076.00	834,020.00	2,644,020.00	2,944.00 +	0.11 %+	1,751,450.00	921,130.00	921,130.00
17009001/21020131 Arrears (Allowances)		10,000.00		15,000.00	5,000.00 +	33.33 %+			
Sub Total: Personnel Cost	**26,380,010.76**	**27,006,723.51**	**25,117,630.00**	**27,277,630.00**	**270,906.49 +**	**0.99 %+**	**27,699,010.00**	**27,276,891.00**	**28,303,611.00**
17009001/22020102 Local Transport & Travel-Others	75,510,630.00	41,858,100.00	500,000.00	41,859,100.00	1,000.00 +	0.00 %+	80,000,000.00	80,000,000.00	80,000,000.00
17009001/22020103 Local Travel and Transport - Training			500,000.00	150,000.00	150,000.00 +	100.00 %+			
17009001/22020105 Hotel Accommodation	3,758,000.00	7,039,500.00		7,050,000.00	10,500.00 +	0.15 %+	4,000,000.00	4,000,000.00	4,000,000.00
17009001/22020203 Internet Access Charges	3,750,000.00	1,088,250.00	200,000.00	1,090,000.00	1,750.00 +	0.16 %+	4,000,000.00	4,000,000.00	4,000,000.00
17009001/22020204 Satellite Broadcasting Access Charges		2,640,000.00	400,000.00	2,650,000.00	10,000.00 +	0.38 %+			
17009001/22020205 Water Rate			600,000.00	10,000.00	10,000.00 +	100.00 %+			
17009001/22020206 Sewerage Charges			400,000.00	100,000.00	100,000.00 +	100.00 %+			
17009001/22020301 Office Stationeries/Computer Consumables	17,359,600.00	33,670,508.00	2,000,000.00	33,680,000.00	9,492.00 +	0.03 %+	20,000,000.00	20,000,000.00	20,000,000.00
17009001/22020302 Books	47,944,340.00	311,043,840.00	2,000,000.00	311,044,840.00	1,000.00 +	0.00 %+	50,500,000.00	50,500,000.00	50,500,000.00
17009001/22020305 Printing of Non Security Documents	10,535,280.00	9,619,500.00	2,000,000.00	9,650,000.00	30,500.00 +	0.32 %+	12,000,000.00	12,000,000.00	12,000,000.00
17009001/22020306 Printing of Security Documents (Exam Papers)	86,702,740.00	21,533,886.80		21,534,886.00	999.20 +	0.00 %+	91,200,000.00	91,200,000.00	91,200,000.00
17009001/22020311 Food Stuff/Catering Materials Supplies	21,700.00	342,250.00		350,000.00	7,750.00 +	2.21 %+	100,000.00	100,000.00	100,000.00
17009001/22020312 Service Materials	306,100.00	390,300.00		395,000.00	4,700.00 +	1.19 %+	400,000.00	400,000.00	400,000.00
17009001/22020401 Maintenance of Motor Vehicles/Transport Equipment	303,100.00	312,000.00	300,000.00	312,500.00	500.00 +	0.16 %+	400,000.00	400,000.00	400,000.00
17009001/22020402 Maintenance of Office Furniture	25,000.00		900,000.00	142,500.00	142,500.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17009001/22020403 Maintenance of Office Building/Residential Qtrs.	239,120.00		900,000.00	10,000.00	10,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
17009001/22020404 Maintenance of Office IT Equipment	58,500.00	340,700.00	700,000.00	350,000.00	9,300.00 +	2.66 %+	100,000.00	100,000.00	100,000.00
17009001/22020405 Maintenance of Plants/Generators	4,000.00		600,000.00	120,000.00	120,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17009001/22020406 Other maintenance Services	59,400.00	2,504,400.00	700,000.00	2,505,000.00	600.00 +	0.02 %+	1,000,000.00	1,000,000.00	1,000,000.00
17009001/22020501 Local Training			1,300,000.00	120,000.00	120,000.00 +	100.00 %+			
17009001/22020506 Seminar and Conferences	525,980.00	450,000.00		480,000.00	30,000.00 +	6.25 %+	600,000.00	600,000.00	600,000.00
17009001/22020601 Security Services	16,895,890.00	44,337,550.00	2,000,000.00	44,338,550.00	1,000.00 +	0.00 %+	17,000,000.00	17,000,000.00	17,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17009001/22020605 Cleaning & Fumigation Services	7,000.00	1,772,300.00	600,000.00	1,780,000.00	7,700.00 +	0.43 %+	100,000.00	100,000.00	100,000.00
17009001/22020709 Research and Studies	10,641,070.00	34,131,950.00	3,500,000.00	34,132,950.00	1,000.00 +	0.00 %+	11,200,000.00	11,200,000.00	11,200,000.00
17009001/22020710 Monitoring and Evaluation	175,000.00	34,121,850.00		34,122,850.00	1,000.00 +	0.00 %+	200,000.00	200,000.00	200,000.00
17009001/22020801 Motor Vehicle Fuel Cost	2,366,100.00	3,084,200.00	900,000.00	3,090,000.00	5,800.00 +	0.19 %+	2,500,000.00	2,500,000.00	2,500,000.00
17009001/22020803 Plant/Generator Fuel Cost	12,000.00	1,020,000.00	600,000.00	1,030,000.00	10,000.00 +	0.97 %+	100,000.00	100,000.00	100,000.00
17009001/22020901 Bank Charges(Other Than Interest)	50,153.12	5,438.93	200,000.00	25,000.00	19,561.07 +	78.24 %+	100,000.00	100,000.00	100,000.00
17009001/22021001 Refreshment & Meals	959,400.00	922,100.00	300,000.00	930,000.00	7,900.00 +	0.85 %+	1,000,000.00	1,000,000.00	1,000,000.00
17009001/22021003 Publicity & Advertisements	6,000.00						100,000.00	100,000.00	100,000.00
17009001/22021006 Postage & Courier Services	8,000.00	9,500.00	100,000.00	100,000.00	90,500.00 +	90.50 %+	100,000.00	100,000.00	100,000.00
17009001/22021007 Welfare Packages	3,110,000.00	4,882,000.00	700,000.00	4,890,000.00	8,000.00 +	0.16 %+	3,300,000.00	3,300,000.00	3,300,000.00
17009001/22021014 Annual Budget Expenses and Administration		360,000.00	400,000.00	400,000.00	40,000.00 +	10.00 %+	300,000.00	300,000.00	300,000.00
17009001/22021016 Servicom			400,000.00	10,000.00	10,000.00 +	100.00 %+			
Sub-Total: Overhead	**281,334,103.12**	**557,480,123.73**	**23,700,000.00**	**558,453,176.00**	**973,052.27 +**	**0.17 %+**	**300,800,000.00**	**300,800,000.00**	**300,800,000.00**
Total Recurrent Expenditure	**307,714,113.88**	**584,486,847.24**	**48,817,630.00**	**585,730,806.00**	**1,243,958.76 +**	**0.21 %+**	**328,499,010.00**	**328,076,891.00**	**329,103,611.00**
17010001 - Agency For Mass Literacy									
17010001/22020102 Local Transport & Travel-Others	156,708.00	288,000.00		290,000.00	2,000.00 +	0.69 %+	200,000.00		
17010001/22020103 Local Travel and Transport - Others	238,108.00	416,450.00	500,000.00	500,000.00	83,550.00 +	16.71 %+	800,000.00	700,000.00	700,000.00
17010001/22020205 Water Rates	5,500.00						100,000.00		
17010001/22020301 Office Stationeries/Computer Consumables	595,800.00	484,750.00	1,000,000.00	710,000.00	225,250.00 +	31.73 %+	700,000.00	1,000,000.00	1,000,000.00
17010001/22020312 Service Materials	6,000.00						100,000.00		
17010001/22020402 Maintenance of Office Furniture	14,000.00						100,000.00		
17010001/22020406 Other Maintenance Services			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
17010001/22020601 Security Services	4,000.00						100,000.00		
17010001/22020603 Residential Rent			300,000.00	236,000.00	236,000.00 +	100.00 %+			
17010001/22020605 Cleaning and Fumigation Services	10,000.00	15,500.00		16,000.00	500.00 +	3.13 %+	100,000.00		
17010001/22020710 Monitoring and Evaluation	48,500.00	47,240.00		48,000.00	760.00 +	1.58 %+	100,000.00		
17010001/22020801 Motor Vehicle Fuel Cost		1,500.00	400,000.00	400,000.00	398,500.00 +	99.63 %+		400,000.00	400,000.00
17010001/22020803 Plant /Generator Fuel Cost			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
17010001/22020901 Bank Charges (Other Than Interest)	116.00	296.00	100,000.00	100,000.00	99,704.00 +	99.70 %+	10,000.00	100,000.00	100,000.00
17010001/22021001 Refreshment & Meals	3,000.00	46,500.00	100,000.00	100,000.00	53,500.00 +	53.50 %+	100,000.00	100,000.00	100,000.00
17010001/22021007 Welfare Packages			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
17010001/22021014 Annual Budget Expenses and Administration	18,000.00		100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17010001/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
Sub-Total: Overhead	**1,099,732.00**	**1,300,236.00**	**3,500,000.00**	**3,500,000.00**	**2,199,764.00 +**	**62.85 %+**	**2,510,000.00**	**3,400,000.00**	**3,400,000.00**
Total Recurrent Expenditure	**1,099,732.00**	**1,300,236.00**	**3,500,000.00**	**3,500,000.00**	**2,199,764.00 +**	**62.85 %+**	**2,510,000.00**	**3,400,000.00**	**3,400,000.00**
17010002 - Special Education Centre Oji-River									
17010002/21010101 Basic Salary	3,152,000.00	2,959,000.00		3,000,000.00	41,000.00 +	1.37 %+			
Sub Total: Personnel Cost	**3,152,000.00**	**2,959,000.00**		**3,000,000.00**	**41,000.00 +**	**1.37 %+**			
17010002/22020102 Local Transport & Travel-Others	4,500.00		400,000.00	400,000.00	400,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
17010002/22020201 Electricity Charges			250,000.00	231,000.00	231,000.00 +	100.00 %+	50,000.00	50,000.00	50,000.00
17010002/22020202 Telephone Charges	52,000.00	18,000.00		19,000.00	1,000.00 +	5.26 %+	100,000.00	100,000.00	100,000.00
17010002/22020205 Water Rates			400,000.00	400,000.00	400,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17010002/22020206 Sewerage Charges			600,000.00	170,000.00	170,000.00 +	100.00 %+			
17010002/22020301 Office Stationeries/Computer Consumables	108,000.00	34,800.00	550,000.00	550,000.00	515,200.00 +	93.67 %+	200,000.00	200,000.00	200,000.00
17010002/22020302 Books			500,000.00	500,000.00	500,000.00 +	100.00 %+			
17010002/22020305 Printing of Non Security Documents			500,000.00	500,000.00	500,000.00 +	100.00 %+			
17010002/22020310 Teaching aids/ Instruction Materials		462,500.00	2,600,000.00	740,000.00	277,500.00 +	37.50 %+			
17010002/22020312 Service Materials			300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17010002/22020401 Maintenance of Motor Vehicle /Transport Equipment	281,500.00		600,000.00	10,000.00	10,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
17010002/22020402 Maintenance of Office Furniture		15,000.00	400,000.00	400,000.00	385,000.00 +	96.25 %+	200,000.00	200,000.00	200,000.00
17010002/22020403 Maintenance of Office Building/Residential Qtrs.	60,000.00		900,000.00	10,000.00	10,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17010002/22020404 Maintenance of Office IT Equipment			800,000.00	10,000.00	10,000.00 +	100.00 %+			
17010002/22020405 Maintenance of Plants and Generators			400,000.00	10,000.00	10,000.00 +	100.00 %+			
17010002/22020406 Other maintenance Services	18,100.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17010002/22020501 Local Training			800,000.00	10,000.00	10,000.00 +	100.00 %+			
17010002/22020601 Security Services			600,000.00	10,000.00	10,000.00 +	100.00 %+			
17010002/22020605 Cleaning and Fumigation Services			300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17010002/22020801 Motor Vehicle Fuel Cost	12,000.00	139,000.00	800,000.00	310,000.00	171,000.00 +	55.16 %+	100,000.00	100,000.00	100,000.00
17010002/22020803 Plant /Generator Fuel Cost			500,000.00	491,000.00	491,000.00 +	100.00 %+			
17010002/22020901 Bank Charges (Other Interest)	794.74	8,124.05		9,000.00	875.95 +	9.73 %+	10,000.00	10,000.00	10,000.00
17010002/22021001 Refreshment and Meals	5,340,900.00	5,124,200.00	600,000.00	5,130,000.00	5,800.00 +	0.11 %+	5,800,000.00	6,000,000.00	6,000,000.00
17010002/22021007 Welfare Packages		200,000.00		250,000.00	50,000.00 +	20.00 %+			
17010002/22020310 Direct Teaching & Laboratory Cost			500,000.00	250,000.00	250,000.00 +	100.00 %+			
17010002/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+			
17010002/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
Sub-Total: Overhead	**5,877,794.74**	**6,001,624.05**	**14,000,000.00**	**11,710,000.00**	**5,708,375.95 +**	**48.75 %+**	**7,460,000.00**	**7,660,000.00**	**7,660,000.00**
Total Recurrent Expenditure	**9,029,794.74**	**8,960,624.05**	**14,000,000.00**	**14,710,000.00**	**5,749,375.95 +**	**39.08 %+**	**7,460,000.00**	**7,660,000.00**	**7,660,000.00**
17010003 - Special Education Centre Obese									
17010003/21010101 Basic Salary		566,000.00		570,000.00	4,000.00 +	0.70 %+			
Sub Total: Personnel Cost		**566,000.00**		**570,000.00**	**4,000.00 +**	**0.70 %+**			
17010003/22020102 Local Transport & Travel-Others	26,300.00	311,750.00	700,000.00	480,000.00	168,250.00 +	35.05 %+	100,000.00	700,000.00	700,000.00
17010003/22020201 Electricity Charges		27,200.00		30,000.00	2,800.00 +	9.33 %+			
17010003/22020202 Telephone Charges	25,400.00	183,445.52		190,000.00	6,554.48 +	3.45 %+	50,000.00		
17010003/22020205 Water Rates			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
17010003/22020206 Sewerage Charges			400,000.00	400,000.00	400,000.00 +	100.00 %+		500,000.00	500,000.00
17010003/22020301 Office Stationeries/Computer Consumables	50,400.00	532,105.00	1,000,000.00	890,000.00	357,895.00 +	40.21 %+	100,000.00	1,000,000.00	1,000,000.00
17010003/22020302 Books			300,000.00	200,000.00	200,000.00 +	100.00 %+		400,000.00	500,000.00
17010003/22020310 Teaching aids/ Instruction Materials			2,000,000.00	50,000.00	50,000.00 +	100.00 %+		2,200,000.00	2,500,000.00
17010003/22020311 Food Stuff/Catering Materials Supply	9,459,875.08	7,287,420.00	2,000,000.00	7,290,000.00	2,580.00 +	0.04 %+	10,000,000.00	2,000,000.00	2,000,000.00
17010003/22020312 Service Materials			800,000.00	10,000.00	10,000.00 +	100.00 %+	200,000.00	800,000.00	800,000.00
17010003/22020401 Maintenance of Motor Vehicle /Transport Equipment		173,500.00	800,000.00	310,000.00	136,500.00 +	44.03 %+		800,000.00	800,000.00
17010003/22020402 Maintenance of Office Furniture			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
17010003/22020403 Maintenance of Office Building/Residential Qtrs.		119,000.00	500,000.00	190,000.00	71,000.00 +	37.37 %+		500,000.00	500,000.00
17010003/22020404 Maintenance of Office IT Equipment	37,100.00		250,000.00	250,000.00	250,000.00 +	100.00 %+	100,000.00	250,000.00	250,000.00
17010003/22020405 Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17010003/22020406 Other maintenance Services		40,500.00	400,000.00	400,000.00	359,500.00 +	89.88 %+	200,000.00	400,000.00	400,000.00
17010003/22020501 Local Training		15,000.00	1,000,000.00	20,000.00	5,000.00 +	25.00 %+		1,000,000.00	1,000,000.00
17010003/22020506 Seminar and Conferences			1,000,000.00	20,000.00	20,000.00 +	100.00 %+		1,000,000.00	1,000,000.00
17010003/22020601 Security Services			400,000.00	385,000.00	385,000.00 +	100.00 %+		400,000.00	400,000.00
17010003/22020605 Cleaning and Fumigation Services		37,200.00	100,000.00	55,000.00	17,800.00 +	32.36 %+		100,000.00	100,000.00
17010003/22020801 Motor Vehicle Fuel Cost		252,500.00	500,000.00	500,000.00	247,500.00 +	49.50 %+	100,000.00	500,000.00	500,000.00
17010003/22020803 Plant/Generator Fuel Cost			300,000.00	150,000.00	150,000.00 +	100.00 %+		300,000.00	300,000.00
17010003/22020901 Bank Charges (Other than Interest)	76.06	13,971.50		15,000.00	1,028.50 +	6.86 %+	10,000.00		
17010003/22021001 Refreshment & Meals		42,000.00		45,000.00	3,000.00 +	6.67 %+			
17010003/22021010 Direct Teaching & Laboratory Cost			600,000.00	10,000.00	10,000.00 +	100.00 %+		600,000.00	600,000.00
17010003/22021014 Annual Budget Expenses and Administration			50,000.00	50,000.00	50,000.00 +	100.00 %+		100,000.00	100,000.00
17010003/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
Sub-Total: Overhead	**9,599,151.14**	**9,035,592.02**	**14,300,000.00**	**13,140,000.00**	**4,104,407.98 +**	**31.24 %+**	**10,860,000.00**	**14,750,000.00**	**15,150,000.00**
Total Recurrent Expenditure	**9,599,151.14**	**9,601,592.02**	**14,300,000.00**	**13,710,000.00**	**4,108,407.98 +**	**29.97 %+**	**10,860,000.00**	**14,750,000.00**	**15,150,000.00**
17019001 - Enugu State College Of Education (TECHNICAL)									
17019001/21010101 Basic Salary	490,450,450.83	453,851,988.48	274,950,000.00	453,852,988.00	999.52 +	0.00 %+	514,972,970.00	514,972,970.00	514,972,970.00
17019001/21020104 Utility Allowance	1,066,490.00						1,119,810.00	1,119,810.00	1,119,810.00
17019001/21020105 Entertainment Allowance	134,700.00						141,440.00	141,440.00	141,440.00
17019001/21020109 Call Duty Allowance	105,000.00	40,000.00		45,000.00	5,000.00 +	11.11 %+	110,250.00	110,250.00	110,250.00
17019001/21020131 Arrears (Allowance)	900,000.00	5,000.00		6,000.00	1,000.00 +	16.67 %+	945,000.00	945,000.00	945,000.00
Sub Total: Personnel Cost	**492,656,640.83**	**453,896,988.48**	**274,950,000.00**	**453,903,988.00**	**6,999.52 +**	**0.00 %+**	**517,289,470.00**	**517,289,470.00**	**517,289,470.00**
17019001/22020101 Local Transport & Travel-Training	302,000.00		1,000,000.00	549,000.00	549,000.00 +	100.00 %+	317,100.00	1,500,000.00	1,500,000.00
17019001/22020102 Local Transport & Travel-Others	980,500.00	37,588,703.28	1,000,000.00	37,589,703.00	999.72 +	0.00 %+	1,100,000.00	1,200,000.00	1,500,000.00
17019001/22020104 International Transport & Travels - Others	969,200.00						1,100,000.00		
17019001/22020105 Hotel Accommodation	1,251,000.00	2,210,000.00	700,000.00	2,220,000.00	10,000.00 +	0.45 %+	1,250,000.00	700,000.00	700,000.00
17019001/22020201 Electricity Charges	6,446,700.00	4,500,000.00	6,000,000.00	6,000,000.00	1,500,000.00 +	25.00 %+	6,800,000.00	6,200,000.00	6,200,000.00
17019001/22020202 Telephone Charges	1,908,100.00	1,005,700.00	3,000,000.00	3,000,000.00	1,994,300.00 +	66.48 %+	2,000,000.00	3,000,000.00	3,000,000.00
17019001/22020203 Internet Access Charges	1,509,000.00	753,500.00	2,000,000.00	2,000,000.00	1,246,500.00 +	62.33 %+	1,600,000.00	2,000,000.00	2,000,000.00
17019001/22020205 Water Rates	1,281,000.00	900,000.00	2,500,000.00	980,000.00	80,000.00 +	8.16 %+	1,400,000.00	2,500,000.00	2,500,000.00
17019001/22020206 Sewage Charges	50,000.00						100,000.00		
17019001/22020301 Office Stationeries/Computer Consumables	696,300.00	46,000.00	5,000,000.00	400,000.00	354,000.00 +	88.50 %+	800,000.00	6,000,000.00	7,000,000.00
17019001/22020302 Books	140,000.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	200,000.00	2,000,000.00	2,000,000.00
17019001/22020303 Newspapers	850,600.00	792,957.60	400,000.00	800,000.00	7,042.40 +	0.88 %+	900,000.00	400,000.00	400,000.00
17019001/22020304 Magazines & Periodicals			700,000.00	700,000.00	700,000.00 +	100.00 %+			
17019001/22020305 Printing of Non Security Documents	206,800.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	300,000.00	4,000,000.00	4,500,000.00
17019001/22020306 Printing of Security Documents	82,000.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	100,000.00	2,500,000.00	3,000,000.00
17019001/22020307 Magazines & Periodicals	200,000.00		350,000.00	330,000.00	330,000.00 +	100.00 %+	300,000.00	350,000.00	350,000.00
17019001/22020309 Uniforms and Other Clothing			600,000.00	600,000.00	600,000.00 +	100.00 %+			
17019001/22020310 Teaching Aids/Instructional Materials			5,000,000.00	1,090,000.00	1,090,000.00 +	100.00 %+			
17019001/22020312 Service Materials			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
17019001/22020313 Chemical and Reagents	67,590.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	400,000.00	500,000.00	500,000.00
17019001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,468,910.00	1,152,100.00	6,000,000.00	2,700,000.00	1,547,900.00 +	57.33 %+	3,700,000.00	6,000,000.00	6,000,000.00
17019001/22020402 Maintenance of Office Furniture			5,000,000.00	100,000.00	100,000.00 +	100.00 %+	800,000.00	1,000,000.00	1,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17019001/22020403	Maintenance of Office Building/Residential Qtrs.	551,900.00	266,900.00	5,000,000.00	1,650,000.00	1,383,100.00 +	83.82 %+	600,000.00	5,000,000.00	5,000,000.00
17019001/22020404	Maintenance of Office IT Equipment	498,500.00	1,819,000.00	1,800,000.00	1,820,000.00	1,000.00 +	0.05 %+	600,000.00	700,000.00	800,000.00
17019001/22020405	Maintenance of Plants/Generators	528,650.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	600,000.00	2,000,000.00	2,000,000.00
17019001/22020406	Other Maintenance Services	909,411.25	7,227,761.25	4,000,000.00	7,300,000.00	72,238.75 +	0.99 %+	1,000,000.00	4,000,000.00	4,000,000.00
17019001/22020412	Maintenance of Public Building			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
17019001/22020501	Local Training			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
17019001/22020506	Seminar and Conferences			3,000,000.00	620,000.00	620,000.00 +	100.00 %+			
17019001/22020601	Security Services	590,000.00	200,000.00	2,500,000.00	1,050,000.00	850,000.00 +	80.95 %+	700,000.00	800,000.00	800,000.00
17019001/22020603	Residential Rent	2,400,000.00						2,600,000.00	2,800,000.00	2,800,000.00
17019001/22020604	Security Vote (Including Operations)	2,700,000.00	3,300,000.00		3,350,000.00	50,000.00 +	1.49 %+	2,900,000.00	3,000,000.00	3,000,000.00
17019001/22020605	Cleaning & Fumigation Services	1,125,350.00	246,500.00	2,500,000.00	2,500,000.00	2,253,500.00 +	90.14 %+	1,200,000.00	1,500,000.00	1,500,000.00
17019001/22020701	Financial Consulting	664,150.10	1,400,161.25		1,450,000.00	49,838.75 +	3.44 %+	700,000.00	800,000.00	800,000.00
17019001/22020702	Information Technology Consulting		870,215.00	3,000,000.00	3,000,000.00	2,129,785.00 +	70.99 %+			
17019001/22020703	Legal Services	1,817,500.00	1,415,000.00	2,000,000.00	1,540,000.00	125,000.00 +	8.12 %+	600,000.00	700,000.00	700,000.00
17019001/22020704	Engineering Services			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
17019001/22020705	Architectural Services		395,525.00	1,200,000.00	1,040,000.00	644,475.00 +	61.97 %+			
17019001/22020706	Surveying Services			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
17019001/22020707	Agricultural Consulting			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
17019001/22020709	Research and Studies			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
17019001/22020710	Monitoring and Evaluation			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
17019001/22020711	Other Consulting Services			5,000,000.00	100,000.00	100,000.00 +	100.00 %+			
17019001/22020801	Motor Vehicle Fuel Cost	6,695,155.00	11,769,502.35	2,000,000.00	11,800,000.00	30,497.65 +	0.26 %+	7,100,000.00	7,200,000.00	7,300,000.00
17019001/22020802	Other Transport Equipment Fuel Cost	740,000.00	157,250.00		160,000.00	2,750.00 +	1.72 %+	800,000.00	800,000.00	800,000.00
17019001/22020803	Plant/Generator Fuel Cost	600,000.00		1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	630,000.00	700,000.00	700,000.00
17019001/22020806	Cooking Gas/Fuel Cost	438,100.00						500,000.00	600,000.00	600,000.00
17019001/22020901	Bank Charges (Other Than interest)	968,999.11	854,683.76	2,000,000.00	2,000,000.00	1,145,316.24 +	57.27 %+	1,000,000.00	2,000,000.00	2,000,000.00
17019001/22020902	Insurance Premium			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
17019001/22021001	Refreshments & Meals	4,328,085.00	1,655,760.00	1,200,000.00	1,660,000.00	4,240.00 +	0.26 %+	4,600,000.00	5,000,000.00	5,000,000.00
17019001/22021002	Honorarium & Sitting Allowance	13,946,900.00	2,468,000.00	15,000,000.00	3,800,000.00	1,332,000.00 +	35.05 %+	1,100,000.00	1,200,000.00	1,400,000.00
17019001/22021003	Publicity & Advertisements	112,000.00		3,800,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	3,800,000.00	3,800,000.00
17019001/22021004	Medical Expenses-Local	150,000.00	154,500.00	2,000,000.00	1,850,000.00	1,695,500.00 +	91.65 %+	200,000.00	200,000.00	200,000.00
17019001/22021005	Service School Fees Payment	502,500.69		3,500,000.00	200,000.00	200,000.00 +	100.00 %+	600,000.00	800,000.00	800,000.00
17019001/22021006	Postages & Courier Services	96,250.00	350,975.00	200,000.00	360,000.00	9,025.00 +	2.51 %+	120,000.00	200,000.00	200,000.00
17019001/22021007	Welfare Packages	5,426,000.00	810,000.00	4,000,000.00	970,000.00	160,000.00 +	16.49 %+	5,700,000.00	6,000,000.00	6,000,000.00
17019001/22021008	Subscription To Professional Bodies	50,000.00		600,000.00	440,000.00	440,000.00 +	100.00 %+			
17019001/22021009	Sporting Activities	650,000.00		3,000,000.00	650,000.00	650,000.00 +	100.00 %+	700,000.00	800,000.00	800,000.00
17019001/22021010	Direct Teaching & Laboratory Cost			3,000,000.00	20,000.00	20,000.00 +	100.00 %+			
17019001/22021013	Annual Budget expenses and Administration			700,000.00	50,000.00	50,000.00 +	100.00 %+			
17019001/22021016	Servicom			700,000.00	650,000.00	650,000.00 +	100.00 %+			
17019001/22021021	Special Days/Celebrations	9,041,000.00	9,507,000.00	6,000,000.00	9,600,000.00	93,000.00 +	0.97 %+	9,500,000.00	10,000,000.00	10,000,000.00
17019001/22021022	Donations	100,000.00						100,000.00	100,000.00	100,000.00
17019001/22021027	Local Scholarship Scheme	175,000.00						200,000.00	200,000.00	200,000.00
17019001/22021033	Accreditation Expenses		600,000.00		650,000.00	50,000.00 +	7.69 %+			
17019001/22021036	Supervision of Student on Industrial Training		45,000.00		50,000.00	5,000.00 +	10.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17019001/22030103 Refurbishing Advances		6,000,000.00		6,010,000.00	10,000.00 +	0.17 %+			
17019001/22030105 Spectacle Advances	37,811,222.00	2,335,950.00		2,350,000.00	14,050.00 +	0.60 %+	40,000,000.00	42,000,000.00	42,000,000.00
17019001/22030107 Furnishing Advances	1,500,000.00						1,600,000.00	1,800,000.00	2,000,000.00
Sub-Total: Overhead	**115,526,373.15**	**102,798,644.49**	**145,050,000.00**	**156,048,703.00**	**53,250,058.51 +**	**34.12 %+**	**109,317,100.00**	**144,550,000.00**	**147,450,000.00**
Total Recurrent Expenditure	**608,183,013.98**	**556,695,632.97**	**420,000,000.00**	**609,952,691.00**	**53,257,058.03 +**	**8.73 %+**	**626,606,570.00**	**661,839,470.00**	**664,739,470.00**
17021001 - Enugu State University Of Science & Tech.									
17021001/21010101 Basic Salary	3,823,140,216.70	4,335,434,620.32	1,429,932,302.00	4,335,435,620.00	999.68 +	0.00 %+	3,014,297,220.00	4,014,297,220.00	4,014,297,220.00
17021001/21020102 Transport Allowance	1,033,000.00	101,200.00		102,000.00	800.00 +	0.78 %+	1,084,650.00	1,084,650.00	1,084,650.00
17021001/21020104 Utility Allowance		7,448,600.00		7,500,000.00	51,400.00 +	0.69 %+			
17021001/21020105 Entertainment Allowance		9,750,000.00		9,800,000.00	50,000.00 +	0.51 %+			
17021001/21020106 Leave Allowance	3,130,272.05						3,286,780.00	3,286,780.00	3,286,780.00
17021001/21020107 Domestic Staff Allowance		240,000.00		250,000.00	10,000.00 +	4.00 %+			
17021001/21020131 Arrears (Allowance)	1,352,548.51						1,420,180.00	1,420,180.00	1,420,180.00
17021001/21020135 Wardrobe & Outfit Allowances		5,300,000.00		5,350,000.00	50,000.00 +	0.93 %+			
Sub Total: Personnel Cost	**3,828,656,037.26**	**4,358,274,420.32**	**1,429,932,302.00**	**4,358,437,620.00**	**163,199.68 +**	**0.00 %+**	**3,020,088,830.00**	**4,020,088,830.00**	**4,020,088,830.00**
17021001/22020101 Local Travel and Transport - Training	4,050,000.00		5,500,000.00	5,500,000.00	5,500,000.00 +	100.00 %+	4,250,000.00	4,250,000.00	4,250,000.00
17021001/22020102 Local Travel and Transport - Others	242,102,860.78	105,615,307.07	5,000,000.00	105,616,307.00	999.93 +	0.00 %+	255,000,000.00	255,000,000.00	255,000,000.00
17021001/22020104 International Transport and Travels - Others	4,288,500.00		7,000,000.00	1,650,000.00	1,650,000.00 +	100.00 %+	4,500,000.00	4,500,000.00	4,500,000.00
17021001/22020201 Electricity Charges	84,634,767.10	44,997,290.80	30,000,000.00	44,998,290.00	999.20 +	0.00 %+	89,000,000.00	89,000,000.00	89,000,000.00
17021001/22020202 Telephone Charges	1,745,825.00	531,000.00	2,500,000.00	2,250,000.00	1,719,000.00 +	76.40 %+	1,900,000.00	1,900,000.00	1,900,000.00
17021001/22020203 Internet Access Charges	62,690,754.80	23,920,152.27	4,500,000.00	23,921,152.00	999.73 +	0.00 %+	65,800,000.00	65,800,000.00	65,800,000.00
17021001/22020205 Water Rates	13,442,855.39	43,228,918.00	2,400,000.00	43,229,918.00	1,000.00 +	0.00 %+	14,200,000.00	13,700,000.00	13,700,000.00
17021001/22020301 Office Stationeries/Computer Consumables	73,815,237.24	47,109,334.30	5,000,000.00	47,110,334.00	999.70 +	0.00 %+	77,500,000.00	77,500,000.00	77,500,000.00
17021001/22020302 Books			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
17021001/22020303 Newspapers	13,295,020.00	68,700.00	350,000.00	248,000.00	179,300.00 +	72.30 %+	800,000.00	14,000,000.00	14,000,000.00
17021001/22020304 Magazines & Periodicals	564,900.00	885,300.00	800,000.00	886,000.00	700.00 +	0.08 %+	600,000.00	600,000.00	600,000.00
17021001/22020205 Printing of Non Security Documents	13,032,484.55	46,964,240.00	15,000,000.00	46,965,240.00	1,000.00 +	0.00 %+	13,700,000.00		
17021001/22020306 Printing of Security Documents	1,711,257.00						15,000,000.00	1,800,000.00	1,800,000.00
17021001/22020307 Drugs & Medical Supplies			300,000.00	300,000.00	300,000.00 +	100.00 %+			
17021001/22020309 Uniforms & Other Clothing	22,359,686.80	4,507,800.00	600,000.00	4,510,000.00	2,200.00 +	0.05 %+	23,500,000.00	23,500,000.00	23,500,000.00
17021001/22020310 Teaching aids/Instruction Materials			9,000,000.00	1,414,000.00	1,414,000.00 +	100.00 %+			
17021001/22020312 Service Materials	8,077,640.00	348,333.32	8,000,000.00	1,000,000.00	651,666.68 +	65.17 %+	8,500,000.00	8,500,000.00	8,500,000.00
17021001/22020313 Chemical and Reagents			9,000,000.00						
17021001/22020401 Maintenance of Motor Vehicle /Transport Equipment	32,092,795.00	14,583,880.00	9,000,000.00	14,600,000.00	16,120.00 +	0.11 %+	33,700,000.00	33,700,000.00	33,700,000.00
17021001/22020402 Maintenance of Office Furniture			5,000,000.00	500,000.00	500,000.00 +	100.00 %+			
17021001/22020403 Maintenance of Office Building Residential Qtrs.	14,551,983.00	31,727,665.00	6,000,000.00	31,728,665.00	1,000.00 +	0.00 %+	15,200,000.00	15,200,000.00	15,200,000.00
17021001/22020404 Maintenance of Office / IT Equipment	14,346,333.20	589,500.00	2,000,000.00	2,000,000.00	1,410,500.00 +	70.53 %+	15,000,000.00	15,000,000.00	15,000,000.00
17021001/22020405 Maintenance of Plants & Generators	45,908,754.16	3,395,600.00	2,000,000.00	3,400,000.00	4,400.00 +	0.13 %+	48,200,000.00	48,200,000.00	48,200,000.00
17021001/22020406 Other maintenance Services	3,885,598.40	28,703,755.48	2,500,000.00	28,704,755.00	999.52 +	0.00 %+	4,100,000.00	4,100,000.00	4,100,000.00
17021001/22020501 Local Training	22,079,247.30		1,300,000.00	1,300,000.00	1,300,000.00 +	100.00 %+	23,200,000.00	23,200,000.00	23,200,000.00
17021001/22020506 Seminar and Conferences	3,950,000.00	11,751,187.25		11,752,187.00	999.75 +	0.01 %+	4,200,000.00	4,200,000.00	4,200,000.00
17021001/22020601 Security Services	2,386,800.00	18,160,700.00	2,500,000.00	18,161,700.00	1,000.00 +	0.01 %+	2,500,000.00	2,500,000.00	2,500,000.00
17021001/22020603 Residential Rent	5,030,000.00	24,985,000.00	2,500,000.00	24,986,000.00	1,000.00 +	0.00 %+	5,300,000.00	5,300,000.00	5,300,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17021001/22020605 Cleaning &Fumigation Services	491,230.00		2,200,000.00	270,000.00	270,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
17021001/22020701 Financial Consulting	26,851,261.34	11,798,771.81	6,000,000.00	11,800,000.00	1,228.19 +	0.01 %+	28,200,000.00	28,200,000.00	28,200,000.00
17021001/22020702 Information Technology Consulting			3,000,000.00	500,000.00	500,000.00 +	100.00 %+			
17021001/22020703 Legal Services	3,300,000.00	3,250,000.00	2,200,000.00	3,300,000.00	50,000.00 +	1.52 %+	3,500,000.00	3,500,000.00	3,500,000.00
17021001/22020704 Engineering Services			3,500,000.00	310,000.00	310,000.00 +	100.00 %+			
17021001/22020709 Research and Studies	801,400.00		5,000,000.00	1,200,000.00	1,200,000.00 +	100.00 %+	850,000.00	850,000.00	850,000.00
17021001/22020710 Monitoring and Evaluation	6,655,645.40	6,200,706.00	2,500,000.00	6,300,000.00	99,294.00 +	1.58 %+	7,000,000.00	7,000,000.00	7,000,000.00
17021001/22020711 Other Consulting Services (Annual Auditing)			4,000,000.00	100,000.00	100,000.00 +	100.00 %+			
17021001/22020801 Motor Vehicle Fuel Cost	80,149,450.00	101,112,547.50		101,113,547.00	999.50 +	0.00 %+	84,200,000.00	84,200,000.00	84,200,000.00
17021001/22020803 Plant/Generator Fuel Cost	7,761,585.00						8,200,000.00	8,200,000.00	8,200,000.00
17021001/22020901 Bank Charges (Other Than interest)	3,294.69	3,672,498.23		3,700,000.00	27,501.77 +	0.74 %+	30,000.00	30,000.00	30,000.00
17021001/22020902 Insurance Premium	21,556,863.83	5,748,890.00		5,800,000.00	51,110.00 +	0.88 %+	22,700,000.00	22,700,000.00	22,700,000.00
17021001/22021001 Refreshment & Meals	13,409,718.75	6,592,930.00	1,200,000.00	6,600,000.00	7,070.00 +	0.11 %+	14,100,000.00	14,100,000.00	14,100,000.00
17021001/22021002 Honorarium & Sitting Allowance	81,203,652.00	139,282,391.04	13,000,000.00	139,283,391.00	999.96 +	0.00 %+	85,300,000.00	85,300,000.00	85,300,000.00
17021001/22021003 Publicity & Advertisements	40,466,800.00	26,212,380.00	4,000,000.00	26,220,000.00	7,620.00 +	0.03 %+	42,500,000.00	42,500,000.00	42,500,000.00
17021001/22021005 Service School Fees Payment	9,583,250.00	11,474,249.00	180,000.00	11,480,000.00	5,751.00 +	0.05 %+	10,100,000.00	10,100,000.00	10,100,000.00
17021001/22021006 Postages & Courier Services	2,098,279.18	5,408,576.78		5,410,000.00	1,423.22 +	0.03 %+	2,200,000.00	2,200,000.00	2,200,000.00
17021001/22021007 Welfare Packages	46,334,963.64	63,199,755.32	4,000,000.00	63,200,755.00	999.68 +	0.00 %+	48,700,000.00	48,700,000.00	48,700,000.00
17021001/22021008 Subscription To Professional Bodies	450,000.00	760,000.00	600,000.00	770,000.00	10,000.00 +	1.30 %+	500,000.00	500,000.00	500,000.00
17021001/22021009 Sporting Activities			7,000,000.00	460,000.00	460,000.00 +	100.00 %+			
17021001/22021011 Recruitment and Appointment (Service Wide)		2,338,000.00	600,000.00	2,338,000.00			500,000.00	500,000.00	500,000.00
17021001/22021014 Annual Budget Expenses and Administration			900,000.00	730,000.00	730,000.00 +	100.00 %+			
17021001/22021016 Servicom			800,000.00	62,000.00	62,000.00 +	100.00 %+			
17021001/22021021 Special Days/Celebrations		39,821,160.00	14,000,000.00	39,830,000.00	8,840.00 +	0.02 %+	600,000.00	600,000.00	600,000.00
17021001/22021033 Accreditation	41,991,013.00	8,568,500.00		8,600,000.00	31,500.00 +	0.37 %+	44,000,000.00	44,000,000.00	44,000,000.00
17021001/22030105 Spectacle Advances	19,453,932.61	73,610,028.72		73,611,028.00	999.28 +	0.00 %+	20,500,000.00	20,500,000.00	20,500,000.00
Sub-Total: Overhead	**1,092,605,639.16**	**961,125,047.89**	**214,430,000.00**	**981,721,269.00**	**20,596,221.11 +**	**2.10 %+**	**1,149,830,000.00**	**1,135,630,000.00**	**1,135,630,000.00**
Total Recurrent Expenditure	**4,921,261,676.42**	**5,319,399,468.21**	**1,644,362,302.00**	**5,340,158,889.00**	**20,759,420.79 +**	**0.39 %+**	**4,169,918,830.00**	**5,155,718,830.00**	**5,155,718,830.00**
17051001 - Post Primary Schools Management Board (PPSMB)									
17051001/21010101 Basic Salary	6,495,031,329.50	6,419,568,767.74	6,597,744,430.00	6,427,784,430.00	8,215,662.26 +	0.13 %+	6,319,782,890.00	6,297,744,430.00	6,397,744,430.00
17051001/21010105 Wages - (Volunteer Teachers)			748,800.00	748,800.00	748,800.00 +	100.00 %+		748,800.00	748,800.00
17051001/21020101 Housing/Rent Allowance	970,854,426.59	965,256,412.01	1,275,178,555.00	967,178,555.00	1,922,142.99 +	0.20 %+	1,019,397,150.00	1,275,178,555.00	1,275,178,555.00
17051001/21020102 Transport Allowance	189,907,850.00	184,772,100.00	289,168,495.00	192,408,495.00	7,636,395.00 +	3.97 %+	199,403,240.00	289,168,495.00	289,168,495.00
17051001/21020103 Meal Subsidy	86,744,100.00	84,387,605.75	148,521,335.00	86,830,965.00	2,443,359.25 +	2.81 %+	91,081,300.00	148,521,335.00	148,521,335.00
17051001/21020104 Utility Allowance	69,382,369.00	67,352,269.66	82,293,299.00	67,733,299.00	381,029.34 +	0.56 %+	72,851,490.00	82,293,299.00	82,293,299.00
17051001/21020105 Entertainment Allowance	20,320,769.00	18,799,275.41	25,939,329.00	25,805,329.00	7,006,053.59 +	27.15 %+	21,336,800.00	25,939,329.00	25,939,329.00
17051001/21020106 Leave Allowance			463,800,715.00	1,800,715.00	1,800,715.00 +	100.00 %+		463,800,715.00	463,800,715.00
17051001/21020107 Domestic Staff Allowance	1,428,599,101.72	1,320,743,776.79	486,335,863.00	1,321,335,863.00	592,086.21 +	0.04 %+	1,500,029,060.00	486,335,863.00	486,335,863.00
17051001/21020108 Shift Allowance	6,062,000.00	5,742,000.00	8,539,770.00	8,119,770.00	2,377,770.00 +	29.28 %+	6,365,100.00	8,539,770.00	8,539,770.00
17051001/21020112 Rural Posting Allowance		16,007.18		17,000.00	992.82 +	5.84 %+			
17051001/21020113 TSS Allowance	1,042,064,973.38	1,025,636,439.30	825,709,520.00	1,025,709,520.00	73,080.70 +	0.01 %+	1,094,168,220.00	825,709,520.00	825,709,520.00
17051001/21020119 Personal Assistant		16,007.18		17,000.00	992.82 +	5.84 %+			
17051001/21020131 Arrears (Allowances)	1,401,019.17	321,202.61	765,442,077.00	14,587,077.00	14,265,874.39 +	97.80 %+	1,471,070.00	765,442,077.00	765,442,077.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17051001/21020132 Professional Allowance		16,007.18		17,000.00	992.82 +	5.84 %+			
17051001/21020146 Newspaper Allowance		82,856.54		83,000.00	143.46 +	0.17 %+			
17051001/21020147 Vehicle Maint. Allowance	576,258.72	414,282.79		420,000.00	5,717.21 +	1.36 %+	605,070.00		
Sub Total: Personnel Cost	**10,310,944,197.08**	**10,093,125,010.14**	**10,969,422,188.00**	**10,140,596,818.00**	**47,471,807.86 +**	**0.47 %+**	**10,326,491,390.00**	**10,669,422,188.00**	**10,769,422,188.00**
17051001/22020101 Local Transport & Travel-Training	312,000.00	640,000.00	1,000,000.00	1,000,000.00	360,000.00 +	36.00 %+	350,000.00	1,000,000.00	1,000,000.00
17051001/22020102 Local Transport & Travel-Others	1,689,000.00	1,975,000.00	1,000,000.00	1,980,000.00	5,000.00 +	0.25 %+	1,800,000.00	1,000,000.00	1,000,000.00
17051001/22020105 Hotel accommodation	7,560,000.00								
17051001/22020202 Telephone Charges	4,209,000.00	655,000.00	400,000.00	660,000.00	5,000.00 +	0.76 %+	4,500,000.00	5,000,000.00	5,000,000.00
17051001/22020203 Internet Access Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+		100,000.00	100,000.00
17051001/22020205 Water Rates	60,000.00	500,000.00	250,000.00	510,000.00	10,000.00 +	1.96 %+	100,000.00	250,000.00	250,000.00
17051001/22020206 Sewerage Charges	65,000.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	100,000.00	600,000.00	600,000.00
17051001/22020301 Office Stationeries/Computer Consumables	5,076,000.00	13,845,000.00	12,000,000.00	13,850,000.00	5,000.00 +	0.04 %+	5,400,000.00	6,000,000.00	6,000,000.00
17051001/22020302 Books			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
17051001/22020306 Printing of Security Documents		6,150,000.00		6,200,000.00	50,000.00 +	0.81 %+			
17051001/22020312 Service Materials	750,000.00	14,032,760.00		14,100,000.00	67,240.00 +	0.48 %+	800,000.00	1,000,000.00	1,000,000.00
17051001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,456,400.00	4,440,000.00	1,000,000.00	4,500,000.00	60,000.00 +	1.33 %+	2,600,000.00	1,000,000.00	1,000,000.00
17051001/22020403 Maintenance of Office Building/Residential Qtrs.		500,000.00		510,000.00	10,000.00 +	1.96 %+			
17051001/22020404 Maintenance of Office IT Equipment			150,000.00	150,000.00	150,000.00 +	100.00 %+			
17051001/22020405 Maintenance of Plants/Generators		606,650.00	300,000.00	610,000.00	3,350.00 +	0.55 %+			
17051001/22020406 Other Maintenance Services	14,744,000.00	1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00 +	90.00 %+	15,500,000.00	10,000,000.00	10,000,000.00
17051001/22020501 Local Training	100,000.00	3,300,000.00	4,000,000.00	4,000,000.00	700,000.00 +	17.50 %+	100,000.00	4,000,000.00	4,000,000.00
17051001/22020506 Seminar and Conferences		24,540,900.00		24,560,000.00	19,100.00 +	0.08 %+			
17051001/22020601 Security Services	125,000.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	150,000.00	500,000.00	500,000.00
17051001/22020605 Cleaning & Fumigation Services	10,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	300,000.00	300,000.00
17051001/22020410 Monitoring and evaluation			500,000.00	500,000.00	500,000.00 +	100.00 %+		500,000.00	500,000.00
17051001/22020711 Other Consulting Services		5,000,000.00	1,000,000.00	5,100,000.00	100,000.00 +	1.96 %+		1,000,000.00	1,000,000.00
17051001/22020801 Motor Vehicle Fuel Cost	460,000.00	4,700,000.00	800,000.00	4,800,000.00	100,000.00 +	2.08 %+	500,000.00	800,000.00	800,000.00
17051001/22020803 Plant/Generator Fuel Cost	120,000.00	250,000.00	300,000.00	300,000.00	50,000.00 +	16.67 %+	150,000.00	300,000.00	300,000.00
17051001/22020806 Cooking Gas/Fuel Cost		100,000.00		120,000.00	20,000.00 +	16.67 %+			
17051001/22020901 Bank Charges (Other Than interest)	8,881.69	102,584.16	200,000.00	200,000.00	97,415.84 +	48.71 %+	100,000.00	200,000.00	200,000.00
17051001/22021001 Refreshments & Meals	1,487,109.51	7,290,000.00	1,000,000.00	7,300,000.00	10,000.00 +	0.14 %+	1,600,000.00	1,000,000.00	1,000,000.00
17051001/22021002 Honorarium & Sitting Allowance	583,000.00	945,000.00	5,000,000.00	5,000,000.00	4,055,000.00 +	81.10 %+	650,000.00	700,000.00	700,000.00
17051001/22021003 Publicity & Advertisements		665,000.00	300,000.00	670,000.00	5,000.00 +	0.75 %+		300,000.00	300,000.00
17051001/22021004 Medical Expenses-Local			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
17051001/22021006 Postages & Courier Services			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
17051001/22021007 Welfare Packages	585,000.00	390,000.00		400,000.00	10,000.00 +	2.50 %+	620,000.00	650,000.00	700,000.00
17051001/22021011 Recruitment & Appointment (SERVICE WIDE)			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
17051001/22021013 Promotion (Service Wide)			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
17051001/22021014 Annual Budget expenses and Administration	100,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	110,000.00	200,000.00	200,000.00
17051001/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+			
17051001/22021021 Special Days/Celebrations			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
Sub-Total: Overhead	**40,500,391.20**	**91,627,894.16**	**47,900,000.00**	**115,720,000.00**	**24,092,105.84 +**	**20.82 %+**	**35,230,000.00**	**37,200,000.00**	**37,250,000.00**
Total Recurrent Expenditure	**10,351,444,588.28**	**10,184,752,904.30**	**11,017,322,188.00**	**10,256,316,818.00**	**71,563,913.70 +**	**0.70 %+**	**10,361,721,390.00**	**10,706,622,188.00**	**10,806,672,188.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17054001 - Enugu State Science Tech. & Vocational Such									
17054001/21010101 Basic Salary	778,982,109.32	774,688,082.38	807,087,020.00	798,087,020.00	23,398,937.62 +	2.93 %+	814,619,130.00	835,751,974.00	835,751,974.00
17054001/21020101 Housing/Rent Allowance	117,567,729.09	118,507,680.13	128,896,700.00	128,896,700.00	10,389,019.87 +	8.06 %+	123,446,120.00	129,000,826.00	130,000,826.00
17054001/21020102 Transport Allowance	22,666,450.00	22,226,050.00	24,134,800.00	22,934,800.00	708,750.00 +	3.09 %+	23,799,770.00	29,090,464.00	29,090,464.00
17054001/21020103 Meal Subsidy	10,501,400.00	10,288,400.00	11,210,400.00	11,180,400.00	892,000.00 +	7.98 %+	11,026,470.00	13,615,576.00	13,615,576.00
17054001/21020104 Utility Allowance	8,112,250.00	7,950,200.00	8,976,000.00	8,976,000.00	1,025,800.00 +	11.43 %+	8,517,860.00	12,286,040.00	12,286,040.00
17054001/21020105 Entertainment Allowance	1,829,400.00	1,743,300.00	80,746,020.00	6,756,020.00	5,012,720.00 +	74.20 %+	1,920,870.00	2,163,985.00	2,163,985.00
17054001/21020106 Leave Allowance			149,233,570.00	4,083,570.00	4,083,570.00 +	100.00 %+		43,943,741.00	43,943,741.00
17054001/21020107 Domestic Staff Allowance	127,084,407.00	122,115,014.00	1,349,550.00	122,149,550.00	34,536.00 +	0.03 %+	133,438,630.00	154,624,380.00	154,624,380.00
17054001/21020108 Shift Allowance	1,149,336.62	1,151,932.56		1,200,000.00	48,067.44 +	4.01 %+	1,206,800.00		
17054001/21020111 Hazard Allowance	12,000.00	24,000.00		30,000.00	6,000.00 +	20.00 %+	12,600.00		
17054001/21020113 TSS Allowance	120,243,286.77	119,229,058.50	45,251,543.00	119,241,543.00	12,484.50 +	0.01 %+	126,255,450.00	45,690,879.00	45,690,879.00
17054001/21020131 Arrears (Allowances)	68,249.13	2,732,396.03	81,505,892.00	42,305,892.00	39,573,495.97 +	93.54 %+	71,660.00	82,297,211.00	82,297,211.00
Sub Total: Personnel Cost	**1,188,216,617.93**	**1,180,656,113.60**	**1,338,391,495.00**	**1,265,841,495.00**	**85,185,381.40 +**	**6.73 %+**	**1,244,315,360.00**	**1,348,465,076.00**	**1,349,465,076.00**
17054001/22020102 Local Transport & Travel-Others	1,206,000.00	1,830,440.00	1,000,000.00	1,850,000.00	19,560.00 +	1.06 %+	1,300,000.00	1,500,000.00	1,500,000.00
17054001/22020202 Telephone Charges	70,000.00	434,900.00	100,000.00	450,000.00	15,100.00 +	3.36 %+	100,000.00	300,000.00	300,000.00
17054001/22020205 Water Rates	15,000.00	25,000.00	200,000.00	200,000.00	175,000.00 +	87.50 %+	100,000.00	400,000.00	400,000.00
17054001/22020301 Office Stationeries/Computer Consumables	7,960,200.00	7,151,600.24	5,000,000.00	7,200,000.00	48,399.76 +	0.67 %+	8,350,000.00	5,000,000.00	5,000,000.00
17054001/22020302 Books	380,000.00						400,000.00	1,000,000.00	1,000,000.00
17054001/22020303 Newspapers	42,000.00						100,000.00		
17054001/22020305 Printing of Non Security Documents	3,353,600.00	5,871,900.00	1,000,000.00	5,900,000.00	28,100.00 +	0.48 %+	3,500,000.00	10,000,000.00	10,000,000.00
17054001/22020310 Teaching aids/ Instruction Materials			2,000,000.00	120,000.00	120,000.00 +	100.00 %+		10,000,000.00	10,000,000.00
17054001/22020401 Maintenance of Motor Vehicles/Transport Equipment	314,700.00	905,200.00	1,000,000.00	1,000,000.00	94,800.00 +	9.48 %+	350,000.00	1,000,000.00	1,000,000.00
17054001/22020402 Maintenance of Office Furniture	220,000.00	390,000.00	300,000.00	400,000.00	10,000.00 +	2.50 %+	250,000.00	900,000.00	900,000.00
17054001/22020403 Maintenance of Office Building/Residential Qtrs.			300,000.00	200,000.00	200,000.00 +	100.00 %+		1,500,000.00	1,500,000.00
17054001/22020404 Maintenance of Office IT Equipment	60,700.00	216,400.00	500,000.00	500,000.00	283,600.00 +	56.72 %+	100,000.00	2,000,000.00	2,000,000.00
17054001/22020405 Maintenance of Plants/Generators	11,300.00		400,000.00	220,000.00	220,000.00 +	100.00 %+	100,000.00	500,000.00	500,000.00
17054001/22020406 Other Maintenance Services	14,241,920.00	17,855,850.00		18,000,000.00	144,150.00 +	0.80 %+	15,000,000.00	2,200,000.00	2,200,000.00
17054001/22020501 Local Training	2,468,300.00		1,000,000.00	10,000.00	10,000.00 +	100.00 %+	2,600,000.00	4,000,000.00	4,000,000.00
17054001/22020601 Security Services	968,500.00	1,170,000.00	500,000.00	1,180,000.00	10,000.00 +	0.85 %+	1,100,000.00	500,000.00	500,000.00
17054001/22020605 Cleaning and Fumigation Services	1,406,000.00	9,070,000.00	600,000.00	9,080,000.00	10,000.00 +	0.11 %+	1,500,000.00	600,000.00	600,000.00
17054001/22020709 Research and Studies								500,000.00	500,000.00
17054001/22020710 Monitoring and Evaluation	1,196,100.00	3,730,220.00	1,500,000.00	3,750,000.00	19,780.00 +	0.53 %+	1,250,000.00	1,500,000.00	1,500,000.00
17054001/22020801 Motor Vehicle Fuel Cost	3,377,100.00	4,163,200.00	800,000.00	4,170,000.00	6,800.00 +	0.16 %+	3,550,000.00	850,000.00	850,000.00
17054001/22020803 Plant /Generator Fuel Cost	274,000.00	539,100.00	500,000.00	540,000.00	900.00 +	0.17 %+	300,000.00	600,000.00	600,000.00
17054001/22020901 Bank Charges (Other Than Interest)	79,569.61	89,462.78	200,000.00	125,000.00	35,537.22 +	28.43 %+	100,000.00	600,000.00	600,000.00
17054001/22021001 Refreshment & Meals	1,386,400.00	2,032,750.00	2,000,000.00	2,035,000.00	2,250.00 +	0.11 %+	1,500,000.00	2,000,000.00	2,000,000.00
17054001/22021002 Honorarium & Sitting Allowance	3,300,800.00	1,660,000.00	500,000.00	1,670,000.00	10,000.00 +	0.60 %+	3,500,000.00	2,000,000.00	2,000,000.00
17054001/22021003 Publicity and Advertisement	678,800.00	262,000.00	500,000.00	475,000.00	213,000.00 +	44.84 %+	750,000.00	500,000.00	500,000.00
17054001/22021007 Welfare Packages	5,000.00	120,000.00	100,000.00	125,000.00	5,000.00 +	4.00 %+	100,000.00	1,000,000.00	1,000,000.00
17054001/22021014 Annual Budget Expenses and Administration	465,500.00	295,000.00	300,000.00	300,000.00	5,000.00 +	1.67 %+	500,000.00	300,000.00	300,000.00
17054001/22021016 Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+		300,000.00	300,000.00
17054001/22021021 Special Days/Celebrations								2,000,000.00	2,000,000.00
Sub-Total: Overhead	**43,481,489.61**	**57,813,023.02**	**20,600,000.00**	**59,800,000.00**	**1,986,976.98 +**	**3.32 %+**	**46,400,000.00**	**53,550,000.00**	**53,550,000.00**
Total Recurrent Expenditure	**1,231,698,107.54**	**1,238,469,136.62**	**1,358,991,495.00**	**1,325,641,495.00**	**87,172,358.38 +**	**6.58 %+**	**1,290,715,360.00**	**1,402,015,076.00**	**1,403,015,076.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
17056001 - State Scholarship And Education Loan Board									
17056001/22020102 Local Transport & Travel-Others	5,690,500.00	3,608,000.00	10,000,000.00	10,000,000.00	6,392,000.00 +	63.92 %+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/22020104 International Transport & Travel-Others	22,754,000.00	8,126,000.00	20,000,000.00	20,000,000.00	11,874,000.00 +	59.37 %+	20,000,000.00	24,000,000.00	24,000,000.00
17056001/22020203 Internet Access Charges	132,000.00	44,000.00	400,000.00	190,000.00	146,000.00 +	76.84 %+	150,000.00	150,000.00	150,000.00
17056001/22020208 Software charges	3,150,000.00	700,000.00	500,000.00	710,000.00	10,000.00 +	1.41 %+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/22020301 Office Stationeries/Computer Consumables	2,013,200.00	1,861,000.00	2,000,000.00	2,000,000.00	139,000.00 +	6.95 %+	2,200,000.00	2,200,000.00	2,200,000.00
17056001/22020401 Maintenance of Motor Vehicles/Transport Equipment	307,600.00	300,000.00	1,500,000.00	1,500,000.00	1,200,000.00 +	80.00 %+	350,000.00	350,000.00	350,000.00
17056001/22020402 Maintenance of Office Furniture			800,000.00	800,000.00	800,000.00 +	100.00 %+			
17056001/22020404 Maintenance of Office IT Equipment		24,000.00	300,000.00	300,000.00	276,000.00 +	92.00 %+			
17056001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+			
17056001/22020406 Other Maintenance Services	97,700.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	150,000.00	150,000.00	150,000.00
17056001/22020501 Local Training	1,110,000.00		5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	1,200,000.00	1,200,000.00	1,200,000.00
17056001/22020502 International Training			20,000,000.00	100,000.00	100,000.00 +	100.00 %+			
17056001/22020503 Training and Staff Development	3,794,250.00		2,000,000.00	1,650,000.00	1,650,000.00 +	100.00 %+	4,000,000.00	4,000,000.00	4,000,000.00
17056001/22020605 Cleaning and Fumigation Services	6,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17056001/22020710 Monitoring and Evaluation			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+	500,000.00	500,000.00	600,000.00
17056001/22020711 other consulting services		10,345,000.00	10,000,000.00	10,350,000.00	5,000.00 +	0.05 %+	20,000,000.00	20,000,000.00	20,000,000.00
17056001/22020801 Motor Vehicle Fuel Cost		455,000.00	1,000,000.00	745,000.00	290,000.00 +	38.93 %+			
17056001/22020803 Plant /Generator Fuel Cost		20,000.00	300,000.00	230,000.00	210,000.00 +	91.30 %+			
17056001/22020901 Bank Charges (Other than Interest)	22,566.08	69,387.25		70,000.00	612.75 +	0.88 %+	100,000.00	100,000.00	100,000.00
17056001/22021001 Refreshment and Meals	1,125,000.00	315,000.00	800,000.00	800,000.00	485,000.00 +	60.63 %+	1,200,000.00	1,200,000.00	1,200,000.00
17056001/22021002 Honorarium & Sitting Allowance	7,505,000.00	51,225,000.00	10,000,000.00	51,250,000.00	25,000.00 +	0.05 %+	7,800,000.00	7,800,000.00	7,800,000.00
17056001/22021003 Publicity and Advertisement	1,398,200.00	240,000.00	4,000,000.00	4,000,000.00	3,760,000.00 +	94.00 %+	6,000,000.00	6,000,000.00	6,000,000.00
17056001/22021007 Welfare Package	8,575,000.00	8,475,400.00	10,000,000.00	10,000,000.00	1,524,600.00 +	15.25 %+	10,000,000.00	10,000,000.00	10,000,000.00
17056001/22021020 Foreign Scholarship Scheme	13,300,000.00	92,820,000.00	300,000,000.00	108,700,000.00	15,880,000.00 +	14.61 %+	200,000,000.00	220,000,000.00	250,000,000.00
17056001/22021027 Local Scholarship Schemes	154,620,000.00	84,490,000.00	200,000,000.00	101,106,125.00	16,616,125.00 +	16.43 %+	200,000,000.00	200,000,000.00	200,000,000.00
17056001/22040109 Education Revolving Aids to Students			20,000,000.00	19,990,000.00	19,990,000.00 +	100.00 %+			
Sub-Total: Overhead	**225,601,016.08**	**263,117,787.25**	**624,600,000.00**	**355,491,125.00**	**92,373,337.75 +**	**25.98 %+**	**493,750,000.00**	**517,750,000.00**	**547,850,000.00**
Total Recurrent Expenditure	**225,601,016.08**	**263,117,787.25**	**624,600,000.00**	**355,491,125.00**	**92,373,337.75 +**	**25.98 %+**	**493,750,000.00**	**517,750,000.00**	**547,850,000.00**
17064001 - Education Resource Centre									
17064001/22020102 Local Transport & Travel-Others	7,014,000.00	10,000.00		10,000.00					
17064001/22020801 Motor Vehicle Fuel Cost	100,000.00								
Sub-Total: Overhead	**7,114,000.00**	**10,000.00**		**10,000.00**					
Total Recurrent Expenditure	**7,114,000.00**	**10,000.00**		**10,000.00**					
17033001 - Institute Of Management & Technology (IMT)									
17033001/21010101 Basic Salary	1,633,193,977.90	1,610,057,540.82	1,300,000,000.00	1,610,058,540.00	999.18 +	0.00 %+	1,014,853,670.00	1,014,853,670.00	1,014,853,670.00
17033001/21020101 Housing/Rent Allowance	294,770,279.39	308,343,375.96		308,344,375.00	999.04 +	0.00 %+	209,508,790.00	209,508,790.00	209,508,790.00
17033001/21020102 Transport Allowance		219,500.00		220,000.00	500.00 +	0.23 %+			
17033001/21020131 Arrears (Allowances)	116,982,070.79	14,549,425.25		14,560,000.00	10,574.75 +	0.07 %+	122,831,170.00	122,831,170.00	122,831,170.00
17033001/21020134 Academic Allowance	34,394,904.34	35,102,496.55		35,110,000.00	7,503.45 +	0.02 %+	36,114,650.00	36,114,650.00	36,114,650.00
17033001/21020141 Responsibility Allowance	36,835,386.13	24,345,373.83		24,350,000.00	4,626.17 +	0.02 %+	38,677,150.00	38,677,150.00	38,677,150.00
Sub Total: Personnel Cost	**2,116,176,618.55**	**1,992,617,712.41**	**1,300,000,000.00**	**1,992,642,915.00**	**25,202.59 +**	**0.00 %+**	**1,421,985,430.00**	**1,421,985,430.00**	**1,421,985,430.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17033001/22020101	Local Travel and Transport - Training		175,000.00	4,000,000.00	530,000.00	355,000.00 +	66.98 %+			
17033001/22020102	Local Travel and Transport - Others	828,900.00	13,906,292.00		13,910,000.00	3,708.00 +	0.03 %+	900,000.00	900,000.00	900,000.00
17033001/22020103	International Transport and Travels - Training			2,000,000.00	1,970,000.00	1,970,000.00 +	100.00 %+	212,500,000.00	212,500,000.00	212,500,000.00
17033001/22020104	International Transport and Travels - Others		2,434,713.68	5,000,000.00	2,800,000.00	365,286.32 +	13.05 %+			
17033001/22020105	Hotel Accommodation	5,106,117.86	3,234,875.00		3,250,000.00	15,125.00 +	0.47 %+	5,400,000.00	5,400,000.00	5,400,000.00
17033001/22020201	Electricity Charges	1,824,500.00	1,895,645.00	10,000,000.00	2,730,000.00	834,355.00 +	30.56 %+	1,950,000.00	1,950,000.00	1,950,000.00
17033001/22020202	Telephone Charges	111,000.00	125,000.00	2,500,000.00	2,500,000.00	2,375,000.00 +	95.00 %+	150,000.00	150,000.00	150,000.00
17033001/22020203	Internet Access Charges	33,639,798.98	32,656,246.74	2,300,000.00	32,660,000.00	3,753.26 +	0.01 %+	35,300,000.00	35,300,000.00	35,300,000.00
17033001/22020204	Satellite Broadcasting Access Charges		29,600.00		30,000.00	400.00 +	1.33 %+			
17033001/22020205	Water Rates	2,840,000.00	9,422,200.00	2,500,000.00	9,500,000.00	77,800.00 +	0.82 %+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020301	Office Stationeries/Computer Consumables	58,216,555.00	120,405,753.39	15,000,000.00	120,410,000.00	4,246.61 +	0.00 %+	61,150,000.00	61,150,000.00	61,150,000.00
17033001/22020302	Books			2,000,000.00	1,940,000.00	1,940,000.00 +	100.00 %+			
17033001/22020303	Newspapers	245,300.00	665,900.00	400,000.00	670,000.00	4,100.00 +	0.61 %+	300,000.00	300,000.00	300,000.00
17033001/22020304	Magazines & Periodicals			600,000.00	600,000.00	600,000.00 +	100.00 %+			
17033001/22020305	Printing of Non Security Documents	3,587,950.00		5,000,000.00	20,000.00	20,000.00 +	100.00 %+	3,800,000.00	3,800,000.00	3,800,000.00
17033001/22020306	Printing of Security Documents	133,200.00	5,168,920.00	3,000,000.00	5,200,000.00	31,080.00 +	0.60 %+	150,000.00	150,000.00	150,000.00
17033001/22020307	Drugs & Medical Supplies			2,500,000.00	4,950,000.00	4,950,000.00 +	100.00 %+			
17033001/22020309	Uniforms & Other Clothing	587,500.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
17033001/22020310	Teaching aids/ Instruction Materials	800,000.00	545,091.61	5,000,000.00	1,700,000.00	1,154,908.39 +	67.94 %+	840,000.00	840,000.00	840,000.00
17033001/22020312	Service Materials		961,000.00	2,500,000.00	1,490,000.00	529,000.00 +	35.50 %+			
17033001/22020401	Maintenance of Motor Vehicle /Transport Equipment	4,633,200.00	8,273,670.00	5,000,000.00	8,300,000.00	26,330.00 +	0.32 %+	4,850,000.00	4,850,000.00	4,850,000.00
17033001/22020402	Maintenance of Office Furniture	1,034,000.00	30,156,831.72	4,000,000.00	30,160,000.00	3,168.28 +	0.01 %+	1,100,000.00	1,100,000.00	1,100,000.00
17033001/22020403	Maintenance of Office Building Residential Qtrs.	34,446,392.90	950,000.00	5,000,000.00	1,000,000.00	50,000.00 +	5.00 %+	36,200,000.00	36,200,000.00	36,200,000.00
17033001/22020404	Maintenance of Office / IT Equipment	10,380,809.87	5,044,066.00	2,500,000.00	5,083,000.00	38,934.00 +	0.77 %+	10,900,000.00	10,900,000.00	10,900,000.00
17033001/22020405	Maintenance of Plants & Generators	467,950.00	935,500.00	2,000,000.00	1,190,000.00	254,500.00 +	21.39 %+	500,000.00	500,000.00	500,000.00
17033001/22020406	Other maintenance Services	7,027,947.00	3,279,322.00	2,500,000.00	3,280,000.00	678.00 +	0.02 %+	7,400,000.00	7,400,000.00	7,400,000.00
17033001/22020413	Minor Road Maintenance		9,687,000.00		9,690,000.00	3,000.00 +	0.03 %+			
17033001/22020501	Local Training	782,000.00	80,000.00	2,500,000.00	100,000.00	20,000.00 +	20.00 %+	850,000.00	850,000.00	850,000.00
17033001/22020503	Training & Staff Development	4,359,817.64	310,000.00		320,000.00	10,000.00 +	3.13 %+	4,600,000.00	4,600,000.00	4,600,000.00
17033001/22020506	Seminar and Conferences	9,422,000.00	2,195,000.00	7,200,000.00	2,200,000.00	5,000.00 +	0.23 %+	9,900,000.00	9,900,000.00	9,900,000.00
17033001/22020601	Security Services	4,266,000.00	2,422,500.00		2,430,000.00	7,500.00 +	0.31 %+	4,500,000.00	4,500,000.00	4,500,000.00
17033001/22020604	Security Votes	808,000.00	4,906,000.00		4,907,000.00	1,000.00 +	0.02 %+	850,000.00	850,000.00	850,000.00
17033001/22020605	Cleaning &Fumigation Services	2,857,600.00	980,000.00	2,400,000.00	2,400,000.00	1,420,000.00 +	59.17 %+	3,000,000.00	3,000,000.00	3,000,000.00
17033001/22020701	Financial Consulting	5,023,052.50	19,434,157.58		19,450,000.00	15,842.42 +	0.08 %+	5,300,000.00	5,300,000.00	5,300,000.00
17033001/22020702	Information Technology Consulting	106,238,350.32	88,320,483.98	3,200,000.00	88,350,000.00	29,516.02 +	0.03 %+	111,600,000.00	111,600,000.00	111,600,000.00
17033001/22020703	Legal Services	3,605,000.00	4,500,000.00	2,300,000.00	4,510,000.00	10,000.00 +	0.22 %+	3,800,000.00	3,800,000.00	3,800,000.00
17033001/22020704	Engineering Services			1,500,000.00	50,000.00	50,000.00 +	100.00 %+			
17033001/22020705	Architectural Services			1,500,000.00	50,000.00	50,000.00 +	100.00 %+			
17033001/22020706	Surveying Services			1,300,000.00	20,000.00	20,000.00 +	100.00 %+			
17033001/22020707	Agricultural Consulting			1,300,000.00	1,300,000.00	1,300,000.00 +	100.00 %+			
17033001/22020711	Other Consulting Services (Annual Auditing)	390,000.00	500,000.00	3,300,000.00	1,035,000.00	535,000.00 +	51.69 %+	410,000.00	410,000.00	410,000.00
17033001/22020801	Motor Vehicle Fuel Cost	3,665,650.00	13,492,000.00	2,000,000.00	13,500,000.00	8,000.00 +	0.06 %+	3,850,000.00	3,850,000.00	3,850,000.00
17033001/22020803	Plant /Generator Fuel Cost	3,634,000.00	14,503,000.00	3,600,000.00	14,510,000.00	7,000.00 +	0.05 %+	3,830,000.00	3,830,000.00	3,830,000.00
17033001/22020901	Bank Charges (Other Than interest)		324,191.48	2,000,000.00	2,000,000.00	1,675,808.52 +	83.79 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17033001/22020902	Insurance Premium	40,832,921.06	23,507,790.21	1,300,000.00	23,510,000.00	2,209.79 +	0.01 %+	42,900,000.00	42,900,000.00	42,900,000.00
17033001/22021001	Refreshment & Meals	6,046,164.00	5,389,160.00	1,200,000.00	5,390,000.00	840.00 +	0.02 %+	6,350,000.00	6,350,000.00	6,350,000.00
17033001/22021002	Honorarium & Sitting Allowance (Including external examiners	67,983,907.42	34,173,600.00	1,600,000.00	34,180,000.00	6,400.00 +	0.02 %+	71,400,000.00	71,400,000.00	71,400,000.00
17033001/22021003	Publicity & Advertisements	5,187,475.00	11,919,975.00	4,000,000.00	12,000,000.00	80,025.00 +	0.67 %+	5,450,000.00	5,450,000.00	5,450,000.00
17033001/22021004	Medical Expenses	12,278,020.50	11,683,699.29		11,690,000.00	6,300.71 +	0.05 %+	12,900,000.00	12,900,000.00	12,900,000.00
17033001/22021005	Service School Fees Payment	266,624.63	41,000.00		45,000.00	4,000.00 +	8.89 %+	300,000.00	300,000.00	300,000.00
17033001/22021006	Postages & Courier Services	10,499,898.59	6,888,634.28	200,000.00	6,900,000.00	11,365.72 +	0.16 %+	11,000,000.00	11,000,000.00	11,000,000.00
17033001/22021007	Welfare Packages	1,777,684.20	3,436,155.71	4,000,000.00	4,000,000.00	563,844.29 +	14.10 %+	1,900,000.00	1,900,000.00	1,900,000.00
17033001/22021008	Subscription To Professional Bodies	220,000.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
17033001/22021009	Sporting Activities	450,000.00		3,000,000.00	100,000.00	100,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
17033001/22021014	Annual Budget Expenses and Administration			900,000.00	900,000.00	900,000.00 +	100.00 %+			
17033001/22021016	Servicom			1,200,000.00	1,200,000.00	1,200,000.00 +	100.00 %+			
17033001/22021021	Special Days/Celebrations	3,461,561.25	4,888,670.00	6,000,000.00	5,880,000.00	991,330.00 +	16.86 %+	3,650,000.00	3,650,000.00	3,650,000.00
17033001/22021022	DONATIONS		100,000.00		120,000.00	20,000.00 +	16.67 %+			
17033001/22021026	Common Services (Committe/Commissions)	114,000.00	675,450.00	3,000,000.00	3,000,000.00	2,324,550.00 +	77.49 %+	200,000.00	200,000.00	200,000.00
17033001/22021033	Accreditation	3,819,100.00	5,519,060.00		5,550,000.00	30,940.00 +	0.56 %+	4,000,000.00	4,000,000.00	4,000,000.00
17033001/22020103	Staff Loans and Advances	202,435,492.10	220,408,916.30		220,420,000.00	11,083.70 +	0.01 %+			
Sub-Total: Overhead		**666,335,440.82**	**730,552,070.97**	**147,400,000.00**	**759,180,000.00**	**28,627,929.03 +**	**3.77 %+**	**700,280,000.00**	**700,280,000.00**	**700,280,000.00**
Total Recurrent Expenditure		**2,782,512,059.37**	**2,723,169,783.38**	**1,447,400,000.00**	**2,751,822,915.00**	**28,653,131.62 +**	**1.04 %+**	**2,122,265,430.00**	**2,122,265,430.00**	**2,122,265,430.00**
21001001 - Ministry of Health										
21001001/21010101	Basic Salary	454,716,937.23	562,330,214.87	289,216,520.00	562,331,214.00	999.13 +	0.00 %+	465,427,130.00	479,216,520.00	519,216,520.00
21001001/21020101	Housing/Rent Allowance	69,384,846.04	67,163,081.73	77,576,790.00	69,576,790.00	2,413,708.27 +	3.47 %+	72,854,090.00	77,576,790.00	77,576,790.00
21001001/21020102	Transport Allowance	11,081,911.98	11,801,412.62	3,212,330.00	11,812,330.00	10,917.38 +	0.09 %+	11,636,000.00	3,212,330.00	3,212,330.00
21001001/21020103	Meal Subsidy	5,130,456.85	5,463,936.40	1,397,590.00	5,497,590.00	33,653.60 +	0.61 %+	5,400,000.00	1,397,590.00	1,397,590.00
21001001/21020104	Utility Allowance	4,331,754.00	4,272,326.00	11,167,570.00	11,167,570.00	6,895,244.00 +	61.74 %+	4,500,000.00	5,167,570.00	5,167,570.00
21001001/21020105	Entertainment Allowance	876,131.25	1,181,170.00		1,200,000.00	18,830.00 +	1.57 %+	1,000,000.00		
21001001/21020106	Leave Allowance			18,840,580.00	6,140,580.00	6,140,580.00 +	100.00 %+		18,840,580.00	18,840,580.00
21001001/21020107	Domestic Staff Allowance	95,816,358.12	100,568,550.20	55,387,723.00	100,587,723.00	19,172.80 +	0.02 %+	100,600,000.00	100,387,723.00	100,387,723.00
21001001/21020108	Shift Allowance	19,365,989.01	20,926,166.43	26,075,950.00	25,355,950.00	4,429,783.57 +	17.47 %+	2,400,000.00	26,075,950.00	26,075,950.00
21001001/21020109	Call Duties Allowance	46,153,261.42	56,282,957.33	96,662,000.00	56,612,000.00	329,042.67 +	0.58 %+	48,400,000.00	50,662,000.00	52,662,000.00
21001001/21020111	Hazard Allowance	12,581,703.44	14,054,753.92		14,100,000.00	45,246.08 +	0.32 %+	13,200,000.00	13,200,000.00	13,200,000.00
21001001/21020112	Rural Posting Allowance	3,559,369.00	10,911,008.77		10,950,000.00	38,991.23 +	0.36 %+	3,800,000.00	3,800,000.00	3,800,000.00
21001001/21020113	Teaching Allowance	160,032.00	160,032.00		720,000.00	559,968.00 +	77.77 %+	200,000.00	200,000.00	200,000.00
21001001/21020114	Admin Allowance	1,872,914.50	1,929,934.40	26,114,000.00	13,064,000.00	11,134,065.60 +	85.23 %+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/21020125	Inducement Allowance	6,411,742.40	6,777,839.10		6,800,000.00	22,160.90 +	0.33 %+	6,800,000.00		
21001001/21020126	Journal Allowance	63,000.00	84,000.00		85,000.00	1,000.00 +	1.18 %+	100,000.00		
21001001/21020131	Arrears (Allowances)	31,402,966.69	36,668,521.00		36,700,000.00	31,479.00 +	0.09 %+	33,000,000.00		
Sub Total: Personnel Cost		**762,909,373.93**	**900,575,904.77**	**605,651,053.00**	**932,700,747.00**	**32,124,842.23 +**	**3.44 %+**	**771,317,220.00**	**781,737,053.00**	**823,737,053.00**
21001001/22020101	Local Transport & Travel-Training	1,792,626.00	610,000.00	500,000.00	620,000.00	10,000.00 +	1.61 %+	2,000,000.00	2,000,000.00	2,000,000.00
21001001/22020102	Local Transport & Travel-Others	10,464,880.00	774,000.00	1,000,000.00	880,000.00	106,000.00 +	12.05 %+	1,100,000.00	1,100,000.00	1,100,000.00
21001001/22020104	International Transport & Travel-Others			4,500,000.00	3,680,000.00	3,680,000.00 +	100.00 %+			
21001001/22020201	Electricity Charges	42,000.00	110,100.00		120,000.00	9,900.00 +	8.25 %+	100,000.00	100,000.00	100,000.00
21001001/22020202	Telephone Charges	5,180,000.00						100,000.00	100,000.00	100,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/22020203	Internet Access Charges	15,000.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
21001001/22020205	Water Rates			400,000.00	400,000.00	400,000.00 +	100.00 %+			
21001001/22020301	Office Stationeries/Computer Consumables	5,546,643.92	2,198,096.59	1,500,000.00	2,200,000.00	1,903.41 +	0.09 %+	3,700,000.00	3,700,000.00	3,700,000.00
21001001/22020303	Newspapers			150,000.00	25,000.00	25,000.00 +	100.00 %+			
21001001/22020304	Magazines & Periodicals		120,000.00		125,000.00	5,000.00 +	4.00 %+			
21001001/22020305	Printing of Non Security Documents	820,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
21001001/22020306	Printing of Security Documents	200,000.00		1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	210,000.00	210,000.00	210,000.00
21001001/22020307	Drugs/Laboratory/Medical Supplies	3,654,136.00	8,615,500.00	3,000,000.00	8,650,000.00	34,500.00 +	0.40 %+	3,800,000.00	3,800,000.00	3,800,000.00
21001001/22020309	Uniforms & Other Clothing			500,000.00	500,000.00	500,000.00 +	100.00 %+			
21001001/22020312	Service Materials	2,030,800.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
21001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	541,800.00	7,263,400.00	1,500,000.00	7,280,000.00	16,600.00 +	0.23 %+	600,000.00	600,000.00	600,000.00
21001001/22020402	Maintenance of Office Furniture		120,000.00		130,000.00	10,000.00 +	7.69 %+			
21001001/22020403	Maintenance of Office Building/Residential Qtrs.	80,000.00		600,000.00	600,000.00	600,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
21001001/22020404	Maintenance of Office IT Equipment	143,450.00		300,000.00	300,000.00	300,000.00 +	100.00 %+	150,000.00	150,000.00	150,000.00
21001001/22020405	Maintenance of Plants/Generators			400,000.00	400,000.00	400,000.00 +	100.00 %+			
21001001/22020406	Other Maintenance Services	1,084,387.50	603,000.00	500,000.00	605,000.00	2,000.00 +	0.33 %+	800,000.00	800,000.00	800,000.00
21001001/22020501	Local Training	691,000.00		4,000,000.00	3,765,000.00	3,765,000.00 +	100.00 %+			
21001001/22020506	Seminars & Conferences	389,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
21001001/22020605	Cleaning & Fumigation Services		1,548,500.00	300,000.00	1,550,000.00	1,500.00 +	0.10 %+			
21001001/22020709	Research and Studies	252,000.00								
21001001/22020710	Monitoring and evaluation	2,284,000.00	4,848,715.00	5,000,000.00	5,000,000.00	151,285.00 +	3.03 %+	1,100,000.00	1,100,000.00	1,100,000.00
21001001/22020801	Motor Vehicle Fuel Cost	324,500.00	274,000.00	1,500,000.00	1,500,000.00	1,226,000.00 +	81.73 %+	350,000.00	350,000.00	350,000.00
21001001/22020803	Plant/Generator Fuel Cost	443,000.00	498,000.00	500,000.00	500,000.00	2,000.00 +	0.40 %+	300,000.00	300,000.00	300,000.00
21001001/22020901	Bank Charges (Other Than Interest)	488,250.89	458,447.04	100,000.00	460,000.00	1,552.96 +	0.34 %+	400,000.00	400,000.00	400,000.00
21001001/22021001	Refreshments & Meals	1,542,300.00		500,000.00	500,000.00	500,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
21001001/22021002	Honorarium & Sitting Allowance	5,610,190.63						3,000,000.00	3,000,000.00	3,000,000.00
21001001/22021003	Publicity & Advertisements	1,020,000.00		1,000,000.00	955,000.00	955,000.00 +	100.00 %+			
21001001/22021006	Postages & Courier Services	12,000.00	32,000.00	200,000.00	200,000.00	168,000.00 +	84.00 %+	100,000.00	100,000.00	100,000.00
21001001/22021007	Welfare Packages	248,000.00		1,000,000.00	10,000.00	10,000.00 +	100.00 %+	250,000.00	250,000.00	250,000.00
21001001/22021014	Annual Budget Expenses and Administration	446,000.00	541,200.00	500,000.00	545,000.00	3,800.00 +	0.70 %+	500,000.00	500,000.00	500,000.00
21001001/22021019	Medical Expenses . -International			5,000,000.00	3,390,000.00	3,390,000.00 +	100.00 %+			
21001001/22021021	Special Days/Celebrations	2,500,000.00	4,986,500.00	4,000,000.00	4,990,000.00	3,500.00 +	0.07 %+	2,600,000.00	2,600,000.00	2,600,000.00
21001001/22021027	Intervention and Response to epidemic prone diseases (COVI19	141,682,000.00		200,000,000.00	87,340,000.00	87,340,000.00 +	100.00 %+	150,000,000.00	160,000,000.00	160,000,000.00
21001001/22021033	Accreditation Expenses	900,000.00						1,000,000.00	1,000,000.00	1,000,000.00
Sub-Total: Overhead		**190,427,964.94**	**33,601,458.63**	**244,850,000.00**	**143,620,000.00**	**110,018,541.37 +**	**76.60 %+**	**173,560,000.00**	**183,560,000.00**	**183,560,000.00**
Total Recurrent Expenditure		**953,337,338.87**	**934,177,363.40**	**850,501,053.00**	**1,076,320,747.00**	**142,143,383.60 +**	**13.21 %+**	**944,877,220.00**	**965,297,053.00**	**1,007,297,053.00**
14001004 - FSP										
14001004/22020101	Local Transport & Travel-Training			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	400,000.00	400,000.00
14001004/22020102	Local Transport & Travel-Others			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14001004/22020205	Water Rates			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
14001004/22020301	Office Stationeries/Computer Consumables			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14001004/22020402	Maintenance of Office Furniture			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
14001004/22020404	Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
14001004/22020405 Maintenance of Plants/Generators			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14001004/22020406 Other Maintenance Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14001004/22020601 Security Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14001004/22020605 Cleaning & Fumigation Services			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14001004/22020803 Plant/Generator Fuel Cost			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
14001004/22021003 Publicity & Advertisements			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
14001004/22021014 Annual Budget Expenses and Admin			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
14001004/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**2,900,000.00**	**2,900,000.00**	**2,900,000.00 +**	**100.00 %+**	**2,900,000.00**	**3,100,000.00**	**3,100,000.00**
Total Recurrent Expenditure			**2,900,000.00**	**2,900,000.00**	**2,900,000.00 +**	**100.00 %+**	**2,900,000.00**	**3,100,000.00**	**3,100,000.00**
21026001 - ESUT College Of Medicine (TEACHING HOSPITAL)									
17021002/21010101 Basic Salary	11,751,000.00	20,034,268.71		20,035,000.00	731.29 +	0.00 %+			
17021002/21020107 Domestic Staff Allowance		1,928,000.00		1,930,000.00	2,000.00 +	0.10 %+			
17021002/21020109 Call Duties Allowance	150,000.00	964,000.00		970,000.00	6,000.00 +	0.62 %+			
17021002/21020111 Hazard Allowance	90,000.00	120,000.00		130,000.00	10,000.00 +	7.69 %+			
17021002/21020113 Teaching Allowance		300,000.00		320,000.00	20,000.00 +	6.25 %+			
Sub Total: Personnel Cost	**11,991,000.00**	**23,346,268.71**		**23,385,000.00**	**38,731.29 +**	**0.17 %+**			
17021002/22020101 Local Transport & Travel-Training	10,760.75	70,700.00		80,000.00	9,300.00 +	11.63 %+	100,000.00	100,000.00	100,000.00
17021002/22020102 Local Transport & Travel-Others	704,491.00	13,663,579.79	2,000,000.00	13,670,000.00	6,420.21 +	0.05 %+	750,000.00	750,000.00	750,000.00
17021002/22020105 Hotel Accommodation		26,338.00		30,000.00	3,662.00 +	12.21 %+			
17021002/22020201 Electricity Charges	742,700.00	10,006,547.00	1,300,000.00	10,100,000.00	93,453.00 +	0.93 %+	800,000.00	800,000.00	800,000.00
17021002/22020202 Telephone Charges	1,250,370.00	802,500.00		810,000.00	7,500.00 +	0.93 %+	1,300,000.00	1,300,000.00	1,300,000.00
17021002/22020203 Internet Access Charges	402,955.00	219,200.00	500,000.00	390,000.00	170,800.00 +	43.79 %+	450,000.00	450,000.00	450,000.00
17021002/22020205 Water Rate	3,343,075.00	1,403,624.70	500,000.00	1,410,000.00	6,375.30 +	0.45 %+	350,000.00	350,000.00	350,000.00
17021002/22020206 Sewerage Charges		231,300.00	900,000.00	233,000.00	1,700.00 +	0.73 %+			
17021002/22020301 Office Stationeries/Computer Consumables	5,958,183.50	2,868,819.00	2,000,000.00	2,870,000.00	1,181.00 +	0.04 %+	6,300,000.00	6,300,000.00	6,300,000.00
17021002/22020302 Books			500,000.00	130,000.00	130,000.00 +	100.00 %+			
17021002/22020305 Printing of Non Security Documents		2,710,120.00	2,000,000.00	2,720,000.00	9,880.00 +	0.36 %+			
17021002/22020306 Printing of Security Documents			2,000,000.00	9,000.00	9,000.00 +	100.00 %+			
17021002/22020307 Drugs/Laboratory/Medical Supplies	889,500.00	161,400.00	2,000,000.00	220,000.00	58,600.00 +	26.64 %+	950,000.00	950,000.00	950,000.00
17021002/22020309 Uniforms & Other Clothing		13,640,000.00		13,650,000.00	10,000.00 +	0.07 %+			
17021002/22020312 Service Materials	2,009,900.00	5,485,095.00	500,000.00	5,490,000.00	4,905.00 +	0.09 %+	2,120,000.00	2,120,000.00	2,120,000.00
17021002/22020401 Maintenance of Motor Vehicles/Transport Equipment	254,500.00	898,450.00	500,000.00	900,000.00	1,550.00 +	0.17 %+	300,000.00	300,000.00	300,000.00
17021002/22020402 Maintenance of Office Furniture	320,400.00	1,021,250.00	600,000.00	1,030,000.00	8,750.00 +	0.85 %+	350,000.00	350,000.00	350,000.00
17021002/22020403 Maintenance of Office Building/Residential Qtrs.	5,436,518.00	3,780,513.00	500,000.00	3,800,000.00	19,487.00 +	0.51 %+	5,700,000.00	5,700,000.00	5,700,000.00
17021002/22020404 Maintenance of Office IT Equipment	607,400.00	864,250.00	200,000.00	867,000.00	2,750.00 +	0.32 %+	650,000.00	650,000.00	650,000.00
17021002/22020405 Maintenance of Plants/Generators	696,500.00	751,300.00	400,000.00	760,000.00	8,700.00 +	1.14 %+	750,000.00	750,000.00	750,000.00
17021002/22020406 Other Maintenance Services	996,348.75	3,778,357.40	500,000.00	3,780,000.00	1,642.60 +	0.04 %+	1,100,000.00	1,100,000.00	1,100,000.00
17021002/22020501 Local Training	179,000.00	360,350.00		370,000.00	9,650.00 +	2.61 %+	200,000.00	200,000.00	200,000.00
17021002/22020506 Seminar and Conferences	60,000.00		1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
17021002/22020601 Security Services	15,000.00	1,373,455.00		1,400,000.00	26,545.00 +	1.90 %+	100,000.00	100,000.00	100,000.00
17021002/22020605 Cleaning & Fumigation Services	441,700.00	1,238,850.00	1,000,000.00	1,250,000.00	11,150.00 +	0.89 %+	500,000.00	500,000.00	500,000.00
17021002/22020709 Research and Studies			1,000,000.00	540,000.00	540,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17021002/22020710	Monitoring and evaluation			1,000,000.00	198,000.00	198,000.00 +	100.00 %+			
17021002/22020801	Motor Vehicle Fuel Cost	4,752,460.00	5,328,990.00	1,000,000.00	5,350,000.00	21,010.00 +	0.39 %+	5,000,000.00	5,000,000.00	5,000,000.00
17021002/22020803	Plant /Generator Fuel Cost	1,150,100.00	630,000.00	1,000,000.00	760,000.00	130,000.00 +	17.11 %+	1,220,000.00	1,220,000.00	1,220,000.00
17021002/22020901	Bank Charges (Other than Interest)	139,467.74	309,416.76	100,000.00	310,000.00	583.24 +	0.19 %+	150,000.00	150,000.00	150,000.00
17021002/22021001	Refreshment & Meals	6,127,770.00	19,939,956.00	800,000.00	19,950,000.00	10,044.00 +	0.05 %+	6,450,000.00	6,450,000.00	6,450,000.00
17021002/22021002	Honorarium & Sitting Allowance	6,603,330.00	49,035,631.25		49,100,000.00	64,368.75 +	0.13 %+	7,000,000.00	7,000,000.00	7,000,000.00
17021002/22021003	Publicity & Advertisement	550,000.00	2,046,521.05		2,047,000.00	478.95 +	0.02 %+	600,000.00	600,000.00	600,000.00
17021002/22021004	Medical Expenses	5,000.00		1,200,000.00	43,000.00	43,000.00 +	100.00 %+	400,000.00	400,000.00	400,000.00
17021002/22021005	Services School Fees Payment	221,000.00	1,332,620.00		1,340,000.00	7,380.00 +	0.55 %+	250,000.00	250,000.00	250,000.00
17021002/22021006	Postages & Courier Services	5,500.00	10,500.00		12,000.00	1,500.00 +	12.50 %+	100,000.00	100,000.00	100,000.00
17021002/22021007	Welfare Packages	5,162,050.00	3,870,950.00	1,500,000.00	3,880,000.00	9,050.00 +	0.23 %+	5,450,000.00	5,450,000.00	5,450,000.00
17021002/22021008	Subscription To Professional Bodies	300,000.00		2,000,000.00	10,000.00	10,000.00 +	100.00 %+	350,000.00	350,000.00	350,000.00
17021002/22021014	Annual Budget Expenses	370,000.00	986,000.00	200,000.00	990,000.00	4,000.00 +	0.40 %+	400,000.00	400,000.00	400,000.00
17021002/22021016	Servicom			600,000.00	600,000.00	600,000.00 +	100.00 %+			
17021002/22021021	Special Day Celebration	3,413,848.75	6,589,061.25	2,000,000.00	6,600,000.00	10,938.75 +	0.17 %+	3,600,000.00	3,600,000.00	3,600,000.00
17021002/22021033	Accreditation	4,863,300.00	5,559,450.00		5,600,000.00	40,550.00 +	0.72 %+	5,100,000.00	5,100,000.00	5,100,000.00
Sub-Total: Overhead		**57,983,128.49**	**160,995,095.20**	**31,300,000.00**	**164,299,000.00**	**3,303,904.80 +**	**2.01 %+**	**58,940,000.00**	**58,940,000.00**	**58,940,000.00**
Total Recurrent Expenditure		**69,974,128.49**	**184,341,363.91**	**31,300,000.00**	**187,684,000.00**	**3,342,636.09 +**	**1.78 %+**	**58,940,000.00**	**58,940,000.00**	**58,940,000.00**
21026002 - Park Lane Specialist Hospital										
21027015/21010101	Basic Salary	3,266,730,472.88	3,600,046,810.51	3,732,956,771.00	3,608,064,671.00	8,017,860.49 +	0.22 %+	3,130,066,990.00	3,432,956,771.00	3,632,956,771.00
21027015/21010103	Consolidated Revenue Fund Charges - Salaries		800.00		900.00	100.00 +	11.11 %+			
21027015/21020101	Housing/Rent Allowance	265,613,610.67	297,329,761.66	443,852,249.00	304,002,249.00	6,672,487.34 +	2.19 %+	278,894,290.00	443,852,249.00	443,852,249.00
21027015/21020102	Transport Allowance	24,453,005.59	17,000.00		17,100.00	100.00 +	0.58 %+	25,675,660.00		
21027015/21020103	Meal Subsidy	500.00	7,200.00		7,300.00	100.00 +	1.37 %+	520.00		
21027015/21020104	Utility Allowance		6,500.00		6,800.00	300.00 +	4.41 %+			
21027015/21020108	Shift Allowance	113,004,516.29	114,963,272.35		115,000,000.00	36,727.65 +	0.03 %+	118,654,740.00		
21027015/21020109	Call Duties Allowance	604,015,272.40	648,899,791.60		648,900,791.00	999.40 +	0.00 %+	634,216,030.00		
21027015/21020111	Hazard Allowance	39,036,699.64	35,365,954.89		35,370,000.00	4,045.11 +	0.01 %+	40,988,540.00		
21027015/21020112	Rural Posting Allowance		9,489,872.59		9,490,000.00	127.41 +	0.00 %+			
21027015/21020113	Teaching Allowance	81,938,926.96	79,707,812.92		80,000,000.00	292,187.08 +	0.37 %+	86,035,870.00		
21027015/21020131	Arrears (Allowances)	286,475,943.01	55,812,267.89		55,850,000.00	37,732.11 +	0.07 %+	300,799,740.00		
21027015/21020132	Professional Duty Allowance		61,697,157.37		62,000,000.00	302,842.63 +	0.49 %+			
Sub Total: Personnel Cost		**4,681,268,947.44**	**4,903,344,201.78**	**4,176,809,020.00**	**4,918,709,811.00**	**15,365,609.22 +**	**0.31 %+**	**4,615,332,380.00**	**3,876,809,020.00**	**4,076,809,020.00**
21026002/22020201	Local Transport & Travel-Training							63,800,000.00	63,800,000.00	63,800,000.00
21026002/22020102	Local Transport & Travel-Others	2,444,365.00	3,141,705.00	3,400,000.00	3,400,000.00	258,295.00 +	7.60 %+	2,600,000.00	2,600,000.00	2,600,000.00
21026002/21020105	Hotel Accommodation	2,234,033.00	3,513,241.00		3,520,000.00	6,759.00 +	0.19 %+	2,350,000.00	2,350,000.00	2,350,000.00
21026002/22020201	Electricity Charges	60,741,029.00	55,370,921.75	10,000,000.00	55,380,000.00	9,078.25 +	0.02 %+			
21026002/22020202	Telephone Charges		42,000.00		43,000.00	1,000.00 +	2.33 %+			
21026002/22020203	Internet Access Charges	117,000.00	127,000.00	300,000.00	257,000.00	130,000.00 +	50.58 %+	120,000.00	120,000.00	120,000.00
21026002/22020205	Water Rates	12,590,563.00	16,013,000.00	2,000,000.00	16,100,000.00	87,000.00 +	0.54 %+	13,200,000.00	13,200,000.00	13,200,000.00
21026002/22020301	Office Stationeries/Computer Consumables	10,247,936.00	11,664,940.00	4,000,000.00	11,680,000.00	15,060.00 +	0.13 %+	10,700,000.00	10,700,000.00	10,700,000.00
21026002/21020302	Books	400,000.00						420,000.00	420,000.00	420,000.00
21026002/22020305	Printing of Non Security Documents	7,466,625.00	11,241,438.00	8,000,000.00	11,250,000.00	8,562.00 +	0.08 %+	7,800,000.00	7,800,000.00	7,800,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21026002/22020306	Printing of Security Documents			500,000.00	500,000.00	500,000.00 +	100.00 %+			
21026002/21020307	Drugs & Medical Supplies	155,067,103.00	72,965,858.00	20,000,000.00	72,966,858.00	1,000.00 +	0.00 %+	162,800,000.00	162,800,000.00	162,800,000.00
21026002/21020311	Food Stuff/Catering Materials Supplies			6,000,000.00	6,000,000.00	6,000,000.00 +	100.00 %+			
21026002/21020312	Service Materials	217,428,578.00	261,180,215.12	30,000,000.00	261,181,215.00	999.88 +	0.00 %+	189,150,000.00	228,300,000.00	228,300,000.00
21026002/22020401	Maintenance of Motor Vehicles/Transport Equipment	884,905.00	17,131,000.00	1,500,000.00	17,200,000.00	69,000.00 +	0.40 %+	1,000,000.00	1,000,000.00	1,000,000.00
21026002/22020402	Maintenance of Office Furniture	4,500.00	3,007,120.00	2,000,000.00	3,100,000.00	92,880.00 +	3.00 %+	100,000.00	100,000.00	100,000.00
21026002/22020403	Maintenance of Office Building/Residential Qtrs.	8,039,520.00	8,577,371.00	5,000,000.00	8,580,000.00	2,629.00 +	0.03 %+	8,400,000.00	8,400,000.00	8,400,000.00
21026002/22020404	Maintenance of Office IT Equipment	67,242,637.00	39,019,945.00	10,000,000.00	39,100,000.00	80,055.00 +	0.20 %+	70,600,000.00	70,600,000.00	70,600,000.00
21026002/22020405	Maintenance of Plants/Generators	4,489,951.00	8,230,275.00	6,500,000.00	8,250,000.00	19,725.00 +	0.24 %+	4,700,000.00	4,700,000.00	4,700,000.00
21026002/22020406	Other Maintenance Services	7,921,714.00	5,999,849.20	5,000,000.00	6,000,000.00	150.80 +	0.00 %+	8,300,000.00	8,300,000.00	8,300,000.00
21026002/21020503	Training & Staff Development	29,924,561.00	21,729,223.25	17,000,000.00	21,750,000.00	20,776.75 +	0.10 %+	31,400,000.00	31,400,000.00	31,400,000.00
21026002/21020601	Security Services	695,650.00	1,140,000.00	600,000.00	1,150,000.00	10,000.00 +	0.87 %+	700,000.00	700,000.00	700,000.00
21026002/22020605	Cleaning & Fumigation Services	5,414,042.00	9,876,070.00	10,000,000.00	10,000,000.00	123,930.00 +	1.24 %+	5,600,000.00	5,600,000.00	5,600,000.00
21026002/21020701	Financial Consulting		595,000.00		600,000.00	5,000.00 +	0.83 %+			
21026002/21020703	Legal Services	79,439,960.00	32,793,874.74	2,000,000.00	32,793,875.00	0.26 +	0.00 %+	83,400,000.00	83,400,000.00	83,400,000.00
21026002/22020803	Plant/Generator Fuel Cost	13,028,000.00	48,314,336.00	5,000,000.00	48,315,336.00	1,000.00 +	0.00 %+	13,600,000.00	13,600,000.00	13,600,000.00
21026002/21020806	Cooking Gas/Fuel Cost	1,297,000.00	8,811,825.00	1,000,000.00	8,850,000.00	38,175.00 +	0.43 %+	1,300,000.00	1,300,000.00	1,300,000.00
21026002/21020901	Bank Charges (Other than interest)	71,014.15	123,873.75	500,000.00	500,000.00	376,126.25 +	75.23 %+	100,000.00	100,000.00	100,000.00
21026002/21020902	Insurance Premium	904,390.00	154,000.00	700,000.00	700,000.00	546,000.00 +	78.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
21026002/22021001	Refreshments & Meals	78,061,140.00	112,594,590.00	10,000,000.00	112,595,590.00	1,000.00 +	0.00 %+	82,000,000.00	82,000,000.00	82,000,000.00
21026002/21021002	Honorarium & Sitting Allowance	42,825,072.00	73,992,978.00	10,000,000.00	73,993,978.00	1,000.00 +	0.00 %+	45,000,000.00	45,000,000.00	45,000,000.00
21026002/21021003	Publicity & Advertising	515,500.00	9,864,158.00	2,000,000.00	9,870,000.00	5,842.00 +	0.06 %+	550,000.00	550,000.00	550,000.00
21026002/21021004	Medical Expenses	3,753,500.00	1,505,750.00	7,000,000.00	2,170,000.00	664,250.00 +	30.61 %+	4,000,000.00	4,000,000.00	4,000,000.00
21026002/22021006	Postage & Courier Services		1,732,375.00	1,500,000.00	1,750,000.00	17,625.00 +	1.01 %+			
21026002/22021007	Welfare Packages	1,055,000.00		550,000.00	100,000.00	100,000.00 +	100.00 %+	1,100,000.00	1,100,000.00	1,100,000.00
21026002/21021013	Promotion (Service Wide)	815,000.00	440,000.00		450,000.00	10,000.00 +	2.22 %+	850,000.00	850,000.00	850,000.00
21026002/21021014	Annual Budget Expenses and Administration		996,450.00		1,000,000.00	3,550.00 +	0.36 %+			
21026002/21021022	Donations	7,735,000.00	13,010,520.41		13,050,000.00	39,479.59 +	0.30 %+	8,000,000.00	8,000,000.00	8,000,000.00
21026002/21021033	Accreditation	23,994,847.00	33,170,097.00	4,000,000.00	33,171,097.00	1,000.00 +	0.00 %+	25,200,000.00	25,200,000.00	25,200,000.00
Sub-Total: Overhead		**846,850,135.15**	**888,071,000.22**	**186,050,000.00**	**897,317,949.00**	**9,246,948.78 +**	**1.03 %+**	**849,840,000.00**	**888,990,000.00**	**888,990,000.00**
Total Recurrent Expenditure		**5,528,119,082.59**	**5,791,415,202.00**	**4,362,859,020.00**	**5,816,027,760.00**	**24,612,558.00 +**	**0.42 %+**	**5,465,172,380.00**	**4,765,799,020.00**	**4,965,799,020.00**
21102001 - State Health Board (SHB)										
21102001/21010101	Basic Salary (including Provision for payment t of HATTIS)	1,228,588,742.45	1,378,460,518.23	846,522,885.00	1,378,461,518.00	999.77 +	0.00 %+	1,290,018,180.00	851,828,932.00	921,828,932.00
21102001/21020101	Housing/Rent Allowance	163,894,225.30	167,599,445.24	150,005,494.00	167,600,445.00	999.76 +	0.00 %+	172,088,930.00	151,461,858.00	151,461,858.00
21102001/21020102	Transport Allowance	24,958,817.40	23,335,229.67	21,571,711.00	23,371,711.00	36,481.33 +	0.16 %+	26,206,760.00	21,781,145.00	21,781,145.00
21102001/21020103	Meal Subsidy	11,362,440.50	11,560,013.35	9,861,765.00	11,561,765.00	1,751.65 +	0.02 %+	11,930,560.00	9,957,511.00	9,957,511.00
21102001/21020104	Utility Allowance	8,781,520.00	8,969,514.00	4,757,446.00	9,007,446.00	37,932.00 +	0.42 %+	9,220,590.00	4,803,635.00	4,803,635.00
21102001/21020105	Entertainment Allowance	2,862,562.50	2,432,343.75	2,087,418.00	2,437,418.00	5,074.25 +	0.21 %+	3,005,690.00	2,107,684.00	2,107,684.00
21102001/21020106	Leave Allowance			35,414,510.00	814,510.00	814,510.00 +	100.00 %+		35,758,340.00	35,758,340.00
21102001/21020107	Domestic Staff Allowance	223,155,577.44	201,525,933.68	71,346,035.00	201,526,933.00	999.32 +	0.00 %+	179,825,110.00	72,038,715.00	72,038,715.00
21102001/21020108	Shift Allowance	74,465,341.72	75,687,536.08	53,309,497.00	75,689,497.00	1,960.92 +	0.00 %+	78,188,600.00	53,827,065.00	53,827,065.00
21102001/21020109	Call Duties Allowance	153,781,977.00	154,072,786.59	119,055,257.00	154,073,786.00	999.41 +	0.00 %+	161,471,070.00	120,211,133.00	120,211,133.00
21102001/21020110	Clinical Allowance			39,393.00	39,393.00	39,393.00 +	100.00 %+		39,775.00	39,775.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21102001/21020111 Hazard Allowance	36,195,461.32	135,098,848.99	36,483,421.00	135,099,848.00	999.01 +	0.00 %+	38,005,230.00	36,837,629.00	36,837,629.00
21102001/21020112 Rural Posting Allowance	18,228,559.58	16,517,603.99	1,555,911.00	16,525,911.00	8,307.01 +	0.05 %+	19,139,990.00	1,571,017.00	1,571,017.00
21102001/21020113 Teaching Allowance	81,930.24	2,287,388.76		2,290,000.00	2,611.24 +	0.11 %+	86,020.00		
21102001/21020114 Admin Allowance			14,312,893.00	2,607,893.00	2,607,893.00 +	100.00 %+		14,451,853.00	14,451,853.00
21102001/21020125 Inducement Allowance	5,440,024.02	5,148,016.03		5,150,000.00	1,983.97 +	0.04 %+	5,712,020.00		
21102001/21020131 Arrears (Allowances)	46,391,287.00	4,155,804.83		4,200,000.00	44,195.17 +	1.05 %+	48,710,850.00	110,615,025.00	110,615,025.00
21102001/21020132 Professional Duty Allowance								5,876,549.00	5,876,549.00
21102001/21020140 Hardship Allowance	62,256.00	62,256.00		65,000.00	2,744.00 +	4.22 %+	65,370.00		
Sub Total: Personnel Cost	**1,998,250,722.47**	**2,186,913,239.19**	**1,366,323,636.00**	**2,190,523,074.00**	**3,609,834.81 +**	**0.16 %+**	**2,043,674,970.00**	**1,493,167,866.00**	**1,563,167,866.00**
21102001/22020101 Local Transport & Travel-Training							10,000,000.00	10,000,000.00	10,000,000.00
21102001/22020102 Local Transport & Travel-Others			800,000.00	240,000.00	240,000.00 +	100.00 %+	3,000,000.00	3,200,000.00	3,500,000.00
21102001/22020104 International Transport & Travel-Others							5,000,000.00	6,000,000.00	6,000,000.00
21102001/22020201 Electricity Charges		50,000.00		60,000.00	10,000.00 +	16.67 %+	600,000.00	600,000.00	600,000.00
21102001/22020202 Telephone Charges	409,000.00	490,000.00		500,000.00	10,000.00 +	2.00 %+	200,000.00	200,000.00	200,000.00
21102001/22020203 Internet Access Charges	150,000.00	190,000.00	300,000.00	300,000.00	110,000.00 +	36.67 %+	200,000.00	200,000.00	200,000.00
21102001/22020205 Water Rates			100,000.00	100,000.00	100,000.00 +	100.00 %+			
21102001/22020206 Sewerage Charges			100,000.00	100,000.00	100,000.00 +	100.00 %+			
21102001/22020301 Office Stationeries/Computer Consumables	2,297,000.00	2,820,800.00	400,000.00	2,900,000.00	79,200.00 +	2.73 %+	2,500,000.00	2,500,000.00	2,500,000.00
21102001/22020303 Newspapers	2,000.00	10,000.00	150,000.00	150,000.00	140,000.00 +	93.33 %+	50,000.00	50,000.00	50,000.00
21102001/22020304 Magazines & Periodicals			250,000.00	250,000.00	250,000.00 +	100.00 %+			
21102001/22020305 Printing of Non Security Documents		100,000.00	500,000.00	500,000.00	400,000.00 +	80.00 %+	15,000,000.00	15,000,000.00	15,000,000.00
21102001/22020306 Printing of Security Documents		1,148,500.00	100,000.00	1,200,000.00	51,500.00 +	4.29 %+	3,000,000.00	3,000,000.00	3,000,000.00
21102001/22020312 Service Materials	55,000.00	85,000.00	100,000.00	100,000.00	15,000.00 +	15.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
21102001/22020401 Maintenance of Motor Vehicles/Transport Equipment		38,000.00	400,000.00	400,000.00	362,000.00 +	90.50 %+	5,000,000.00	5,000,000.00	5,000,000.00
21102001/22020402 Maintenance of Office Furniture							1,000,000.00	1,000,000.00	1,000,000.00
21102001/22020403 Maintenance of Office Building/Residential Qtrs.	30,000.00						100,000.00	100,000.00	100,000.00
21102001/22020405 Maintenance of Plants/Generators	2,000.00						100,000.00	100,000.00	100,000.00
21102001/22020406 Other Maintenance Services	49,000.00		200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
21102001/22020506 Seminar and Conferences			300,000.00	300,000.00	300,000.00 +	100.00 %+			
21102001/22020801 Motor Vehicle Fuel Cost	21,000.00	47,000.00	200,000.00	200,000.00	153,000.00 +	76.50 %+	100,000.00	100,000.00	100,000.00
21102001/22020803 Plant/Generator Fuel Cost			200,000.00	195,000.00	195,000.00 +	100.00 %+			
21102001/22020901 Bank Charges (Other Than Interest)	332.00	4,779.28		50,000.00	45,220.72 +	90.44 %+	10,000.00	10,000.00	10,000.00
21102001/22021001 Refreshments & Meals		64,500.00	200,000.00	200,000.00	135,500.00 +	67.75 %+			
21102001/22021014 Annual Budget Expenses and Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
21102001/22021016 Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
Sub-Total: Overhead	**3,015,332.00**	**5,048,579.28**	**4,500,000.00**	**8,145,000.00**	**3,096,420.72 +**	**38.02 %+**	**48,260,000.00**	**49,460,000.00**	**49,760,000.00**
Total Recurrent Expenditure	**2,001,266,054.47**	**2,191,961,818.47**	**1,370,823,636.00**	**2,198,668,074.00**	**6,706,255.53 +**	**0.31 %+**	**2,091,934,970.00**	**1,542,627,866.00**	**1,612,927,866.00**
21003001 - State Primary Health Care Development Agency									
21003001/22020101 Local Travel & Transport - Training	7,750,000.00						8,000,000.00	8,500,000.00	9,000,000.00
21003001/22020102 Local Travel & Transport - Others	14,043,615.61	950,000.00	1,500,000.00	1,484,000.00	534,000.00 +	35.98 %+	13,000,000.00	100,000.00	100,000.00
21003001/22020103 International Travel and Transport - Training	806,000.00		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+		800,000.00	800,000.00
21003001/22020102 International Transport & Travel-Others	10,500.00	15,000.00		16,000.00	1,000.00 +	6.25 %+			
21003001/22020105 Hotel Accommodation	5,815,600.00		300,000.00	140,000.00	140,000.00 +	100.00 %+	6,900,000.00	6,000,000.00	6,000,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/22020202	Telephone Charges	346,200.00	265,000.00	500,000.00	500,000.00	235,000.00 +	47.00 %+	400,000.00	400,000.00	400,000.00
21003001/22020203	Internet Access Charges	1,070,224.00	352,200.00	200,000.00	360,000.00	7,800.00 +	2.17 %+	1,100,000.00	1,100,000.00	1,100,000.00
21003001/22020205	Water Rates	390,000.00	320,000.00		350,000.00	30,000.00 +	8.57 %+	400,000.00	400,000.00	400,000.00
21003001/22020301	Office Stationeries/Computer Consumables	1,676,690.00	693,000.00	1,200,000.00	850,000.00	157,000.00 +	18.47 %+	1,800,000.00	1,800,000.00	1,800,000.00
21003001/22020304	Magazines & Periodicals	50,000.00						100,000.00	100,000.00	100,000.00
21003001/22020305	Printing of Non Security Doc.	5,463,400.00		1,000,000.00	380,000.00	380,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003001/22020306	Printing of Security Document	2,385,940.00	611,620.00		620,000.00	8,380.00 +	1.35 %+	2,500,000.00	2,500,000.00	2,500,000.00
21003001/22020307	Drugs & Medical Supplies(Including supplements for Nutritional	47,863,328.00		10,000,000.00	850,000.00	850,000.00 +	100.00 %+	29,300,000.00	30,000,000.00	30,000,000.00
21003001/22020309	Uniforms & Other Clothing			500,000.00	390,000.00	390,000.00 +	100.00 %+			
21003001/22020310	Teaching Aids/Instruction Materials	711,380.00	107,000.00		110,000.00	3,000.00 +	2.73 %+	750,000.00	750,000.00	750,000.00
21003001/22020311	Food Stuff/Catering Materials Supplies	149,850.00						200,000.00	200,000.00	200,000.00
21003001/22020312	Service Materials	106,734,020.00	130,000.00	105,000,000.00	9,930,000.00	9,800,000.00 +	98.69 %+	4,000,000.00	5,000,000.00	5,000,000.00
21003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	1,172,000.00	1,349,500.00	1,500,000.00	1,500,000.00	150,500.00 +	10.03 %+	1,200,000.00	1,200,000.00	1,200,000.00
21003001/22020402	Maintenance Office Furniture	56,800.00	112,500.00	500,000.00	500,000.00	387,500.00 +	77.50 %+	100,000.00	100,000.00	100,000.00
21003001/22020403	Maintenance of Office Building/Residential Qtrs.		2,400,000.00	2,000,000.00	2,450,000.00	50,000.00 +	2.04 %+			
21003001/22020404	Maintenance of Office / IT Equipment	1,316,970.00	245,300.00	600,000.00	600,000.00	354,700.00 +	59.12 %+	1,400,000.00	1,400,000.00	1,400,000.00
21003001/22020405	Maintenance of Plants/Generators	475,000.00	422,350.00	700,000.00	700,000.00	277,650.00 +	39.66 %+	500,000.00	500,000.00	500,000.00
21003001/22020406	Other Maintenance Services	732,040.00	1,092,550.00	2,500,000.00	2,050,000.00	957,450.00 +	46.70 %+	800,000.00	800,000.00	800,000.00
21003001/22020501	Local Training(e.g. IMCI M&E	10,607,800.00		5,000,000.00	3,050,000.00	3,050,000.00 +	100.00 %+	700,000.00	700,000.00	700,000.00
21003001/22020506	Seminar & Conferences	5,258,000.00	179,300.00	3,000,000.00	1,790,000.00	1,610,700.00 +	89.98 %+	2,400,000.00	2,400,000.00	2,400,000.00
21003001/22020601	Security Services	23,000.00	330,000.00	1,500,000.00	1,500,000.00	1,170,000.00 +	78.00 %+	100,000.00	100,000.00	100,000.00
21003001/22020605	Cleaning and Fumigation	496,800.00	280,000.00	450,000.00	450,000.00	170,000.00 +	37.78 %+	550,000.00	550,000.00	550,000.00
21003001/22020701	Financial Consulting		9,100,000.00		9,150,000.00	50,000.00 +	0.55 %+			
21003001/22020702	Information Technology Consulting			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
21003001/22020710	Monitoring & Evaluation	17,344,000.00		5,000,000.00	2,800,000.00	2,800,000.00 +	100.00 %+	7,800,000.00	7,800,000.00	7,800,000.00
21003001/22020801	Motor Vehicle Fuel Cost	1,408,400.00	2,406,050.00	1,200,000.00	2,410,000.00	3,950.00 +	0.16 %+	1,500,000.00	1,500,000.00	1,500,000.00
21003001/22020803	Plants and Generator Fuel Cost	1,166,850.00	3,178,150.00	1,000,000.00	3,200,000.00	21,850.00 +	0.68 %+	1,200,000.00	1,200,000.00	1,200,000.00
21003001/22020901	Bank Charges (Other than Interest)	125,003.45	110,088.00	200,000.00	200,000.00	89,912.00 +	44.96 %+	100,000.00	100,000.00	100,000.00
21003001/22021001	Refreshment & Meals	11,540,136.00	2,920,280.00	1,000,000.00	2,950,000.00	29,720.00 +	1.01 %+	12,000,000.00	12,000,000.00	12,000,000.00
21003001/22021003	Publicity and Advertisement	21,747,000.00	5,320,400.00	15,000,000.00	7,320,000.00	1,999,600.00 +	27.32 %+	1,800,000.00	1,800,000.00	1,800,000.00
21003001/22021007	Welfare Packages		30,000.00	1,000,000.00	1,000,000.00	970,000.00 +	97.00 %+			
21003001/22021014	Annual Budget Expenses & Administration		54,200.00	200,000.00	200,000.00	145,800.00 +	72.90 %+			
21003001/22021021	Special Days/Celebrations	5,689,000.00		5,000,000.00	1,480,000.00	1,480,000.00 +	100.00 %+	6,000,000.00	6,000,000.00	6,000,000.00
Sub-Total: Overhead		**274,425,547.06**	**32,974,488.00**	**171,550,000.00**	**65,280,000.00**	**32,305,512.00 +**	**49.49 %+**	**107,000,000.00**	**96,300,000.00**	**96,800,000.00**
Total Recurrent Expenditure		**274,425,547.06**	**32,974,488.00**	**171,550,000.00**	**65,280,000.00**	**32,305,512.00 +**	**49.49 %+**	**107,000,000.00**	**96,300,000.00**	**96,800,000.00**
21003002 - Enugu State Agency for Universal Health Cov.										
21003002/22020102	Local Travel & Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
21003002/22020202	Telephone Charges			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
21003002/22020203	Internet Access Charges			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
21003002/22020205	Water Rates			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
21003002/22020301	Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,000,000.00	1,000,000.00
21003002/22020401	Maintenance of Motor Vehicles/Transport Equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	700,000.00	700,000.00
21003002/22020402	Maintenance Office Furniture			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
21003002/22020404 Maintenance of Office / IT Equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22020405 Maintenance of Plants/Generators			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
21003002/22020501 Local Training			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22020506 Seminar & Conferences			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	1,000,000.00	1,200,000.00	1,200,000.00
21003002/22020601 Security Services			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22020605 Cleaning and fumigation			300,000.00	300,000.00	300,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
21003002/22020710 Monitoring & Evaluation			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22020801 Motor Vehicle Fuel Cost			800,000.00	200,000.00	200,000.00 +	100.00 %+	800,000.00	800,000.00	800,000.00
21003002/22020803 Plants and Generator Fuel Cost			600,000.00	600,000.00	600,000.00 +	100.00 %+	600,000.00	600,000.00	600,000.00
21003002/22021001 Refreshment & Meals			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22021003 Publicity and Advertisement			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22021007 Welfare Packages			500,000.00	500,000.00	500,000.00 +	100.00 %+	500,000.00	500,000.00	500,000.00
21003002/22021014 Annual Budget Expenses & Administration			100,000.00	100,000.00	100,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
Sub-Total: Overhead			**10,800,000.00**	**10,200,000.00**	**10,200,000.00 +**	**100.00 %+**	**10,800,000.00**	**11,300,000.00**	**11,300,000.00**
Total Recurrent Expenditure			**10,800,000.00**	**10,200,000.00**	**10,200,000.00 +**	**100.00 %+**	**10,800,000.00**	**11,300,000.00**	**11,300,000.00**
35001001 - Ministry of Environment & Mineral Resources									
35001001/21010101 Basic Salary	129,114,444.29	154,579,147.06	62,114,140.00	154,614,140.00	34,992.94 +	0.02 %+	135,570,160.00	138,570,160.00	141,570,160.00
35001001/21010105 Wages - (Road Sweeper Salaries)			91,080,000.00	80,000.00	80,000.00 +	100.00 %+			
35001001/21020101 Housing/Rent Allowance	8,390,213.85	8,884,224.81	9,740,460.00	9,620,460.00	736,235.19 +	7.65 %+	8,809,720.00	8,809,720.00	8,809,720.00
35001001/21020102 Transport Allowance	1,683,975.00	1,715,975.00	1,790,030.00	1,790,030.00	74,055.00 +	4.14 %+	1,768,170.00	1,768,170.00	1,768,170.00
35001001/21020103 Meal Subsidy	774,575.00	779,362.50	784,220.00	784,220.00	4,857.50 +	0.62 %+	813,300.00	813,300.00	813,300.00
35001001/21020104 Utility Allowance	613,825.00	623,200.00	651,300.00	651,300.00	28,100.00 +	4.31 %+	644,520.00	644,520.00	644,520.00
35001001/21020105 Entertainment Allowance	100,500.00	119,162.50		120,000.00	837.50 +	0.70 %+	105,520.00	105,520.00	105,520.00
35001001/21020106 Leave Allowance			6,211,420.00	4,711,420.00	4,711,420.00 +	100.00 %+			
35001001/21020107 Domestic Staff Allowance	6,540,955.04	7,896,244.04	24,501,380.00	21,891,380.00	13,995,135.96 +	63.93 %+	6,868,000.00	6,868,000.00	6,868,000.00
35001001/21020108 Shift Allowance	1,370,896.13	1,183,210.91		1,190,000.00	6,789.09 +	0.57 %+	1,439,440.00	1,439,440.00	1,439,440.00
35001001/21020109 Call Duties Allowance			1,200,000.00	10,000.00	10,000.00 +	100.00 %+			
35001001/21020110 Clinical Allowance			1,000,000.00	700,000.00	700,000.00 +	100.00 %+			
35001001/21020111 Hazard Allowance	216,500.00	199,000.00	4,586,350.00	4,586,350.00	4,387,350.00 +	95.66 %+	227,330.00	227,330.00	227,330.00
35001001/21020125 Inducement Allowance	344,256.40	288,428.80		300,000.00	11,571.20 +	3.86 %+	361,470.00	361,470.00	361,470.00
35001001/21020131 Arrears (Allowances)	377,775.12		1,500,000.00	1,500,000.00	1,500,000.00 +	100.00 %+	396,660.00	396,660.00	396,660.00
Sub Total: Personnel Cost	**149,527,915.83**	**176,267,955.62**	**205,159,300.00**	**202,549,300.00**	**26,281,344.38 +**	**12.98 %+**	**157,004,290.00**	**160,004,290.00**	**163,004,290.00**
35001001/22020101 Local Transport & Travel-Training	1,233,000.00	834,500.00	1,000,000.00	1,000,000.00	165,500.00 +	16.55 %+	1,300,000.00	1,300,000.00	1,300,000.00
35001001/22020102 Local Transport & Travel-Others	2,557,000.00	2,849,500.00	2,500,000.00	2,850,000.00	500.00 +	0.02 %+	2,600,000.00	2,600,000.00	2,600,000.00
35001001/22020103 International Transport & Travel-Training			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+			
35001001/22020104 International Transport & Travel-Others			5,000,000.00	4,650,000.00	4,650,000.00 +	100.00 %+			
35001001/22020203 Internet Access Charges			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
35001001/22020205 Water Rates			200,000.00	200,000.00	200,000.00 +	100.00 %+			
35001001/22020206 Sewerage Charges		15,182,403.75		15,200,000.00	17,596.25 +	0.12 %+			
35001001/22020301 Office Stationeries/Computer Consumables	7,900,000.00	3,900,000.00	1,700,000.00	4,000,000.00	100,000.00 +	2.50 %+	8,300,000.00	8,300,000.00	8,300,000.00
35001001/22020305 Printing of Non Security Documents			6,000,000.00	6,000,000.00	6,000,000.00 +	100.00 %+			
35001001/22020306 Printing of Security Documents(Production of climate change			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
35001001/22020308 Field & Camping Materials Supplies			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	2024	2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
35001001/22020309	Uniforms & Other Clothing			20,000,000.00	2,500,000.00	2,500,000.00 +	100.00 %+			
35001001/22020312	Service Materials	4,464,000.00	829,000.00	10,000,000.00	10,000,000.00	9,171,000.00 +	91.71 %+	4,700,000.00	4,700,000.00	4,700,000.00
35001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	10,731,000.00	7,692,500.00	8,000,000.00	8,000,000.00	307,500.00 +	3.84 %+	11,200,000.00	11,200,000.00	11,200,000.00
35001001/22020402	Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00 +	100.00 %+			
35001001/22020404	Maintenance of Office IT Equipment			500,000.00	500,000.00	500,000.00 +	100.00 %+			
35001001/22020405	Maintenance of Plants/Generators			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+			
35001001/22020406	Other Maintenance Services	6,070,000.00	1,852,400.00	500,000.00	1,860,000.00	7,600.00 +	0.41 %+	6,400,000.00	6,400,000.00	6,400,000.00
35001001/22020501	Local Training			3,000,000.00	1,640,000.00	1,640,000.00 +	100.00 %+			
35001001/22020506	Seminar and Conferences	7,200,000.00		8,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+	7,560,000.00	7,560,000.00	7,560,000.00
35001001/22020601	Security Services			5,000,000.00	5,000,000.00	5,000,000.00 +	100.00 %+			
35001001/22020605	Cleaning & Fumigation Services (Vector and pest control)	12,757,093.75	979,000.00	80,000,000.00	74,650,000.00	73,671,000.00 +	98.69 %+	920,000,000.00	1,000,000,000.00	1,000,000,000.00
35001001/22020703	Legal Services		6,950,000.00		7,000,000.00	50,000.00 +	0.71 %+			
35001001/22020710	Monitoring and evaluation (Environmental monitoring & survel			400,000.00	400,000.00	400,000.00 +	100.00 %+			
35001001/22020801	Motor Vehicle Fuel Cost	7,039,285.00	6,165,540.00	5,000,000.00	6,200,000.00	34,460.00 +	0.56 %+	7,400,000.00	7,400,000.00	7,400,000.00
35001001/22020803	Plant/Generator Fuel Cost		110,500.00	300,000.00	300,000.00	189,500.00 +	63.17 %+			
35001001/22020901	Bank Charges(Other Than Interest)	36,526.40	16,159.96	50,000.00	50,000.00	33,840.04 +	67.68 %+	100,000.00	100,000.00	100,000.00
35001001/22021001	Refreshments & Meals			300,000.00	300,000.00	300,000.00 +	100.00 %+			
35001001/22021002	Honorarium & Sitting Allowance	5,000,000.00						5,250,000.00	5,250,000.00	5,250,000.00
35001001/22021003	Publicity & Advertisements (senstization of on emerging envir	403,550.45		3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	450,000.00	450,000.00	450,000.00
35001001/22021004	Medical Expenses			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
35001001/22021007	Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00 +	100.00 %+			
35001001/22021014	Annual Budget Expenses and Administration			300,000.00	300,000.00	300,000.00 +	100.00 %+			
35001001/22021016	Servicom			100,000.00	100,000.00	100,000.00 +	100.00 %+			
35001001/22021026	Common Services (Committee/Commissions)		5,560,000.00	10,000,000.00	8,800,000.00	3,240,000.00 +	36.82 %+			
Sub-Total: Overhead		**65,391,455.60**	**52,921,503.71**	**191,350,000.00**	**186,000,000.00**	**133,078,496.29 +**	**71.55 %+**	**975,260,000.00**	**1,055,260,000.00**	**1,055,260,000.00**
Total Recurrent Expenditure		**214,919,371.43**	**229,189,459.33**	**396,509,300.00**	**388,549,300.00**	**159,359,840.67 +**	**41.01 %+**	**1,132,264,290.00**	**1,215,264,290.00**	**1,218,264,290.00**
35053001 - Enugu State Waste Mgt Authority										
35053001/21010101	Basic Salary	75,707,870.00	77,195,770.00	19,668,790.00	77,218,790.00	23,020.00 +	0.03 %+	79,493,260.00	79,493,260.00	79,493,260.00
35053001/21010103	Consolidated Revenue Fund Charges - Salaries			4,780,640.00	4,780,640.00	4,780,640.00 +	100.00 %+			
35053001/21010105	Wages			10,235,580.00	35,580.00	35,580.00 +	100.00 %+			
35053001/21020101	Housing/Rent Allowance			5,988,430.00	88,430.00	88,430.00 +	100.00 %+			
35053001/21020102	Transport Allowance			5,633,840.00	5,633,840.00	5,633,840.00 +	100.00 %+			
35053001/21020103	Meal Subsidy			710,000.00	710,000.00	710,000.00 +	100.00 %+			
35053001/21020104	Utility Allowance			570,000.00	570,000.00	570,000.00 +	100.00 %+			
35053001/21020106	Leave Allowance			3,500,000.00	3,500,000.00	3,500,000.00 +	100.00 %+			
35053001/21020107	Domestic Staff Allowance			1,300,000.00	1,300,000.00	1,300,000.00 +	100.00 %+			
Sub Total: Personnel Cost		**75,707,870.00**	**77,195,770.00**	**52,387,280.00**	**93,837,280.00**	**16,641,510.00 +**	**17.73 %+**	**79,493,260.00**	**79,493,260.00**	**79,493,260.00**
35053001/22020102	Local Transport & Travel-Others			2,000,000.00	1,224,000.00	1,224,000.00 +	100.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
35053001/22020203	Internet Access Charges	280,000.00	398,000.00		400,000.00	2,000.00 +	0.50 %+	300,000.00	300,000.00	300,000.00
35053001/22020205	Water Rates	363,000.00	475,500.00	400,000.00	476,000.00	500.00 +	0.11 %+	400,000.00	400,000.00	400,000.00
35053001/22020301	Office Stationeries/Computer Consumables	2,650,950.00	2,291,900.00	2,000,000.00	2,300,000.00	8,100.00 +	0.35 %+	2,800,000.00	2,800,000.00	2,800,000.00
35053001/22020306	Printing of Security Documents			3,000,000.00	3,000,000.00	3,000,000.00 +	100.00 %+	10,000,000.00	10,000,000.00	10,000,000.00
35053001/22020308	Field & Camping Materials Supplies			2,400,000.00	2,400,000.00	2,400,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
35053001/22020309 Uniforms & Other Clothing	95,000.00		3,500,000.00	3,500,000.00	3,500,000.00 +	100.00 %+	100,000.00	100,000.00	100,000.00
35053001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,613,000.00	1,766,200.00	2,000,000.00	2,000,000.00	233,800.00 +	11.69 %+	1,350,000.00	1,700,000.00	1,700,000.00
35053001/22020402 Maintenance of Office Furniture			800,000.00	800,000.00	800,000.00 +	100.00 %+			
35053001/22020403 Maintenance of Office Building/Residential Qtrs.	397,800.00	160,500.00	1,000,000.00	1,000,000.00	839,500.00 +	83.95 %+	500,000.00	500,000.00	500,000.00
35053001/22020404 Maintenance of Office IT Equipment	69,000.00	105,000.00	600,000.00	600,000.00	495,000.00 +	82.50 %+	100,000.00	100,000.00	100,000.00
35053001/22020405 Maintenance of Plants/Generators			500,000.00	500,000.00	500,000.00 +	100.00 %+			
35053001/22020406 Other Maintenance Services	1,000,815.00	4,030,691.25	5,000,000.00	5,000,000.00	969,308.75 +	19.39 %+	1,100,000.00	1,100,000.00	1,100,000.00
35053001/22020501 Local Training			2,000,000.00	3,900,500.00	3,900,500.00 +	100.00 %+			
35053001/22020601 Security Services	1,823,450.00	1,824,000.00	600,000.00	1,900,000.00	76,000.00 +	4.00 %+	2,000,000.00	2,000,000.00	2,000,000.00
35053001/22020605 Cleaning &Fumigation Services	60,100.00	54,500.00	300,000.00	300,000.00	245,500.00 +	81.83 %+	100,000.00	100,000.00	100,000.00
35053001/22020703 Legal Services	105,000.00		3,000,000.00	1,700,000.00	1,700,000.00 +	100.00 %+	120,000.00	120,000.00	120,000.00
35053001/22020710 Monitoring and evaluation			1,800,000.00	1,662,000.00	1,662,000.00 +	100.00 %+			
35053001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+			
35053001/22020803 Plant/Generator Fuel Cost	2,187,823.50	2,900,463.73	1,000,000.00	2,900,500.00	36.27 +	0.00 %+	2,300,000.00	2,300,000.00	2,300,000.00
35053001/22020901 Bank Charges (Other than Interest)	11,505.55	17,406.40		18,000.00	593.60 +	3.30 %+	10,000.00	10,000.00	10,000.00
35053001/22021003 Publicity & Advertisements	269,000.00		2,000,000.00	2,000,000.00	2,000,000.00 +	100.00 %+	300,000.00	300,000.00	300,000.00
35053001/22021014 Annual Budget Expenses and Administration	314,000.00	413,100.00	300,000.00	420,000.00	6,900.00 +	1.64 %+	350,000.00	350,000.00	350,000.00
35053001/22021016 Servicom			400,000.00	400,000.00	400,000.00 +	100.00 %+			
Sub-Total: Overhead	**11,240,444.05**	**14,437,261.38**	**36,600,000.00**	**40,401,000.00**	**25,963,738.62 +**	**64.27 %+**	**23,830,000.00**	**24,180,000.00**	**24,180,000.00**
Total Recurrent Expenditure	**86,948,314.05**	**91,633,031.38**	**88,987,280.00**	**134,238,280.00**	**42,605,248.62 +**	**31.74 %+**	**103,323,260.00**	**103,673,260.00**	**103,673,260.00**
13053002 - Awgu Games Village									
13053001/22020102 Local Travel & Transport - Others							500,000.00	500,000.00	500,000.00
13053001/22020201 Electricity Charges							350,000.00	350,000.00	350,000.00
13053001/22020301 Office Stationaries/Computers Consumables							900,000.00	900,000.00	900,000.00
13053001/22020401 Maintenance of Motor Vehicle/Transport Equipment							200,000.00	200,000.00	250,000.00
13053001/22020402 Maintenance of Office Furniture							400,000.00	400,000.00	400,000.00
13053001/22020403 Maintenance of Office Building Residential Qtrs.							150,000.00	150,000.00	200,000.00
13053001/22020406 Other Maintenance Services							200,000.00	200,000.00	200,000.00
Sub-Total: Overhead							**2,700,000.00**	**2,700,000.00**	**2,800,000.00**
Total Recurrent Expenditure							**2,700,000.00**	**2,700,000.00**	**2,800,000.00**
51001001 - Ministry of Local Govt. Matters									
51001001/21010101 Basic Salary	21,618,953.37	23,469,366.94	18,086,071.00	23,486,071.00	16,704.06 +	0.07 %+	23,544,530.00	25,519,220.00	26,719,220.00
51001001/21020101 Housing/Rent Allowance	2,957,540.88	3,286,433.47	3,046,032.00	3,296,032.00	9,598.53 +	0.29 %+	3,428,840.00	3,669,036.00	3,669,036.00
51001001/21020102 Transport Allowance	626,800.00	662,350.00	643,800.00	662,800.00	450.00 +	0.07 %+	661,200.00	753,400.00	753,600.00
51001001/21020103 Meal Subsidy	290,900.00	298,600.00	290,400.00	298,700.00	100.00 +	0.03 %+	298,800.00	297,600.00	297,600.00
51001001/21020104 Utility Allowance	214,650.00	226,900.00	227,400.00	227,400.00	500.00 +	0.22 %+	233,400.00	224,400.00	224,400.00
51001001/21020105 Entertainment Allowance	27,900.00	21,600.00		22,000.00	400.00 +	1.82 %+	30,000.00	41,979.00	41,979.00
51001001/21020106 Leave Allowance			2,208,608.00	1,909,308.00	1,909,308.00 +	100.00 %+		2,231,925.00	2,231,925.00
51001001/21020107 Domestic Staff Allowance	1,980,807.00	1,668,048.00	2,085,060.00	1,995,060.00	327,012.00 +	16.39 %+	2,085,060.00	2,115,060.00	2,115,060.00
51001001/21020111 Hazard Allowance	52,500.00	84,000.00		90,000.00	6,000.00 +	6.67 %+	55,130.00		
Sub Total: Personnel Cost	**27,770,051.25**	**29,717,298.41**	**26,587,371.00**	**31,987,371.00**	**2,270,072.59 +**	**7.10 %+**	**30,336,960.00**	**34,852,620.00**	**36,052,820.00**

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
51001001/22020101 Local Transport & Travel-Training	3,000.00						300,000.00		
51001001/22020102 Local Transport & Travel-Others	381,000.00	544,000.00	1,000,000.00	1,000,000.00	456,000.00 +	45.60 %+	1,000,000.00	1,000,000.00	1,000,000.00
51001001/22020203 Internet Access Charges	170,000.00	178,500.00	300,000.00	300,000.00	121,500.00 +	40.50 %+	200,000.00	300,000.00	300,000.00
51001001/22020301 Office Stationeries/Computer Consumables	555,770.00	538,500.00	1,000,000.00	1,000,000.00	461,500.00 +	46.15 %+	1,000,000.00	1,500,000.00	2,000,000.00
51001001/22020303 Newspapers	85,000.00	33,000.00	100,000.00	100,000.00	67,000.00 +	67.00 %+	100,000.00	100,000.00	100,000.00
51001001/22020305 Printing of Non Security Documents			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
51001001/22020312 Service Materials							600,000.00	600,000.00	700,000.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	305,000.00	165,000.00	600,000.00	600,000.00	435,000.00 +	72.50 %+	400,000.00	400,000.00	400,000.00
51001001/22020402 Maintenance of Office Furniture	276,000.00	482,500.00	800,000.00	800,000.00	317,500.00 +	39.69 %+	300,000.00	400,000.00	400,000.00
51001001/22020404 Maintenance of Office IT Equipment	321,000.00	189,500.00	400,000.00	400,000.00	210,500.00 +	52.63 %+	350,000.00	400,000.00	400,000.00
51001001/22020405 Maintenance of Plants & Generators		70,000.00	300,000.00	300,000.00	230,000.00 +	76.67 %+	300,000.00	300,000.00	300,000.00
51001001/22020406 Other maintenance Services	358,030.00	287,905.00	300,000.00	300,000.00	12,095.00 +	4.03 %+	400,000.00	500,000.00	500,000.00
51001001/22020605 Cleaning & Fumigation Services	133,900.00	298,000.00	500,000.00	500,000.00	202,000.00 +	40.40 %+	150,000.00	600,000.00	700,000.00
51001001/22020801 Motor Vehicle Fuel Cost	456,000.00	436,500.00	1,000,000.00	895,000.00	458,500.00 +	51.23 %+	500,000.00	500,000.00	600,000.00
51001001/22020803 Plant /Generator Fuel Cost			400,000.00	323,900.00	323,900.00 +	100.00 %+		400,000.00	400,000.00
51001001/22020901 Bank Charges(Other Than Interest)	4,254.80	6,086.20		6,100.00	13.80 +	0.23 %+	10,000.00		
51001001/22021001 Refreshments & Meals	450,600.00	604,500.00	500,000.00	605,000.00	500.00 +	0.08 %+	500,000.00	500,000.00	500,000.00
51001001/22021007 Welfare Packages			700,000.00	700,000.00	700,000.00 +	100.00 %+			
51001001/22021014 Annual Budget Expenses and Administration		460,000.00	400,000.00	470,000.00	10,000.00 +	2.13 %+			
51001001/22021016 Servicom			300,000.00	300,000.00	300,000.00 +	100.00 %+			
Sub-Total: Overhead	**3,499,554.80**	**4,293,991.20**	**8,800,000.00**	**8,800,000.00**	**4,506,008.80 +**	**51.20 %+**	**6,110,000.00**	**7,700,000.00**	**8,500,000.00**
Total Recurrent Expenditure	**31,269,606.05**	**34,011,289.61**	**35,387,371.00**	**40,787,371.00**	**6,776,081.39 +**	**16.61 %+**	**36,446,960.00**	**42,552,620.00**	**44,552,820.00**
62001001 - Ministry of Chieftaincy Matters									
62001001/21000000 Basic Salary	16,716,751.09	16,591,002.16	16,438,700.00	16,598,700.00	7,697.84 +	0.05 %+	17,552,580.00		
62001001/21020101 Housing/Rent Allowance	2,562,553.11	2,596,999.42	3,120,400.00	2,960,400.00	363,400.58 +	12.28 %+	2,690,680.00	2,920,812.00	3,120,812.00
62001001/21020102 Transport Allowance	467,450.00	451,400.00	801,600.00	801,600.00	350,200.00 +	43.69 %+	490,820.00	479,400.00	479,400.00
62001001/21020103 Meal Subsidy	214,100.00	206,500.00	367,200.00	367,200.00	160,700.00 +	43.76 %+	224,800.00	222,000.00	222,000.00
62001001/21020104 Utility Allowance	170,350.00	166,000.00	261,600.00	257,600.00	91,600.00 +	35.56 %+	178,860.00	253,234.00	253,234.00
62001001/21020105 Entertainment Allowance	19,200.00	25,500.00	21,600.00	25,600.00	100.00 +	0.39 %+	20,160.00		
62001001/21020106 Leave Allowance			3,003,300.00	3,003,300.00	3,003,300.00 +	100.00 %+		1,781,708.00	1,803,268.00
62001001/21020107 Domestic Staff Allowance	1,146,783.00	1,563,795.00	1,668,050.00	1,598,050.00	34,255.00 +	2.14 %+	1,204,120.00	1,678,848.00	1,678,848.00
62001001/21020111 Hazard Allowance	60,000.00	60,000.00		70,000.00	10,000.00 +	14.29 %+	63,000.00		
62001001/21020131 Arrears Allowance	88,669.69						93,100.00		
Sub Total: Personnel Cost	**21,445,856.89**	**21,661,196.58**	**25,682,450.00**	**25,682,450.00**	**4,021,253.42 +**	**15.66 %+**	**22,518,120.00**	**7,336,002.00**	**7,557,562.00**
62001001/22020101 Local Transport & Travel-Training	3,000,000.00						500,000.00		
62001001/22020102 Local Transport & Travel-Others	32,000.00	37,000.00	1,000,000.00	1,000,000.00	963,000.00 +	96.30 %+	3,200,000.00	1,000,000.00	1,000,000.00
62001001/22020203 Internet Access Charges	9,000.00						100,000.00	100,000.00	100,000.00
62001001/22020205 Water Rates			200,000.00	200,000.00	200,000.00 +	100.00 %+	200,000.00	200,000.00	200,000.00
62001001/22020301 Office Stationeries/Computer Consumables	7,253,454.00	26,179,300.00	1,200,000.00	26,180,000.00	700.00 +	0.00 %+	7,700,000.00	8,000,000.00	8,000,000.00
62001001/22020302 Books	266,000.00						300,000.00	300,000.00	400,000.00
62001001/22020305 Printing of Non Security Documents		20,000,000.00		20,000,100.00	100.00 +	0.00 %+			
62001001/22020312 Service Materials		5,427,100.00	400,000.00	5,500,000.00	72,900.00 +	1.33 %+	400,000.00	500,000.00	500,000.00
62001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	60,000.00	2,030,000.00	200,000.00	2,050,000.00	20,000.00 +	0.98 %+	200,000.00	300,000.00	600,000.00
62001001/22020404 Maintenance of Office IT Equipment			200,000.00	200,000.00	200,000.00 +	100.00 %+			

Schedule of Detailed Recurrent Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Amount Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	2024	2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
62001001/22020405 Maintenance of Plants/Generators			200,000.00	200,000.00	200,000.00 +	100.00 %+	100,000.00	200,000.00	200,000.00
62001001/22020406 Other Maintenance Services			100,000.00	100,000.00	100,000.00 +	100.00 %+			
62001001/22020501 Local Training			500,000.00	500,000.00	500,000.00 +	100.00 %+			
62001001/22020506 Seminar and Conferences			2,500,000.00	2,500,000.00	2,500,000.00 +	100.00 %+			
62001001/22020605 Cleaning & Fumigation Services			300,000.00	50,000.00	50,000.00 +	100.00 %+			
62001001/22020801 Motor Vehicle Fuel Cost	380,000.00	540,000.00	300,000.00	550,000.00	10,000.00 +	1.82 %+	400,000.00	1,000,000.00	1,000,000.00
62001001/22020803 Plant/Generator Fuel Cost	63,000.00	40,000.00	250,000.00	247,000.00	207,000.00 +	83.81 %+	100,000.00	250,000.00	250,000.00
62001001/22020901 Bank Charges(Other Than Interest)	5,902.99	2,860.75		3,000.00	139.25 +	4.64 %+	100,000.00		
62001001/22021001 Refreshments & Meals			700,000.00	700,000.00	700,000.00 +	100.00 %+		800,000.00	800,000.00
62001001/22021003 Publicity & Advertisements			400,000.00	400,000.00	400,000.00 +	100.00 %+		400,000.00	400,000.00
62001001/22021007 Welfare Packages			50,000,000.00	3,169,900.00	3,169,900.00 +	100.00 %+	50,000,000.00	52,000,000.00	55,000,000.00
62001001/22021014 Annual Budget Expenses and Administration	250,000.00		250,000.00	250,000.00	250,000.00 +	100.00 %+	300,000.00	250,000.00	250,000.00
62001001/22021016 Servicom			200,000.00	200,000.00	200,000.00 +	100.00 %+		200,000.00	200,000.00
Sub-Total: Overhead	**11,319,356.99**	**54,256,260.75**	**58,900,000.00**	**64,000,000.00**	**9,743,739.25 +**	**15.22 %+**	**63,600,000.00**	**65,500,000.00**	**68,900,000.00**
Total Recurrent Expenditure	**32,765,213.88**	**75,917,457.33**	**84,582,450.00**	**89,682,450.00**	**13,764,992.67 +**	**15.35 %+**	**86,118,120.00**	**72,836,002.00**	**76,457,562.00**

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC) FOR THE YEAR ENDED 31/12/2022

	Actual 2021	Actual 2022	Original Budget 2022	Final Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
CONSOLIDATED REVENUE FUND CHARGES									
Cost of IGR Collection	1,465,471,678.97	1,847,576,533.49	20,000,000.00	1,990,000,000.00	142,423,466.51+	7.16%+	1,500,000,000.00	2,000,000,000.00	1,832,600,000.00
Enugu State ALGON Secretariat	40,764,504.33	101,359,857.65		101,500,000.00	140,142.35+	0.14%+	60,000,000.00	60,000,000.00	54,978,000.00
Total	**1,506,236,183.30**	**1,948,936,391.14**	**20,000,000.00**	**2,091,500,000.00**	**142,563,608.86+**	**6.82%+**	**1,560,000,000.00**	**2,060,000,000.00**	**1,887,578,000.00**
CRFC - PUBLIC DEBT CHARGES									
Foreign Loans Repayment - Principal	1,200,387,931.55	1,290,251,425.78	1,000,000,000.00	1,290,500,000.00	248,574.22+	0.02%+	1,000,000,000.00	1,000,000,000.00	916,300,000.00
Foreign Loan Repayment - Interest			300,000,000.00	9,500,000.00	9,500,000.00+	100.00%+			
Domestic Loans Repayment - Principal	1,795,137,419.48	11,752,278,591.55	2,000,000,000.00	11,898,500,000.00	146,221,408.45+	1.23%+	2,200,000,000.00	2,400,000,000.00	2,382,380,000.00
Domestic Loans Repayment - Interest			2,000,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	400,000,000.00	400,000,000.00	366,520,000.00
FAAC Deduction @ Source - Ecological Fund	816,578,189.98	1,028,735,346.15		1,028,736,346.00	999.85+	0.00%+	300,000,000.00	300,000,000.00	274,890,000.00
FAAC Deduction @ Source - Accounting Software for State & LG	9,321,595.08						10,000,000.00	10,000,000.00	9,163,000.00
FAAC Deduction @ Source - Health Care	377,394,987.80	354,962,071.09		354,963,071.00	999.91+	0.00%+	350,000,000.00	400,000,000.00	366,520,000.00
FAAC Deduction @ Source - Excess Crude Loan	539,835,573.54	1,079,671,147.08		1,079,672,147.00	999.92+	0.00%+	300,000,000.00	300,000,000.00	274,890,000.00
FAAC Deduction @ Source - Budget Support	929,448,706.55	1,858,897,413.10		1,858,898,413.00	999.90+	0.00%+	500,000,000.00	500,000,000.00	458,150,000.00
FAAC Deduction @ Source - Bail Out Loan	227,108,825.76	454,217,651.52		454,218,651.00	999.48+	0.00%+	150,000,000.00	200,000,000.00	183,260,000.00
Total	**5,895,213,229.74**	**17,819,013,646.27**	**5,300,000,000.00**	**18,474,988,628.00**	**655,974,981.73+**	**3.55%+**	**5,210,000,000.00**	**5,510,000,000.00**	**5,232,073,000.00**
CRFC - SOCIAL BENEFITS									
Gratuity	29,382,682.46	122,933,443.79	846,000,000.00	133,356,333.00	10,422,889.21+	7.82%+	654,000,000.00	842,000,000.00	771,982,750.00
Pension	6,820,471,305.46	8,002,833,371.32	7,527,000,000.00	8,014,383,502.00	11,550,130.68+	0.14%+	6,967,000,000.00	7,345,000,000.00	6,475,492,100.00
Death Benefits	2,577,093.59	8,584,957.52	39,800,000.00	15,380,000.00	6,795,042.48+	44.18%+	102,700,000.00	111,800,000.00	102,442,340.00
Severance Gratuity	33,511,590.77	37,639,735.01		37,700,000.00	60,264.99+	0.16%+	190,017,130.00	216,500,120.00	224,064,137.00
Total	**6,885,942,672.28**	**8,171,991,507.64**	**8,412,800,000.00**	**8,200,819,835.00**	**28,828,327.36+**	**0.35%+**	**7,913,717,130.00**	**8,515,300,120.00**	**7,573,981,327.00**

Note: Actual Repayment of Foreign (External) & Domestic (Internal) Loans include Interest Repayment, however it is subject to reconciliation with DMO.

SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
11033001 - ENSACA									
11033001/13000001 Grants for ENSACA	17,869,000.00								
TOTAL	**17,869,000.00**								
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001 Federal Government Grant for Food Security NPFS			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-		103,400,000.00	134,420,000.00
15001001/13000105 Agricultural Transformation Agenda Support Program-1 Grant			2,807,000,000.00	2,807,000,000.00	2,807,000,000.00-	100.00%-	1,000,000,000.00	3,000,000,000.00	
TOTAL			**2,857,000,000.00**	**2,857,000,000.00**	**2,857,000,000.00-**	**100.00%-**	**1,000,000,000.00**	**3,103,400,000.00**	**134,420,000.00**
DOMESTIC CAPITAL GRANTS									
20001001 - MINISTRY OF FINANCE									
20001001/13010101 State Fiscal Transparency Accountability and Sustainability	2,097,976,650.00	3,331,935,000.00	5,000,000,000.00	5,000,000,000.00	1,668,065,000.00	33.36%-		5,000,000,000.00	5,000,000,000.00
TOTAL	**2,097,976,650.00**	**3,331,935,000.00**	**5,000,000,000.00**	**5,000,000,000.00**	**1,668,065,000.00**	**33.36%-**		**5,000,000,000.00**	**5,000,000,000.00**
DOMESTIC CAPITAL GRANTS									
20001001 - MINISTRY OF BUDGET AND PLANNING									
64001001/13010101 Grant from UNICEF for nutrition programme							150,000,000.00		
TOTAL							**150,000,000.00**		
DOMESTIC CAPITAL GRANTS									
17003001 - ENUGU STATE UNIVERSAL BASIC EDUCAION BOARD									
17003001/13000001 Federal Government Grant for UBE		1,686,062,814.35	3,000,000,000.00	3,000,000,000.00	1,313,937,185.65-	43.80%-	2,160,000,000.00	4,000,000,000.00	4,000,000,000.00
TOTAL		**1,686,062,814.35**	**3,000,000,000.00**	**3,000,000,000.00**	**1,313,937,185.65-**	**43.80%-**	**2,160,000,000.00**	**4,000,000,000.00**	**4,000,000,000.00**
DOMESTIC CAPITAL GRANTS									
17033001 - Institute of Management & Technology - IMT									
TOTAL - DOMESTIC GRANTS	**2,115,845,650.00**	**5,017,997,814.35**	**10,857,000,000.00**	**10,857,000,000.00**	**5,839,002,185.65-**	**53.78%-**	**3,310,000,000.00**	**12,103,400,000.00**	**9,134,420,000.00**
FOREIGN GRANTS									
38001001 - PLANNING COMMISSION									
38001001/13000001 Grants from UNICEF							50,000,000.00	300,000,000.00	200,000,000.00
38001001/13000002 Federal Government Grant for SDGs			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	300,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL			**300,000,000.00**	**300,000,000.00**	**300,000,000.00-**	**100.00%-**	**350,000,000.00**	**1,300,000,000.00**	**1,200,000,000.00**
FOREIGN GRANTS									
21001001 - MINISTRY OF HEALTH									
21001001/13000002 Basic Healthcare Provision Fund	118,868,910.00		1,400,000,000.00	1,400,000,000.00	1,400,000,000.00-	100.00%-	1,000,000,000.00	1,400,000,000.00	1,400,000,000.00
TOTAL	**118,868,910.00**		**1,400,000,000.00**	**1,400,000,000.00**	**1,400,000,000.00-**	**100.00%-**	**1,000,000,000.00**	**1,400,000,000.00**	**1,400,000,000.00**
TOTAL FOREIGN GRANTS	**118,868,910.00**		**1,700,000,000.00**	**1,700,000,000.00**	**1,700,000,000.00-**	**100.00%-**	**1,350,000,000.00**	**2,700,000,000.00**	**2,600,000,000.00**
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101 Transfer from Consolidated Revenue Fund - Ministry of Finance	19,438,463,610.36	6,560,561,504.43	45,441,679,188.00	7,000,000,000.00	439,438,495.57-	6.28%-	33,096,200,630.00	30,000,000,000.00	30,000,000,000.00
TOTAL	**19,438,463,610.36**	**6,560,561,504.43**	**45,441,679,188.00**	**7,000,000,000.00**	**439,438,495.57-**	**6.28%-**	**33,096,200,630.00**	**30,000,000,000.00**	**30,000,000,000.00**

Schedule of Detailed Capital Receipts by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101 Loan from Deposit Money Banks	2,000,000,000.00	10,000,000,000.00	42,302,966,582.00	42,302,966,582.00	32,302,966,582.00-	76.36%-	34,962,916,770.00		
20007001/14030103 Federal Government - Budget Facility (Bond Support etc.)	3,007,180,457.14	15,035,902,285.70			15,035,902,285.70+				
TOTAL	**5,007,180,457.14**	**25,035,902,285.70**	**42,302,966,582.00**	**42,302,966,582.00**	**17,267,064,296.30-**	**40.82%-**	**34,962,916,770.00**		
DOMESTIC LOANS									
20001001 - MINISTRY OF FINANCE									
20001001/14030101 Covid-19 Action Recovery and Economic Stimulus (CARES)			4,944,000,000.00	4,944,000,000.00	4,944,000,000.00-	100.00%-	2,500,000,000.00	3,280,000,000.00	
TOTAL	**0.00**	**0.00**	**4,944,000,000.00**	**4,944,000,000.00**	**4,944,000,000.00-**	**100.00%-**	**2,500,000,000.00**	**3,280,000,000.00**	
TOTAL DOMESTIC LOANS	**5,007,180,457.14**	**25,035,902,285.70**	**47,246,966,582.00**	**47,246,966,582.00**	**22,211,064,296.30-**	**47.01%-**	**37,462,916,770.00**	**3,280,000,000.00**	
FOREIGN LOANS									
15102001 - ENUGU STATE ADP									
15102001/14030201 World Bank Loan for FADAMA			3,500,000,000.00	3,500,000,000.00	3,500,000,000.00-	100.00%-			
15102001/14030202 World Bank Loan for Program Agro Processing Product-APPEALS	1,150,530,935.10		817,000,000.00	817,000,000.00	817,000,000.00-	100.00%-	3,500,000,000.00	3,800,000,000.00	3,950,000,000.00
15102001/14030203 International Fund for Agricultural Development -Value Chain		1,000,000.00	817,000,000.00	817,000,000.00	816,000,000.00-	99.88%-	91,500,000.00	900,000,000.00	900,000,000.00
TOTAL	**1,150,530,935.10**	**1,000,000.00**	**5,134,000,000.00**	**5,134,000,000.00**	**5,133,000,000.00-**	**99.98%-**	**3,591,500,000.00**	**4,700,000,000.00**	**4,850,000,000.00**
FOREIGN LOANS									
34001001 - RURAL ACCESS MOBILITY AGENCY (RAMP)									
34001002/14030201 World Bank Loan for Rural Access Mobility Project (RAMP)	1,233,456,181.07		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	200,000,000.00	50,000,000.00	50,000,000.00
TOTAL	**1,233,456,181.07**		**100,000,000.00**	**100,000,000.00**	**100,000,000.00-**	**100.00%-**	**200,000,000.00**	**50,000,000.00**	**50,000,000.00**
FOREIGN LOANS									
52001001 - MINISTRY OF WATER RESOURCES									
52001001/14030201 National Urban Water Sector Reform Program (3RD NUWSRP)	219,166,325.00		4,745,040,000.00	4,745,040,000.00	4,745,040,000.00-	100.00%-		4,000,000,000.00	4,000,000,000.00
52001001/14030202 Partnership for the Expanded water Supply Sanitation and Hygiene			250,000,000.00	250,000,000.00	250,000,000.00-	100.00%-	100,000,000.00	500,000,000.00	
Total	**219,166,325.00**		**4,995,040,000.00**	**4,995,040,000.00**	**4,995,040,000.00-**	**100.00%-**	**100,000,000.00**	**4,500,000,000.00**	**4,000,000,000.00**
FOREIGN LOANS									
52001001 - WATER CORPORATION									
52102001/14030201 3rd NUWSRP Enugu Agente Francaise De Development (AFD)							3,070,000,000.00		
TOTAL							**3,070,000,000.00**		
FOREIGN LOANS									
54001002 - COMMUNITY AND SOCIAL DEVELOPMENT AGENCY									
54001002/14030201 World Bank Assistance to Community & Social Dev Project	119,640,964.83								
TOTAL	**119,640,964.83**								
FOREIGN LOANS									
35001001 - MINISTRY OF ENVIRONMENT									
35001001/14030201 NEWMAP	8,178,744,887.86								
TOTAL	**8,178,744,887.86**								
TOTAL FOREIGN LOANS	**10,901,539,293.86**	**1,000,000.00**	**10,229,040,000.00**	**10,229,040,000.00**	**10,228,040,000.00-**	**99.99%-**	**6,961,500,000.00**	**9,250,000,000.00**	**8,900,000,000.00**

Schedule of Detailed Capital Receipts by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021 ₦	Actual 2022 ₦	Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Approved Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
MISCELLANEOUS									
38001001 - PLANNING COMMISSION									
38001001/14020201 Road Partnership (LG)	7,000,000.00								
38001001/14020202 Health Reform Programme			125,000,000.00	125,000,000.00	125,000,000.00-	100.00%-	125,000,000.00	100,000,000.00	100,000,000.00
38001001/14020205 Sports (Support to Ranger FC)	53,125,000.00		125,000,000.00	125,000,000.00	125,000,000.00-	100.00%-	125,000,000.00	102,000,000.00	102,000,000.00
38001001/14020206 MDG - CGS Funding (LG)	6,908,000.00	3,170,892.50			3,170,892.50+				
38001001/14020207 Local Government Partnership on Education			250,000,000.00	250,000,000.00	250,000,000.00-	100.00%-	250,000,000.00	1,000,000,000.00	1,000,000,000.00
TOTAL	**67,033,000.00**	**3,170,892.50**	**500,000,000.00**	**500,000,000.00**	**496,829,107.50-**	**99.37%-**	**500,000,000.00**	**1,202,000,000.00**	**1,202,000,000.00**
TOTAL MISCELLANEOUS	**67,033,000.00**	**3,170,892.50**	**500,000,000.00**	**500,000,000.00**	**496,829,107.50-**	**99.37%-**	**500,000,000.00**	**1,202,000,000.00**	**1,202,000,000.00**

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001 - Office of the Executive Governor										
11001001/23030112/01000002	Reconstruction/Renovation of cattle lairage Government house			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	6,000,000.00	7,000,000.00
11001001/23030112/01000003	Purchase of equipment for Agric Unit for the treatment of an			1,500,000.00	100,000.00	100,000.00+	100.00%+	5,000,000.00	13,000,000.00	14,000,000.00
11001001/23020127/01000001	Renovation of animal building in Government House			12,500,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00		
11001001/23010122/04000001	Proc. of med equip - Lab Equip 2 Nos Defibrtors &Med tools	42,677,900.00	6,951,191.00	40,000,000.00	12,900,000.00	5,948,809.00+	46.11%+	80,000,000.00		
11001001/23010104/04000003	Procurement of fumigation equip. for Govt House and lodge	1,319,000.00						5,000,000.00		
11001001/23010125/05000002	Purchase of library equipment (metal book shelves etc.)		765,750.00	2,000,000.00	2,000,000.00	1,234,250.00+	61.71%+	5,000,000.00		
11001001/23010113/11000001	Purchase of office equipment		7,001,000.00		7,500,000.00	499,000.00+	6.65%+			
11001001/23010112/13000001	Purchase of Furniture and Fittings: 32 inches Plasma TV set	29,469,000.00	50,685,300.00	100,000,000.00	100,000,000.00	49,314,700.00+	49.31%+	120,000,000.00		
11001001/23010103/13000002	Pur. of office furn.& fittings- & other furniture & fittings		7,950,000.00		8,000,000.00	50,000.00+	0.63%+			
11001001/23010128/13000004	Pur.& install. of Sec. Gadgets: & other Sophisticated Sec. App.	14,087,676.60	751,000.00	45,000,000.00	45,000,000.00	44,249,000.00+	98.33%+	100,000,000.00		
11001001/23010134/13000006	Purchase of Other Transport Equipment	13,617,500.00								
11001001/23010129/13000007	Procurement of grass mowing machines	587,000.00	1,397,500.00		1,400,000.00	2,500.00+	0.18%+			
11001001/23010113/13000008	Purchase of Computer Equipment	634,700.00	14,322,500.00		14,500,000.00	177,500.00+	1.22%+			
11001001/23010119/13000009	Power Generating Plant		1,380,000.00		1,500,000.00	120,000.00+	8.00%+			
11001001/23020101/13000012	Cons./Reconstruction/Renovation of offices/Lounges in GH	18,386,850.00	3,527,300.00		3,600,000.00	72,700.00+	2.02%+	150,000,000.00	80,000,000.00	90,000,000.00
11001001/23020105/13000013	Construction of water Tank	1,775,250.00	7,315,500.00		7,500,000.00	184,500.00+	2.46%+			
11001001/23050101/13000015	Governor's Special Project & intervention including AUDA-NEPAD	636,501,255.00	991,700,845.88	1,000,000,000.00	992,000,000.00	299,154.12+	0.03%+	1,000,000,000.00	2,000,000,000.00	2,500,000,000.00
11001001/23010115/13000018	Purchase of office equipment: Industrial Photocopying Machine	535,000.00	466,000.00		500,000.00	34,000.00+	6.80%+	80,000,000.00		
11001001/23010117/13000019	Purchase of Electrical fittings (compressors/ contactors LE		1,244,200.00	120,000,000.00	84,700,000.00	83,455,800.00+	98.53%+	150,000,000.00		
11001001/23010136/13000020	Purch. of Pub. Address Equip for Out Door Sensitization & enlighten activit	8,544,106.70								
11001001/23040101/13000021	Procurement of machines for clearing grasses & others							8,000,000.00		
11001001/23040104/13000022	Fumigation of Govt. House and Lodge		1,200,000.00		1,300,000.00	100,000.00+	7.69%+			
11001001/23010121/13000023	Purchase of laundry equipment: Washing Machine & others.	19,100,000.00	26,325,000.00		26,500,000.00	175,000.00+	0.66%+	50,000,000.00		
11001001/23010136/13000024	Purch of 1No video camera (Sony HD) with full Access.-Nicon	2,420,000.00								
11001001/23010120/13000025	Re-equipping of General Kitchen 1 & 2 Private Kitchen			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00		
11001001/23010136/13000026	Setting up and equipping of Enugu State Security Outfit		700,000.00	2,000,000,000.00	2,000,000,000.00	1,999,300,000.00+	99.97%+	1,000,000,000.00		
11001001/23020107/13000030	Construction of Staff lounge	1,570,500.00		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
11001001/23010118/13000036	Construction of public toilet in Government house Enugu		6,994,000.00		7,000,000.00	6,000.00+	0.09%+	60,000,000.00	65,000,000.00	65,500,000.00
11001001/23020118/13000037	Security fencing of Government House (see through fence)	10,864,400.00								
11001001/23020118/13000039	Construction of Security Posts at Entrance of Government House	653,000.00								
11001001/23010113/13000043	Recons. of Plumbing System /Pur. of Plumbing Materials: etc.	57,665,475.00	5,573,900.00	50,800,000.00	32,300,000.00	26,726,100.00+	82.74%+	50,500,000.00		
11001001/23020118/13000044	Construction of water corrosion resistant Tanks/Stand const			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+		25,000,000.00	26,000,000.00
11001001/23010112/13000050	Provision of office furniture and fittings for Focal person		2,544,000.00		2,700,000.00	156,000.00+	5.78%+			
11001001/23010101/13000051	Renovation of general & private kitchens in Government House	10,516,400.00	1,412,300.00		2,000,000.00	587,700.00+	29.39%+			
110010011/23020101/1300052	Construction of new refrigerator and air conditioner electr		3,625,600.00		3,800,000.00	174,400.00+	4.59%+			
11001001/23010134/13000053	Purchase of two (2) Potable Public Address (PA) System		9,504,000.00		10,000,000.00	496,000.00+	4.96%+			
11001001/23010119/14000001	Procur of Power Gen. Set/Plant (500kva CAT Gen. 1000KVA etc.							100,000,000.00		
Sub total		**870,925,013.30**	**1,153,336,886.88**	**3,471,800,000.00**	**3,471,800,000.00**	**2,318,463,113.12+**	**66.78%+**	**3,038,500,000.00**	**2,189,000,000.00**	**2,702,500,000.00**
11001002 - Office of the Deputy Governor										
11001002/23010112/13000002	Pur. of office furn.& fittings- & other furniture & fittings	31,140,000.00		5,900,000.00	5,900,000.00	5,900,000.00+	100.00%+	60,000,000.00		
11001002/23010112/13000004	Purchase of office equipment and fittings (2 tables 2 chair	798,000.00								
11001002/23010112/13000005	Renovation of office and lodge			33,000,000.00	19,500,000.00	19,500,000.00+	100.00%+			
11001002/23020101/13000006	Construction of Other Public Building	19,939,000.00								
11001002/23010130/13000009	Purchase and installation of overhead tank			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
11001002/23010114/13000011	Pur. of office equip-3Nos computer equip & other office equip.			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	20,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
11001002/23010115/13000012	Purchase of 2No Photocopying Machine			800,000.00	800,000.00	800,000.00+	100.00%+			
11001002/23010112/00000015	Purchase of window blinds and reinforcement			800,000.00	800,000.00	800,000.00+	100.00%+			
11001002/23010136/13000023	Pur. of com. equip (10 Nos walkie talkie & other com. equip)			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	5,000,000.00		
Sub total		**51,877,000.00**		**47,100,000.00**	**33,600,000.00**	**33,600,000.00+**	**100.00%+**	**85,000,000.00**		
11008001 - Enugu State Emergency Management Agency										
11008001/23000036/11000003	Review of Enugu State Emergency Response plan and production							7,000,000.00		
11008001/23010129/13000001	Pur. of Dis. relief/rehab materials (food & non-food items)			40,000,000.00	1,500,000.00	1,500,000.00+	100.00%+	50,000,000.00	122,000,000.00	125,000,000.00
11008001/23010112/13000004	Pur.& install of 2Nos Comp set 1No HP Laserjet Printer & 1No Laptop			1,552,800.00	1,552,800.00	1,552,800.00+	100.00%+	1,800,000.00		
11008001/23010134/13000010	Purchase of search & rescue &personal protective equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,500,000.00	6,000,000.00
11008001/23020100/13000014	Setting up of Enugu State Emergency Operation Center (EOC)							10,000,000.00		
11008001/23010129/13000015	Purchase of emergency tent materials							5,000,000.00		
11008001/23050101/13000016	Emergency response fund							50,000,000.00		
Sub total				**46,552,800.00**	**8,052,800.00**	**8,052,800.00+**	**100.00%+**	**128,800,000.00**	**127,500,000.00**	**131,000,000.00**
110010001 - Budget Monitoring & Due Process (BMDP)										
11010001/23010112/13000002	Pur of office equip. to setup Due Proc & Mon Unit in 3 Sen.			2,990,000.00	2,990,000.00	2,990,000.00+	100.00%+	2,300,000.00		
11010001/23010112/13000003	Pur. of Office Furn. Tables Seats and File/Document Racks			1,030,320.00	1,030,320.00	1,030,320.00+	100.00%+	1,000,000.00		
11010001/23010111/13000004	Prov. of Inter. facil; 3Nos Routers 4Nos Nokia X10 Tablet			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,200,000.00		
11010001/23000001/13000006	Domestication of e-procurement in Enugu			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	17,000,000.00		
Sub total				**22,320,320.00**	**22,320,320.00**	**22,320,320.00+**	**100.00%+**	**21,500,000.00**		
11013001 - Office of the SSG										
11013001/23010105/13000001	Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	30,943,449.96	24,990,000.00		25,100,000.00	110,000.00+	0.44%+			
11013001/23010112/13000002	Purchase of furniture and fittings for ExCo Secretariat:		40,000,000.00	6,302,050.00	40,302,050.00	302,050.00+	0.75%+	7,000,000.00	6,000,000.00	4,500,000.00
11013001/23010112/13000011	Purchase of Office Equip (Steel Cabinet Printers UPS etc.)	10,000,000.00	168,403,765.00		168,600,000.00	196,235.00+	0.12%+			
11013001/23010112/13000012	Con & fur. of Exe. Council Sec. & Spec Serv. Bureau Off Comp	10,000,000.00						80,000,000.00	65,000,000.00	
11013001/23000005/13000017	Pur. of Official and Security Vehicles for State Government	1,457,162,636.53	2,033,108,392.40	1,700,000,000.00	2,034,900,000.00	1,791,607.60+	0.09%+	1,500,000,000.00	1,997,050,000.00	2,304,540,000.00
11013001/23000012/13000019	Pur of Furniture & fittings 10 padded seats etc. for the SSG		620,000.00	4,000,000.00	4,000,000.00	3,380,000.00+	84.50%+	3,500,000.00	3,000,000.00	
11013001/23000012/13000020	Purchase of office Equip for SSG Per. Sec Ex. Sec Directors		13,160,000.00		13,500,000.00	340,000.00+	2.52%+			
Sub total		**1,508,106,086.49**	**2,280,282,157.40**	**1,710,302,050.00**	**2,286,402,050.00**	**6,119,892.60+**	**0.27%+**	**1,590,500,000.00**	**2,071,050,000.00**	**2,309,040,000.00**
11033001 - Enugu State Agency for the Control of HIV/Aids (E										
11033001/23020122/04000005	Proc. of HIV Testing & Couns.(HTC) Test Kits/Rap. Test Kits			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
11033001/23020122/04000006	Equipping of one stop shop in each of the three(3) senatorial							20,000,000.00	25,000,000.00	28,000,000.00
11033001/23000022/04000008	Provision/procurement of diagnosis accessories and tools for							32,400,000.00		
11033001/23010121/00000005	Purchase ten(10) split Unit Air conditioner for ENSACA Office			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
11033001/23010122/00000012	Proc. of HIV consumables (lubricants lancets condoms etc.)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
11033001/23050101/13000042	Conduct HTC sensitization and awareness creation			13,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
Sub total				**70,000,000.00**	**61,000,000.00**	**61,000,000.00+**	**100.00%+**	**52,400,000.00**	**25,000,000.00**	**28,000,000.00**
11101001 - Proj. Dev. & Implementation Dept.(PDI)										
11101001/23020102/06000001	Construction of Other Public Building		6,994,000.00		7,000,000.00	6,000.00+	0.09%+			
11101001/23030121/06000002	Expansion of Governor's main lodge and Gen kitchen 1&2 rd.	21,330,000.65								
11101001/23030121/13000003	Construction of Other projects	3,942,798.00								
11101001/23030121/13000005	Upgrading Other Public Building	3,500,000.00								

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11101001/23030121/13000009	Renovation of Administration department government House			70,000,000.00	10,900,000.00	10,900,000.00+	100.00%+			
11101001/23030128/13000014	Fencing Work	21,900,000.00								
11101001/23020102/13000019	Reconstruction of collapsed fence		1,762,000.00		2,000,000.00	238,000.00+	11.90%+			
Sub total		**50,672,798.65**	**8,756,000.00**	**70,000,000.00**	**19,900,000.00**	**11,144,000.00+**	**56.00%+**			
11184001 - Volunteer Service Agency (VSA)										
11184001/23010105/13000002	Rehab. of Volunteer Service Agency Skill Acquisition center							400,000.00		
11184001/23010112/13000003	Purchase of Office furniture							300,000.00		
11184001/23010129/13000005	Procurement of set of machine for waterproof extrusion							300,000.00		
11184001/23000012/13000008	Purchase of 1 no Hilux Jeep truck							35,000,000.00		
Sub total								**36,000,000.00**		
11009001 - Council on Privatization and Commercialization										
11052001 - Servicom/Performance Improvement Bureau										
11052001/23050102/11000001	Provision of Internet facilities (2No routers)			500,000.00	500,000.00	500,000.00+	100.00%+	167,000.00		
11052001/23010115/11000002	Pur. of off. equip. (1No Split Unit 3HP Panasonic A/C etc.			800,000.00	800,000.00	800,000.00+	100.00%+	2,900,000.00		
11052001/23010112/13000001	Purchase of Furniture (6No steel cabinets)			560,000.00	560,000.00	560,000.00+	100.00%+	600,000.00		
Sub total				**1,860,000.00**	**1,860,000.00**	**1,860,000.00+**	**100.00%+**	**3,667,000.00**		
67001001 - Ministry of Inter-governmental Affairs										
67001001/23050101/03000001	Equipping of Rehabilitation Center for Internally Displaced			12,369,100.00	12,369,100.00	12,369,100.00+	100.00%+			
67001001/23000000/00000000	Start-up Capital for Business for Deportees Internally Displaced			9,562,000.00	4,462,000.00	4,462,000.00+	100.00%+			
67001001/23010114/13000002	Purchase of 10Nos Desktop Computers & 10Nos Printers and Accessories							2,000,000.00		
67001001/23010115/13000003	Purchase of 2 Photocopying Machines							1,500,000.00		
67001001/23010105/13000005	Purchase of 17No Motorcycles			4,515,000.00	1,115,000.00	1,115,000.00+	100.00%+			
67001001/23010112/13000006	Purchase of 4No Refrigerator							2,000,000.00		
67001001/23010107/13000007	Purchase 5 No. Standing Fans							2,000,000.00		
67001001/23010112/13000012	Purchase of office furniture			155,000.00	155,000.00	155,000.00+	100.00%+			
67001001/23010119/14000001	Purchase of Generator Set							5,000,000.00		
Sub total				**26,601,100.00**	**18,101,100.00**	**18,101,100.00+**	**100.00%+**	**12,500,000.00**		
12003001 - The Legislature (House of Assembly)										
12003001/23050102/11000001	Activation of Inter. & web. facility in ENHA for inter. conn			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	2,000,000.00	2,000,000.00
12003001/23000000/13000000	Proc. of 55 Laptop Comp. & access. for ENHA & Comm. Clerks	16,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,200,000.00		
12003001/23010136/11000005	Procurement of 10 Nos 32" Plasma Television and Decoder			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+			
12003001/23000000/11000006	Pur. of 8 Sharp-5623N Photo. for ENHA							4,000,000.00	4,000,000.00	
12003001/23010136/11000008	Pur. of 10Nos External Hard Disk for Clerk &HODs offices			300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00		
12003001/23010136/11000018	Installation of software Elec. Documentation Sys.in ENHA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	1,000,000.00
12003001/23010113/11000011	Proc. of 15 Nos HP Desktop Comp. Stabilizer &other accessories								2,500,000.00	
12003001/23010136/11000026	Installation of Solar Energy in Enugu State House of Assembly							700,000,000.00		
12003001/23010136/11000027	Installation of 50 Nos of solar powered street light							5,000,000.00		
12003001/23010128/13000001	Proc. of Security. Gadgets (Metal Detector etc.)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	10,000,000.00
12003001/23010122/13000002	Pur. of Multimedia Equip 14 Sony mini Digital Tape etc.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
12003001/23030121/13000003	Renov of Petrol Pump Station & other Facilities in ENHA Complex			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/23010112/13000005	Cons. of 3 of Modern 30 seater Con. Table for ENHA Con room									10,000,000.00
12003001/23020105/13000010	Provision of 1No water borehole for ENHA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+		40,000,000.00	

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
12003001/23010105/13000011	Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Office			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
12003001/23020111/13000016	Provision of e-library in ENHA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
12003001/23020118/13000017	Construction of Convenience and Repainting of PRS Department			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+		3,000,000.00	
12003001/23020118/13000018	Demarcation of Office in PRS Department			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23020118/13000019	Procurement of 2 Nos Motor Rolling Mowing Machine							3,000,000.00		5,000,000.00
12003001/23020118/13000022	Refurbishment of ENHA Canteen and Hall			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	
12003001/23010136/13000023	Provision of Intercom facility in ENHA for effective internal			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	1,000,000.00	1,000,000.00
12003001/23010122/13000024	Proc. of Hosp. Equip. 5 Cylinder etc. for med. dept. in ENHA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	2,000,000.00
12003001/23020106/13000032	Construction of 1No mini Medical Centre at ENHA			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+		150,000,000.00	100,000,000.00
12003001/23010125/13000034	Procurement of 7Nos sets of Revised Budget Edition of Laws							7,000,000.00	7,000,000.00	7,000,000.00
12003001/23010117/13000036	Purchase of 1No Paper Shredder for Clerk's Office			50,000.00	50,000.00	50,000.00+	100.00%+			
12003001/23030128/13000037	General renovation of Enugu House of Assembly main building			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	50,000,000.00
12003001/23020119/13000038	Construction of 1No ENHA Guest House for the Speaker			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+		150,000,000.00	100,000,000.00
12003001/23010105/13000039	Procurement of vehicles for newly elected House Members							1,950,000,000.00		
12003001/23010105/13000040	Procurement of 3 Nos Veh for 3 Deputy Clerks of the House			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
12003001/23010112/13000044	Procurement of 1No Metal Mace Safe box for the safety of the			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+		2,000,000.00	
12003001/23010112/13000045	Procurement of 1 No Fire Insulated Best Safety Safe for Account			300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00		
12003001/23010136/13000046	Procurement of 2 No Counting Machine for Accounts Department			250,000.00	250,000.00	250,000.00+	100.00%+	500,000.00		
12003001/23010112/13000049	Procurement of 7Nos Set of Upholstery Seats for the Clerk's			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		12,000,000.00
12003001/23010112/13000052	Pur. of 10Nos Mini Thermo cool Refrigerator HR142 for Clerk							1,200,000.00	1,200,000.00	
12003001/23010112/13000053	Pur of 7 Nos Steel File Cab Newcline Model Clerk & HODs Off.			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00		1,000,000.00
12003001/23010112/13000054	Proc of 8 Nos 3 Doors Book Shelve for the ENHA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	5,000,000.00
12003001/23010112/13000055	Pur. of 20 Nos OX 26" Standing Fan for Clerk & Other Depts.			900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00		1,000,000.00
12003001/23010129/13000057	Procurement of 5 Nos Hand Mowing Machine							3,000,000.00		4,000,000.00
12003001/23010108/13000060	Purchase of 1No Ambulance (Toyota Hiace Bus) for Medical Unit			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	50,000,000.00		60,000,000.00
12003001/23010108/13000061	Proc of 4 Off. Hilux Van for DS Leader etc. in ENHA			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
12003001/23010112/13000067	Procurement of window blinds and accessories for the 2 top c			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	
12003001/23020101/13000071	Construction of Constituency Offices/ICT Centers in 24 State			1,200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
12003001/23010106/13000072	Procurement of 2 Nos Hilux Van							100,000,000.00	120,000,000.00	
12003001/23010108/13000073	Procurement of 1 No 16 Seater Toyota Hiace Bus			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00		60,000,000.00
12003001/23010112/13000080	Procurement of 10 Nos Thermo cool Air conditioners 1horse power			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
12003001/23010112/13000082	Proc. of 10 Nos Plasma Television & decoder sets for ENHA								1,500,000.00	
12003001/23020101/13000083	Completion of the Construction of 1No ongoing Administrative			171,000,000.00	171,000,000.00	171,000,000.00+	100.00%+	30,000,000.00		
12003001/23010112/13000056	Procurement and Installation of 1No Electronic bell							1,200,000.00		
12003001/23010112/13000056	Procurement of 1No water tanker motor			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23020118/13000087	Relocation and Construction of concrete based Power Generating			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00		
12003001/23020118/13000088	Landscaping work and asphalting of the Administrative block			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00		
12003001/23020118/13000089	Furnishing of the Admin block in ENHA			240,000,000.00	240,000,000.00	240,000,000.00+	100.00%+	150,000,000.00		
12003001/23010121/14000001	Purchase of 2 Nos 500KVA Power Generating Set			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		50,000,000.00	
12003001/23010119/14000002	Procurement of 10Nos 2000w Stabilizers			200,000.00	200,000.00	200,000.00+	100.00%+	400,000.00		
12003001/23010121/14000003	Purchase of 10 Nos Water Dispenser			850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00		
Sub total		**16,000,000.00**		**2,903,250,000.00**	**1,903,250,000.00**	**1,903,250,000.00+**	**100.00%+**	**3,782,750,000.00**	**951,200,000.00**	**531,000,000.00**
12003002 - House of Assembly Service Commission										
12003001/23010113/11000001	Proc. of 5 Nos Laptop Comp. & its Access. for Service Comm			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	1,500,000.00		
12003001/23010114/11000002	Procurement of 5 Nos LaserJet Printers			600,000.00	600,000.00	600,000.00+	100.00%+	750,000.00		
12003001/23010114/11000003	Procurement of 1 No Sharp Product Printer			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/23010113/11000004	Procurement of 5 Nos Desktop Computers and its Accessories			750,000.00	750,000.00	750,000.00+	100.00%+	1,250,000.00		
12003001/23010136/11000005	Purchase of 5 Nos Plasma Televisions and Decoder			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00		
12003001/23010105/13000001	Procurement of vehicles for the commission							500,000,000.00		
12003001/23010105/13000002	Procurement of 1 No Hyundai Salon Car			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
12003001/23010108/13000004	Procurement of 1 No 16 Seaters Toyota Hiace Bus			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23010112/13000005	Procurement of 5 Nos Executive Tables for Service Commission			750,000.00	750,000.00	750,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000007	Procurement of 10 Nos Office Tables			400,000.00	400,000.00	400,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000008	Procurement of 30 Nos Armchair for Service Commission			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
12003001/23010112/13000010	Procurement of 4 Nos sets of Upholstery seat for Service Comm							2,000,000.00	2,000,000.00	2,000,000.00
12003001/23010112/13000011	Procurement of 10 Nos Thermo cool Air conditioner 1horse power			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,200,000.00	1,200,000.00	
12003001/23010112/13000012	Procurement of 5 Nos Steel Cabinets			350,000.00	350,000.00	350,000.00+	100.00%+	500,000.00		
12003001/23020101/13000013	Construction and equipping of 1 No Conference Room for Servi			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	8,000,000.00		
12003001/23020101/13000014	Construction of Office Building Block							100,000,000.00		
12003001/23020101/13000015	Construction of 2 Nos toilet facilities for the commission							3,000,000.00		
Sub total				**136,600,000.00**	**136,600,000.00**	**136,600,000.00+**	**100.00%+**	**621,250,000.00**	**3,200,000.00**	**2,000,000.00**
23001001 - Ministry of Information										
23001001/23010136/11000002	Purch of Computer & Stud Equip for Publ & Graph Dept.(Auto Foc)	260,000.00								
23001001/23020118/11000003	Construction of 3Nos standard wooden shelves of 10x8ft for f			255,000.00	255,000.00	255,000.00+	100.00%+			
23001001/23010134/11000012	Construction of New FM Radio Station and Transmission House			175,000,000.00	6,400,000.00	6,400,000.00+	100.00%+			
23001001/23010136/11000017	Pur of 17 sets of pub. Add. sys for 17 Inform Off. in LGAs			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
23001001/23010115/11000026	Purchase of 3 No High speed photocopiers			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
23001001/23010136/11000027	Purchase of 9 No Television sets	203,300.00								
23001001/23010113/11000039	Procurement and installation of editing suit component 3Nos			4,600,000.00	4,600,000.00	4,600,000.00+	100.00%+	5,160,000.00		
23001001/23020118/11000043	Construction of new FM Radio Station and Transmission House			175,000,000.00	175,000,000.00	175,000,000.00+	100.00%+			
23001001/23030121/11000046	Renovation and furnishing of Ministry of Information hall			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
23001001/23000001/11000047	Recopy & Reprinting of blurred historic pictures & storage i							3,950,000.00		
23001001/23020118/13000007	Takeoff Grant for ENS Arch & Proc of Archives Mat for the ST			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	25,000,000.00		
23001001/23050101/13000017	Erection of Billboards and other activities to promote behav							14,330,000.00		
Sub total		**463,300.00**		**414,655,000.00**	**246,055,000.00**	**246,055,000.00+**	**100.00%+**	**48,440,000.00**		
23003001 - State Broadcasting Service										
23003001/23010102/11000003	Purchase of 1 Oscilloscope			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
23003001/23010102/11000004	Purchase of office furniture	3,820,508.22								
23003001/23000002/11000009	Purchase and Installation of Eurotel 2.5KW each Amplifier for			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00		
23003001/23000002/11000010	Radio Frequency Path Dehydrator	20,292,000.00								
23003001/23010119/11000024	Purchase of Character Generator	6,674,642.80								
23003001/23010136/1100001	Purchase of 2No Eurotel 2KW each Amplifier Radio			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
23003001/23010112/11000011	Purchase of Modern studio lighting kit							6,000,000.00		
23003001/23010112/11000030	Purchase of radio OB Van UPS			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
23003001/23010136/11000031	Purchase of Frequency counter			4,600,000.00	4,600,000.00	4,600,000.00+	100.00%+			
23003001/23010136/11000034	Purchase of 2Nos Digital Camera			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,069,000.00		
23003001/23000014/17000002	Asphalt 6000 square metre car park and compound			33,000,000.00	33,000,000.00	33,000,000.00+	100.00%+			
Sub total		**30,787,151.02**		**84,600,000.00**	**84,600,000.00**	**84,600,000.00+**	**100.00%+**	**34,069,000.00**		
23013001 - Government Printing Press										
23013001/23010136/11000005	Completion of the Construction and equipping of Press Centre			700,000,000.00	403,600,000.00	403,600,000.00+	100.00%+	200,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
23013001/23010114/11000012 Purchase of printing and press equipment			84,000,000.00	84,000,000.00	84,000,000.00+	100.00%+	102,500,000.00		
23013001/23010119/14000001 Purchase and installation of Perkins Sound proof Generator			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,500,000.00		
Sub total			**794,000,000.00**	**497,600,000.00**	**497,600,000.00+**	**100.00%+**	**313,000,000.00**		
23055001 - Enugu State Printing & Publishing Corporation									
23055001/23010114/11000001 Purchase of Printing Machines; binding machine stitching m			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	15,000,000.00	20,000,000.00	18,000,000.00
23055001/23010113/11000002 Purchase of Computer equipment and accessories: 5Nos pavilion			19,900,000.00	19,900,000.00	19,900,000.00+	100.00%+	2,250,000.00		3,000,000.00
23055001/23030121/11000005 Purch of Furniture: 17Nos office executive chair 6Nos piece							1,300,000.00		1,200,000.00
23055001/23010136/11000009 Purchase of Electronics (1No 42 LED Samsung TV 2Nos 32 LE			3,550,000.00	3,550,000.00	3,550,000.00+	100.00%+	2,390,000.00		5,600,000.00
Sub total			**98,450,000.00**	**98,450,000.00**	**98,450,000.00+**	**100.00%+**	**20,940,000.00**	**20,000,000.00**	**27,800,000.00**
25001001 - Office of the Head of Service									
25001001/23010105/13000001 Purchase of 1no. Commuter bus							40,000,000.00		
25001001/23010112/13000003 Purchase of office equipment: 240Nos Laptop and 240Nos Desktop	700,000.00		160,000,000.00	160,000,000.00	160,000,000.00+	100.00%+	180,000,000.00		
25001001/23010112/13000022 Purchase of Steel Cabinet for MDAs in the State			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
25001001/23010112/13000024 Procurement and installation of Electronic clock-in machines							20,000,000.00		
25001001/23010112/13000025 Purchase of office equipment for public Service							700,000.00		
Sub total	**700,000.00**		**184,000,000.00**	**184,000,000.00**	**184,000,000.00+**	**100.00%+**	**240,700,000.00**		
25005001 - Office of HOS (Establishment & Pension)									
25005001/23010112/13000003 Purchase of Office furniture for Perm Sec HODs and other (			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,900,000.00		
25005001/23010112/13000005 Purchase of office equipment			500,000.00	500,000.00	500,000.00+	100.00%+			
25005001/23010112/13000006 Purchase of 5No Standing Fans							240,000.00		
25005001/23010112/13000007 Purchase of 2no files/ document racks							300,000.00		
25005001/23010112/13000008 Purchase of Steel cabinet							480,000.00		
Sub total			**3,500,000.00**	**3,500,000.00**	**3,500,000.00+**	**100.00%+**	**2,920,000.00**		
25005002 - Office of the HOS (PIB)									
25005002 - Office of the HOS (PSD)									
25005002/23010113/13000002 Purchase of Office equipment and accessories							900,000.00		
25005002/23000012/13000005 Purchase of office furniture: 10Nos table and 20Nos chairs			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
25005002/23010112/13000008 Purchase of office furniture (tables padded seats) for staff							550,000.00		
Sub total			**2,500,000.00**	**2,500,000.00**	**2,500,000.00+**	**100.00%+**	**1,450,000.00**		
25006001 - Staff development Centre									
38001001 - State Economic Planning Commission									
38001001/23050101/03000001 State Counterpart Contribution			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	300,000,000.00	500,000,000.00	500,000,000.00
38001001/23010118/03000002 Development of Enugu State Medium Term Development Plan (202			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
38001001/23010118/03000003 Development of State Economic Growth Plan (2023 - 2026)							10,000,000.00		
38001001/23050103/05000001 Development of training manual for sustenance of Capacity b			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
38001001/23050101/05000009 Capacity building for Planning and Technical Officers in the							4,000,000.00		
38001001/23050101/05000010 Capacity Building on development of EFU BPS FSP and Memo/p							5,000,000.00		
38001001/23010113/11000002 Purchase/Installation of 12 no laptops for the newly recruit							5,000,000.00		
38001001/23010114/11000003 Purchase of 1 no HP Scanner with its accessories 1 no lamina							250,000.00		
38001001/23050101/11000005 Intro & Insti of Integrated S/ware for PIP BSC Model in the state etc.							5,000,000.00		
38001001/23050101/13000003 Development of Donor Coordination Framework for the State in			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
38001001/23050101/13000004	Collation consolidation & production state& LG APMR			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
38001001/23050101/13000005	Pur. of 2No Gubabi Steel files cabinet for HODs Admin and fin.							300,000.00		
38001001/23010114/13000006	Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 v			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	600,000.00		
38001001/23050101/13000007	Development of M & E Policy for the State							4,000,000.00		
38001001/23050101/13000009	Monitoring and Evaluation of the implementation of Social Pr			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/23010136/13000013	Installation of wireless storage device & networking of ICT			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	3,000,000.00		
38001001/23010112/13000015	Purchase of 3No Refridgerators for 2 Directors of Planning							930,000.00		
38001001/23010119/13000017	Procurement of 1 Nos of SUMEC fireman Generating set for the							96,000.00		
Sub total				**369,000,000.00**	**369,000,000.00**	**369,000,000.00+**	**100.00%+**	**346,176,000.00**	**503,000,000.00**	**503,000,000.00**
38004004 - State Bureau of Statistics										
38004004/23010133/11000001	Procurement of survey equipment (CAPI Laptops) Buiding of			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	
38004004/23010133/11000002	Embarking on surveys for socio-economic data collection in t			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
38001002/23010101/13000003	Purchase of 1Non Toyota Hilux 4WD DC ATP LS Prem ED							36,000,000.00		
38001002/23010101/13000005	Purch. of 30no Android Phones 30no Laptops p/copiers & printer			2,100,000.00	2,100,000.00	2,100,000.00+	100.00%+			
38001002/23050101/13000006	Purch of 6 No Motorcycles for data collection at zonal office							2,400,000.00		
38004004/23050101/13000010	Data collection analysis management and publication of: St			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+		44,000,000.00	48,400,000.00
38004004/23050103/13000013	GRID3 Project - Updating of Enugu State datasets on GRID3 Po	2,636,720.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,600,000.00	7,260,000.00
38004004/23050103/13000014	Purchase of hardware and software needed for the State			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total		**2,636,720.00**		**152,100,000.00**	**152,100,000.00**	**152,100,000.00+**	**100.00%+**	**144,400,000.00**	**70,600,000.00**	**55,660,000.00**
13002001 - Rangers Management Corporation										
13002001/23010130/13000002	Purchase of training kits and equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	7,000,000.00	7,500,000.00
13002001/23010113/13000005	Purchase of communication equipment (including accessories			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00		
13002001/23000007/13000007	Provision of seat around Uwani Training pitch			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13002001/23000018/13000008	Construction of Fence around Uwani Training Pitch			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	10,000,000.00	
13002001/23010113/13000009	Purchase of 4 computer equipment and accessories			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	1,500,000.00		
13002001/23010119/13000014	Purchase of 1No 30KVA Power Generating Set			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00		
Sub total				**44,100,000.00**	**44,100,000.00**	**44,100,000.00+**	**100.00%+**	**40,000,000.00**	**20,000,000.00**	**10,500,000.00**
40001001 - Office of the Auditor General of the State										
40001001/23010105/13000001	Purchase of 1No Toyota Hilux Van 4WD			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	28,000,000.00		
40001001/23010114/13000003	Purchase of office equipment:			2,580,000.00	2,580,000.00	2,580,000.00+	100.00%+	2,910,000.00		
40001001/23010112/13000004	Pur of Off Furniture & Fittings: Exec. Table & Chairs window blinds			5,100,000.00	5,100,000.00	5,100,000.00+	100.00%+	2,750,000.00	1,350,000.00	1,000,000.00
40001001/23010108/13000005	Establishment of State Audit Commission			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
40001001/23030128/13000007	Earth work landscaping of part of office compound and cons			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
40001001/23010112/13000010	Renovation of Generator House			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	3,000,000.00		
Sub total				**92,180,000.00**	**92,180,000.00**	**92,180,000.00+**	**100.00%+**	**86,660,000.00**	**1,350,000.00**	**1,000,000.00**
40001002 - Office of Auditor General for LG										
40001002/23010105/13000001	Purchase of 1No Toyota Hilux Van (2.7 VVT.1)			26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	36,000,000.00		
40001002/23010113/13000002	Purchase of 10Nos laptop computers for use at head and zonal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
40001002/23010112/13000003	Purchase of office furniture for Head Office and three Zonal			2,600,000.00	2,600,000.00	2,600,000.00+	100.00%+	2,600,000.00		
40001002/23010113/13000004	Establishment of Local Government Audit Commission							50,000,000.00		
Sub total				**31,600,000.00**	**31,600,000.00**	**31,600,000.00+**	**100.00%+**	**91,600,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
47001001 - Civil Service Commission									
47001001/23010136/11000001 Procurement of 1No Canon EOS 600D Camera (18Mega Pixel)							300,000.00		
47001001/23020101/13000001 Fencing & renovation of Civil Service Comm offs & premises	19,566,150.00								
47001001/23010112/13000002 Furnishing of Chairman Permanent Secretary Four members an	12,168,916.00								
47001001/23010112/13000003 Purchase of office furniture: 10Nos steal cabinets 10Nos Ch	2,880,506.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00		
47001001/23020125/13000004 Purchase of 1No Motor Bike (Carter) for dispatch of mails			500,000.00	500,000.00	500,000.00+	100.00%+	450,000.00		
47001001/23010112/13000007 Purchase of 8Nos Desktops computers 3Nos photocopiers 8Nos	375,000.00	1,967,000.00	3,240,000.00	3,240,000.00	1,273,000.00+	39.29%+	3,480,000.00		
47001001/23030121/13000008 Renovation of some offices in the Civil Service Commission			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	57,000,000.00		
47001001/23020101/13000009 Construction of 6Nos toilet facilities for staff			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	6,500,000.00		
Sub total	**34,990,572.00**	**1,967,000.00**	**70,240,000.00**	**70,240,000.00**	**68,273,000.00+**	**97.20%+**	**71,730,000.00**		
47001002 - Local Government Service Commission Enugu									
47001002/23010113/11000001 Procurement of 15 Nos Desktop computer sets and installation							3,400,000.00		
47001002/23010136/11000002 Establishment of M&E system for planning Research and Statistics			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	3,000,000.00		
47001002/23010108/13000003 Purchase of 1No Toyota Hiace 18 sitter Bus for supervision o							36,000,000.00		
Sub total			**8,000,000.00**	**8,000,000.00**	**8,000,000.00+**	**100.00%+**	**42,400,000.00**		
48001001 - Enugu State Independent Electoral Comm.									
48001001/23010112/13000003 Furnishing of ENSIEC Offices in the 3 Senatorial Zones							7,500,000.00		
48001001/23020101/13000005 Building of ENSIEC Office in Udenu LGA Headquarters			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
48001001/23010112/13000007 Purchase and Installation of two air conditioners for ENSIEC			504,000.00	504,000.00	504,000.00+	100.00%+	504,000.00		
48001001/23020101/13000008 Building of ENSIEC Office in Nsukka LGA for Enugu North Sen.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
48001001/23020101/13000009 Building of ENSIEC Office in Nkanu West LGA for Enugu East S			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
48001001/23020101/13000010 Building of ENSIEC Office in Awgu LGA for Enugu West Senator			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
51001001/23010119/14000001 Purchase of generator sets: 1No 10KVA for ENSIEC Headquarter			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
Sub total			**63,504,000.00**	**63,504,000.00**	**63,504,000.00+**	**100.00%+**	**43,602,000.00**	**6,000,000.00**	**4,000,000.00**
51001001 - Ministry of Local Government Matters									
51001001/23050102/10000001 Establishment of Local Government data base: procurement of			7,350,000.00	7,350,000.00	7,350,000.00+	100.00%+	2,900,000.00		
51001001/23050102/13000001 Creation of Local Government Website			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
51001001/23010112/13000002 Purchase of office equipment (7No standing fans)			3,550,000.00	3,550,000.00	3,550,000.00+	100.00%+			
51001001/23010119/14000001 Purchase of 2Nos 4.5KVA Generator Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
Sub total			**12,900,000.00**	**12,900,000.00**	**12,900,000.00+**	**100.00%+**	**5,900,000.00**		
62001002 - Ministry of Chieftaincy Matters									
62001002/23010114/11000001 Purchase of 2No Printers (Laser jet 182 N HP) and 1 No Photo			350,000.00	350,000.00	350,000.00+	100.00%+	1,800,000.00		
62001002/23010114/11000002 Establishment of server at the Ministry of Chieftaincy Matte			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+	4,300,000.00		
62001002/23010136/11000003 Purchase of Handcam Video Still Photo Digital Camera 3 No			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,300,000.00		
62001002/23010102/13000003 Procurement of Staff of Office for Traditional Rulers			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00		
62001002/23010125/13000005 Production of 450 copies of Eligibility Manual criteria for			630,000.00	630,000.00	630,000.00+	100.00%+	3,500,000.00		
62001002/23030103/13000007 Renovation of House of Chiefs Chamber in ENHA complex			25,300,000.00	25,300,000.00	25,300,000.00+	100.00%+	70,000,000.00		
62001002/23010115/13000008 Purchase of 1no. Photocopying Machine			500,000.00	500,000.00	500,000.00+	100.00%+			
62001002/23010125/11000009 Provision of 50 No Certificate of Recognition for Traditional			660,000.00	660,000.00	660,000.00+	100.00%+	1,200,000.00		
62001002/23010112/13000011 Purchase of Office Equipment; (1No Refridgerators 4No Stand			800,000.00	800,000.00	800,000.00+	100.00%+	1,500,000.00		
62001002/23010119/14000001 Purchase of 1No 5KVA Power Generating Set and accessories			760,000.00	760,000.00	760,000.00+	100.00%+	1,100,000.00		
Sub total			**52,500,000.00**	**52,500,000.00**	**52,500,000.00+**	**100.00%+**	**186,100,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
63001001 - Ministry of Inter Ministerial Affairs									
63001001/23010114/11000001 Purchase of 1No Printer machine			150,000.00	150,000.00	150,000.00+	100.00%+	160,000.00		
63001001/23010105/13000001 1No Standard 18 Seater Bus for official use			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
63001001/23010112/13000003 Replacement of 4Nos Elevator at the State Secretariat			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
63001001/23010112/13000005 Purch of Office Equipment: 3Nos refrigerator and 3 Nos Stabilizer			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
63001001/23050101/13000006 State Counterpart fund for SDGs/AUDA NEPAD State Track Project							300,000,000.00		
63001001/23050101/13000008 Provision of Directional Signage at the State Secretariat			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,700,000.00		
63001001/23050101/13000009 African Union Development Agency/New Partner for African Dev							300,000,000.00		
63001001/23000000/00000000 Purchase of 1 No Power Generating Set. sumec firman 6.7KVA			500,000.00	500,000.00	500,000.00+	100.00%+			
Sub total			**149,150,000.00**	**149,150,000.00**	**149,150,000.00+**	**100.00%+**	**603,860,000.00**		
66001001 - Ministry of Human Dev. & Poverty Reduction									
66001001/23010132/03000002 Procurement of Security materials			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,650,000.00		
66001001/23010113/03000005 Purchase of office equipment (5Nos desktop computers with UP			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
66001001/23010108/03000009 Procurement of 1No Siena 2007 model (Foreign use) for Monitor							6,000,000.00		
66001001/23050101/03000013 Youth Productivity and Economic Empowerment (YUPEE) skill a	188,000,000.00								
66001001/23020118/03000014 Remodeling of the hall at Okpara Avenue into a skill develop							100,000,000.00		
66001001/23020118/05000001 Skill acquisition and empowerment programme for Rural Women			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
66001001/23020127/11000001 Equipping of Communication/Information Control Room for Neig			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
Sub total	**188,000,000.00**		**109,650,000.00**	**109,650,000.00**	**109,650,000.00+**	**100.00%+**	**209,650,000.00**		
29001001 - Ministry of Transport									
29001001/23010113/11000001 Equip of riders perm off in Enugu West & North20 comp set etc.			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	30,000,000.00		
29001001/23020123/13000003 Procurement of office equipment for traffic management office		3,346,000.00	7,000,000.00	7,000,000.00	3,654,000.00+	52.20%+	8,000,000.00		
29001001/23020127/13000004 Proc of equip for pub enlightenment such as horn speaker sys			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
29001001/23010104/13000005 Procurement of 10Nos Power bike with digital security system			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
29001001/23020124/13000008 Development of park for buses taxis and tricycles at Emene			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
29001001/23010114/13000010 Procurement of office equipment: 10Nos computer sets			5,000,000.00	2,600,000.00	2,600,000.00+	100.00%+	5,000,000.00		
29001001/23010112/13000011 Procurement of office furniture (10 Nos. Padded executive ta			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00		
29001001/23050102/13000015 Vehicle retrofitting dev. for emission inventory data			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
29001001/23020118/13000023 Establishment of model driving school							50,000,000.00		
29001001/23010136/13000025 Procurement of20 Nos smart Traffic control stand with solar							10,000,000.00		
29001001/23010104/13000028 Purchase and installation of 20 Nos modern digital camera							5,000,000.00		
29001001/23010107/13000029 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)							100,000,000.00		
29001001/23020123/17000002 Provision of traffic signages/road markings	3,837,500.00		13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
Sub total	**3,837,500.00**	**3,346,000.00**	**144,000,000.00**	**141,600,000.00**	**138,254,000.00+**	**97.64%+**	**247,000,000.00**		
15001001 - Ministry of Agriculture									
15001001/23020113/01000001 Estab of Farm Estates in 6 Agric Zones of the State -V Chain			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
15001001/23050101/01000002 Nat Prog for Food Security (NPFS): State Counterpart Contrib ENADEP			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23030112/01000003 Maint of Centre Pivot Irrig System (CPIS) at various LGs			10,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
15001001/23010127/01000004 Supply for Fed Gov. of Nig./Int Fund for Agric Dev (FGN/IFAD)			908,500,000.00	908,500,000.00	908,500,000.00+	100.00%+			
15001001/23050101/01000005 Agro Processing Prod Enhancement and Livelihood Improv Sup			3,744,000,000.00	744,000,000.00	744,000,000.00+	100.00%+			
15001001/23050101/01000006 Agric Transformation Agenda Support Prog phase 1 (ATASP-1)			2,883,000,000.00	350,000,000.00	350,000,000.00+	100.00%+			
15001001/23010113/01000011 Procurement of 2No laptops and 3No desktops and accessories		9,330,216.87		9,400,000.00	69,783.13+	0.74%+			
15001001/23010127/01000040 Pur of 10 tractors & agric equip to assist mech farming in Enugu			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	150,000,000.00	90,000,000.00	60,000,000.00
15001001/23050101/01000051 Grant for participation in Agricultural and World Food Fair							50,000,000.00	60,000,000.00	60,000,000.00

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
15001001/23020113/01000055	Raising of Hybrid oil palm seedlings (Tenera) for field plan			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	60,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/01000065	Provision of agriculture equipment and inputs for the support		14,049,710.00		15,000,000.00	950,290.00+	6.34%+			
15001001/23020113/01000067	Provision of inputs for the support programme for 2 000 Cass		48,116,369.50		50,000,000.00	1,883,630.50+	3.77%+			
15001001/23020113/01000069	Provision of infrastructural facilities for animal farming u							50,000,000.00		
15001001/23020113/12000001	Establishment of new abattoirs/upgrading of 4 in the State			350,000,000.00	285,000,000.00	285,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23020113/12000003	Launching of wet season farming and empowerment of farmers w							20,000,000.00		
Sub total			**71,496,296.37**	**8,425,500,000.00**	**2,895,900,000.00**	**2,824,403,703.63+**	**97.53%+**	**430,000,000.00**	**300,000,000.00**	**270,000,000.00**
15026001 - Enugu State Polytechnic Iwollo										
17018001/23010119/01000007	Purchase of four number fairly used generating set			11,500,000.00	7,030,000.00	7,030,000.00+	100.00%+			
17018001/23010127/01000014	Construction of Meteorology station.							6,000,000.00		
17018001/23020118/04000001	Provision and equipping of medical centre							30,000,000.00		
17018001/23020107/05000006	Construction of Office Buildings at Udenu Campus			375,000,000.00	375,000,000.00	375,000,000.00+	100.00%+			
17018001/23020107/05000007	Provision of Laboratory Equipment and Furnishing of Offices			35,500,000.00	35,500,000.00	35,500,000.00+	100.00%+			
17018001/23020107/05000008	Purchase of Farming Livestock Laboratory Equipment Agric			61,500,000.00	61,500,000.00	61,500,000.00+	100.00%+			
17018001/23020107/05000010	Development of Udenu Campus Master Plan			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
17018001/23020107/05000011	Provision of Equipment for School of Financial Studies and C			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
17018001/23020107/05000012	Construction of Buildings (Iwollo Hostel Administrative Bui			178,000,000.00	178,000,000.00	178,000,000.00+	100.00%+	250,000,000.00		
17018001/23020107/05000044	Establishment of school of Agriculture at Udenu							200,000,000.00		
17018001/23020107/05000015	Rehabilitation and equipping of Entrepreneurship Development							10,000,000.00		
17018001/23010126/08000002	Purchase of sports and recreational development equipment in			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00		
17018001/23030104/10000001	Rehabilitation of bore hole and Reticulation of water in Ude			20,000,000.00	4,300,000.00	4,300,000.00+	100.00%+	15,000,000.00		
17018001/23050101/13000001	Purchase and Installation of Accounting Software (SAGE 500)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17018001/23010125/13000020	Provision of library equipment & books 250Nos computers E		550,894.73	35,000,000.00	35,000,000.00	34,449,105.27+	98.43%+	50,000,000.00		
17018001/23010105/13000033	Purchase of 2 no staff buses							80,000,000.00		
17018001/23010105/13000038	Purchase of Agric Input and Horticultural crops							61,500,000.00		
17018001/23020118/13000040	Construction Installation of Polytechnics Advertorial Bill			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00		
17018001/23010105/13000041	Purchase of Vehicles (6No Toyota Camry Model 2010 2No	4,005,855.74		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17018001/23010112/13000043	Accreditation of 10 new courses and re-accreditation of 10 e							200,000,000.00		
17018001/23020118/13000043	Provision renovation and furnishing of general Offices and							40,000,000.00		
17018001/23010119/14000001	Purchase of Electricity Transformer (1No 500KVA and 1No 300K							15,000,000.00		
Sub total		**4,005,855.74**	**550,894.73**	**980,500,000.00**	**960,330,000.00**	**959,779,105.27+**	**99.94%+**	**1,003,500,000.00**		
15102001 - Enugu State Agric. Dev. Prog.(ENADEP)										
15102001/23010112/01000005	Purchase of soil testing equipment with chemicals & reagents							500,000.00		
15102001/23010127/01000008	Purchase of 6Nos Geographical Positioning System(GPS) for fi							3,500,000.00		
15102001/23010127/01000011	Purchase of materials for on-farm demonstration of rice cassava							2,500,000.00		
15102001/23010127/01000012	Procurement of Foundation Seed for community seed multiplication							1,000,000.00		
15102001/23010127/01000014	Purchase of 40 extension tools/kits and protective clothing							1,000,000.00		
15102001/23010127/01000018	Purchase of agro forestry nursery tools and agro inputs to t							3,000,000.00		
15102001/23020113/01000022	State Counterpart funding for APPEALS	1,150,530,935.10								
15102001/23020113/01000024	Sustainability of concluded donor Assisted Projects (FADAMA							55,000,000.00		
Sub total		**1,150,530,935.10**						**66,500,000.00**		
15109001 - Forestry Commission										
35109001/23020113/01000001	Sourcing of Seeds/Fruits Kusso Spp & Raising of 50 000 Seedlings							35,000,000.00		
35109001/23040101/09000001	Adoption of EN Forest Reserves: Planting of Tectona grandis			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
35109001/23040101/09000013	Enrichment planting of forest tree seedlings in existing Gov			20,160,000.00	20,160,000.00	20,160,000.00+	100.00%+	23,597,600.00	24,818,400.00	26,800,000.00
Sub total				**52,160,000.00**	**52,160,000.00**	**52,160,000.00+**	**100.00%+**	**58,597,600.00**	**24,818,400.00**	**26,800,000.00**
15102003 - Enugu State Fertilizer Coy										
20001001 - Ministry of Finance										
20001001/23010113/11000001	Pur of 5 Desktop Comp UPS & other Access & 5 30 inches etc.			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00		
20001001/23050100/11000002	Development of Asset Valuation/Information system			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
20001001/23010112/11000003	Installation of Common Wealth Secretariat and Debt Management			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
20001001/23050100/11000005	Purchase of shares/right issues							20,000,000.00		
20001001/23050101/13000001	Consolidation of shares with CSCS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
20001001/23010119/13000004	Pur of 1 60KVA soundproof Perkins/Yorc genset with Cable etc.		13,022,000.00	8,000,000.00	13,100,000.00	78,000.00+	0.60%+	8,000,000.00		
20001001/23010100/13000008	Purchase of HDMI enabled TV (75 inches) wireless speakers f							3,500,000.00		
20001001/23010112/13000009	Purchase and Installation of 4No Air conditioners (Split unit			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	2,000,000.00		
20001001/23010112/13000011	Purchase of office furniture							3,500,000.00		
20007001/23010141/13000012	Pur & install of 2 Stanchion stand & 4 O/H tanks 4 000 Liters			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
20001001/23010112/13000014	Furnishing of newly renovated Dome (Phase 1)							80,000,000.00		
20007001/23010119/14000002	Provision of 7 Nos CCTV cameras and 5nos solar/electric light							10,000,000.00		
Sub total			**13,022,000.00**	**133,000,000.00**	**138,100,000.00**	**125,078,000.00+**	**90.57%+**	**239,500,000.00**		
64001001 - Ministry of Budget and Planning										
20007001 - Office of the Accountant General										
20007001/23020127/11000001	Development of E-Payment Contractor Ledger Modules and Acce		11,940,904.20	300,000,000.00	284,000,000.00	272,059,095.80+	95.80%+	300,000,000.00		
20007001/23010113/11000002	Purchase and installation of 23No high performance HP branded	64,876,200.00								
20007001/23020127/11000003	2nd Batch of linking Additional MDAs Finance and Accounts d							300,000,000.00		
20007001/23010112/13000001	Refurbishing of 3 Strong Room doors and 25 Gubabi Safes at Awgu, Enugu Main and AG's Office			5,215,000.00	5,215,000.00	5,215,000.00+	100.00%+			
20007001/23010112/13000002	Purchase of Furniture and Fittings for Sub -Treasuries			4,005,000.00	4,005,000.00	4,005,000.00+	100.00%+			
20007001/23020101/13000003	Rehabilitation of Enugu Main Sub-Treasury		15,752,515.00		16,000,000.00	247,485.00+	1.55%+			
20007001/23010115/13000006	Purchase of office equip 5 nos. (photocopying machine etc.	425,000.00	1,067,625.00	3,000,000.00	3,000,000.00	1,932,375.00+	64.41%+			
20007001/23010112/13000008	Purchase of 20 No. 106A and 2 No. 108 Gubabi Safes for MDAs			13,390,000.00	13,390,000.00	13,390,000.00+	100.00%+			
20007001/23010112/13000012	Purchase of 23No ceiling fans for Awgu Nsukka Oji River O	345,000.00								
20007001/23010112/13000013	Purchase of 115No plastic chairs for Awgu Nsukka Oji River	947,840.00								
20007001/23010112/13000014	Purchase of 43 long wooden benches for Awgu Nsukka Oji River	430,000.00								
20007001/23010112/13000015	Purchase of 29No office arm padded chairs for Awgu Nsukka	435,000.00								
20007001/23010113/13000016	Purchase of 19No Office tables for Awgu Nsukka Oji River	665,000.00								
20007001/23050102/13000018	Upgrading of IPSAS software from cash to accrual							200,000,000.00		
20007001/23050102/13000019	Purchase of 10 Executive office arm chairs and tables for Ac							500,000.00		
20007001/23050102/13000021	Refurbishing of Computer Systems at AG's Office	456,000.00								
20007001/23050102/13000022	Upgrading of SIFMIS software to CBN TSA/End to end EFT compl							250,000,000.00		
20007001/23010115/13000023	Production of Stamp Duty Steel iron Dices: The stamp duty ir							10,800,000.00		
20007001/23010115/13000024	Repairs of stamp Duty Dicing Machine							870,000.00		
20007001/23020101/13000025	Retiling/Repairs of Awgu Sub-Treasury							5,000,000.00		
20007001/23050100/14000002	Acquisition and installation of IPSAS Accrual Software for u	75,001,387.40								
Sub total		**143,581,427.40**	**28,761,044.20**	**325,610,000.00**	**325,610,000.00**	**296,848,955.80+**	**91.17%+**	**1,067,170,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20008001 - Board of Internal Revenue										
20008001/23010114/11000004	Pur of 25 Laptop Comp 12 Desktop & accessories & 12 printers			12,266,000.00	12,266,000.00	12,266,000.00+	100.00%+	12,600,000.00		
20008001/23010112/11000006	Proc of office furniture & fittings (200 Chairs 200 tables 120 fan etc.)			11,738,000.00	11,738,000.00	11,738,000.00+	100.00%+	13,200,000.00		
20008001/23020101/13000006	Construction of 4Nos tax/licenses offices and complete perim			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	115,000,000.00	8,000,000.00	
Sub total				**174,004,000.00**	**174,004,000.00**	**174,004,000.00+**	**100.00%+**	**140,800,000.00**	**8,000,000.00**	
20012001 - Enugu State Gaming Commission										
20012001/23010115/11000001	Pur of office equipment (2 Nos C220 Photocopying machine)							800,000.00		
20012001/23010112/13000010	Pur of Off fur for off in the H/Qtrs. 6 AC 6 OX standing etc.			1,590,000.00	1,590,000.00	1,590,000.00+	100.00%+	2,540,000.00		
20012001/23010105/13000011	Purchase of 1No 1000 capacity GP Tank and accessories			450,000.00	450,000.00	450,000.00+	100.00%+	300,000.00		
20012001/23010104/14000002	Pur of 2 KC Soyany Motorcycles for distrib of Demand Notice							960,000.00	1,000,000.00	
20012001/23010119/14000003	Purchase and installation of Solar Energy and accessories			2,850,000.00	2,850,000.00	2,850,000.00+	100.00%+	10,000,000.00		
Sub total				**4,890,000.00**	**4,890,000.00**	**4,890,000.00+**	**100.00%+**	**14,600,000.00**	**1,000,000.00**	
22001001 - Ministry of Commerce & Industry										
22001001/23010136/11000001	Purchase of Internet wireless Routers			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
22001001/23050101/12000013	Establishment of facility centres for industrial processing			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+			
22001001/23010114/12000003	Industrial Bill Printing Machine and Accessories			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23050101/12000005	Compre State-wide Project on Biz Census & Survey in rural & urban							70,000,000.00		
22001001/23010140/12000008	Proc of weights and measures/testing equipment for CP & T			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
22001001/23010140/12000013	Purchase of uniform dress kits for CP&T							2,000,000.00		
22001001/23050101/13000001	Traders Empowerment scheme 4th edition for 57 major urban MKT			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
22001001/23010113/13000006	Purchase of 8Nos laptops for HODs for official document prep			1,920,000.00	1,920,000.00	1,920,000.00+	100.00%+		560,000.00	
22001001/23010104/12000011	Purchase of Motorcycles for ROBP bill (demand notice) distrib			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
22001001/23010112/13000013	Purchase of office furniture (2 Nos standing fan 1 no 32 p			1,560,000.00	1,560,000.00	1,560,000.00+	100.00%+	1,600,000.00		
20008001/23010129/13000018	Procurement of 30Nos equipment for produce field-on the spot			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23010106/13000021	Purchase of 10 Nos brand new mini buses for revenue drive an							60,000,000.00		
20008001/23020118/13000026	Cons of shops renov & remodel of dilap toilet&3 gates @N/Hv etc.		5,999,100.00	20,000,000.00	20,000,000.00	14,000,900.00+	70.00%+	10,000,000.00		
20008001/23050102/13000029	Computerization/automation of market development and export p			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
22001001/23010114/13000033	Pur of Off equip 5 colored Prin 5 black & white Photocopier etc.			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	4,000,000.00	2,000,000.00	
22001001/23020118/13000034	Construction of 6No produce inspection post/boots at designated			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
20008001/23020118/13000035	Construction of drainages within Orba international market p							10,000,000.00		
20008001/23020118/13000036	Renovation and upgrading of dilapidated revenue court							10,000,000.00		
20008001/23020118/13000037	Republishing of produce school of technology Enugu							6,000,000.00		
20008001/23010113/13000038	Purchase of public address system for enlightenment and sensitiz							3,500,000.00		
22001001/23010119/14000001	Purchase of 3No 5KVA Generator Set			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	1,000,000.00	
Sub total			**5,999,100.00**	**1,185,630,000.00**	**1,185,630,000.00**	**1,179,630,900.00+**	**99.49%+**	**183,900,000.00**	**3,560,000.00**	
22018003 - Enugu State Marketing Company										
22018003/23010113/11000000	Purchase of computers and accessories			200,000.00	200,000.00	200,000.00+	100.00%+			
22018003/23030121/13000000	Re-roofing and rehabilitation of building blocks A and B			30,525,000.00	30,525,000.00	30,525,000.00+	100.00%+			
22018003/23010102/13000003	Chippings lafarating with coal-tar in the premises			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
22018003/23030121/13000004	Rehabilitation and Asphalting of Enugu State Marketing company							103,123,000.00		
Sub total				**45,725,000.00**	**45,725,000.00**	**45,725,000.00+**	**100.00%+**	**103,123,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021	Actual 2022	Original Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
22018001 - Small & Medium Scale Entrep. Agency		₦	₦	₦	₦	₦	₦	₦	₦	₦
22018001/23050101/12000003	Enugu Human Capital Development Loans (CARES)			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
22018001/23050101/12000006	Enugu SME Micro Credit Program (N-CARES)			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
22018001/23050101/12000007	IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	555,000,000.00		
22018001/23050101/12000009	Enugu CAC formalization Grant			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
22018001/23050101/12000010	Enugu Payroll Support Grant (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23050101/12000011	Enugu Artisan Support Grant (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23050101/12000012	Enugu SME Business Support Grant (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23020118/12000013	SME Production Facilities: Shared Mechanised equipment			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
22018001/23050101/12000014	PPP for Job creation vocational training and skill acquisition			125,000,000.00	125,000,000.00	125,000,000.00+	100.00%+			
Sub total				**2,095,000,000.00**	**2,095,000,000.00**	**2,095,000,000.00+**	**100.00%+**	**555,000,000.00**		
22001001 - Enugu State Investment Dev. Authority										
22001002/23050101/13000001	Project concept development and promotion			25,000,000.00	21,150,000.00	21,150,000.00+	100.00%+			
22001002/23010113/12000003	Purchase and installation of office equipment: (Laptops inte		2,678,100.00	2,500,000.00	2,700,000.00	21,900.00+	0.81%+	7,000,000.00		
22001002/23010112/13000004	Purchase of 10 Split Unit A/C 1.5H		792,000.00	1,350,000.00	1,150,000.00	358,000.00+	31.13%+			
22001002/23010112/13000005	Purch of office furniture & furnish of the entire complex		5,805,700.00	2,000,000.00	5,850,000.00	44,300.00+	0.76%+	45,000,000.00		
22001002/23010113/12000007	Purchase and installation of office furniture (Office Chair							10,000,000.00		
22001002/23010112/13000008	Purchase of 15 Seater Toyota Hiace Bus							40,000,000.00		
22001002/23010112/13000009	Purchase of 1 no Hilux Truck							35,000,000.00		
22001002/23010119/14000001	Purchase of 400KVA sound proof Mikano generator			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	15,000,000.00		
Sub total			**9,275,800.00**	**32,200,000.00**	**32,200,000.00**	**22,924,200.00+**	**71.19%+**	**152,000,000.00**		
27001001 - Ministry of Labour & Productivity										
27001001/23050102/11000001	Establishment of Management Information System/software			18,100,000.00	18,100,000.00	18,100,000.00+	100.00%+	19,100,000.00	5,000,000.00	
27001001/23010115/11000002	Purchase of Photocopying machine and Printer							500,000.00		
27001001/23010113/13000001	Purchase of 7Nos Desktop Computer and accessories			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,800,000.00
27001001/23010115/13000002	Purchase of office equipment: 2Nos Photocopying Machine 2No			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+			
27001001/23050101/13000004	Installation of Law pavilion live time license and annual up			180,000.00	180,000.00	180,000.00+	100.00%+	200,000.00		
27001001/23010121/13000010	Renovation of bungalows at former forestry comm premises			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
27001001/23010112/13000011	Purchase of office furniture for Management Dev Cent			950,000.00	950,000.00	950,000.00+	100.00%+	1,750,000.00		
27001001/23010121/13000010	Interlock of 30 by 20 Square meters of the productivity comp							720,000.00		
27001001/23010124/13000013	Procurement of 1No embroidery machine 4Nos mannequins 1No							950,000.00		
27001001/23010119/14000001	Purchase of and installation of Solar panel and inverter pla			750,000.00	750,000.00	750,000.00+	100.00%+			
27001001/23010119/14000003	Purchase of 1No Generating Set (400 Volt)							350,000.00		
Sub total				**32,280,000.00**	**32,280,000.00**	**32,280,000.00+**	**100.00%+**	**25,570,000.00**	**7,100,000.00**	**2,800,000.00**
28001001 - Ministry of Science & Technology										
28001001/23020118/06000001	Capital Grant for Enugu Tech Hub		40,000,000.00		40,200,000.00	200,000.00+	0.50%+			
28001001/23050101/11000003	Activation of CCTV Monitors within the secretariat complex			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
28001001/23050103/11000004	E-Human Resource Management (E-HRM)		42,226,776.20		42,300,776.00	73,999.80+	0.17%+			
28001001/23050101/11000009	Capital Grant for Enugu Tech Hub			120,000,000.00	37,499,224.00	37,499,224.00+	100.00%+			
28001001/23010113/11000010	Purchase and installation of 100 Desktop Computers and accessories	43,388,600.00	13,000,000.00	30,000,000.00	30,000,000.00	17,000,000.00+	56.67%+			
28001001/23050102/11000013	Capital Grant for Obollo Afor Tech-Hub for Interlocking			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
28001001/23020118/05000001	Establishment of Enugu State Tech Hub at 9th Mile Udi LGA			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
28001001/23010112/11000015	Programming Animation and Robotic internship programs for ch							170,000,000.00		
28001001/23020127/11000016	Perimeter fencing (15 KM)							450,000,000.00		
28001001/23020118/12000004	Establishment of a model Kaolin plant at Okpuje Urobo			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23050101/12000005	Establishment of research and fabrication centre			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
28001001/23010129/12000008	Procurement of learning materials and rehabilitation of facil							29,800,000.00		
28001001/23010112/13000003	Equipment of Raw Material Resource and Consultancy Centre			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23010129/13000007	Water reticulation to all facilities and students hostels							120,000,000.00		
Sub total		**43,388,600.00**	**95,226,776.20**	**570,000,000.00**	**570,000,000.00**	**474,773,223.80+**	**83.29%+**	**769,800,000.00**		
28002001 - Enugu State Information & Technology										
29053001 - Coal Transport Services										
29053001/23010108/13000001	Pur of 10 Coal City Bus (Ashock layland 38 seater buses)							450,000,000.00		
29053001/23010124/13000005	Pur of Workshop Equip: 1No Vulcanizer pumping machine etc.			5,250,000.00	5,250,000.00	5,250,000.00+	100.00%+			
29053001/23010124/13000006	Purchase of Workshop Tools: 5 sets of different tool boxes			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	507,000.00		
29053001/23010107/13000014	Purchase of 1No Towing Truck (10 tyres 35 tons Mack)			29,500,000.00	29,500,000.00	29,500,000.00+	100.00%+			
29053001/23010124/13000021	Purchase of 1no Leventis injector/Nozzle power service machi							1,400,000.00		
Sub total				**40,750,000.00**	**40,750,000.00**	**40,750,000.00+**	**100.00%+**	**451,907,000.00**		
22001001 - ENTRACO										
29053001/23010105/13000001	Purchase of 5No Toyota Hiace Bus							40,000,000.00	80,000,000.00	80,000,000.00
29053001/23020124/13000002	Con of lockup shops transit camp & toilet facil @ Enugu Depot							5,000,000.00	5,000,000.00	5,000,000.00
29053001/23020101/13000005	Opening of new depots/routes in Lagos and Abuja							3,000,000.00	3,000,000.00	3,000,000.00
29053001/23010112/13000006	Purchase of office equipment							1,000,000.00	3,000,000.00	3,000,000.00
Sub total								**49,000,000.00**	**91,000,000.00**	**91,000,000.00**
34001001 - Ministry of Works & Infrastructure										
34001001/23020106/04000001	Comp of the con of 200 Beded Adada Sepcialist Hospital			67,000,000.00	32,800,000.00	32,800,000.00+	100.00%+			
34001001/23020112/08000001	Completion of the Construction of Nsukka Stadium Nsukka LGA		66,923,730.28		66,940,000.00	16,269.72+	0.02%+			
34001001/23030104/10000001	Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehol							4,500,000.00		
34001001/23020124/12000017	Payment of retention for the following completed road constr							424,000,000.00		
34001001/23030121/13000002	Repair renovat and mainte of Enugu State House of Assembly		2,362,000.00		2,400,000.00	38,000.00+	1.58%+			
34001001/23020101/13000003	Construction of Fence		26,729,375.00		26,800,000.00	70,625.00+	0.26%+			
34001001/23030121/13000005	Repair and Renovation work at the office Enugu State		124,785,813.75		124,800,000.00	14,186.25+	0.01%+			
34001001/23010133/13000006	Purchase of Office Equipment		181,236,073.72		181,400,000.00	163,926.28+	0.09%+			
34001001/23020101/13000009	Construction of Facilities at Enugu State University of Science		224,871,047.96		224,900,000.00	28,952.04+	0.01%+			
34001001/23030121/13000012	Constr of block Wall Fence at En & Nsuka Area Offices		10,754,602.05		10,800,000.00	45,397.95+	0.42%+			
34001001/23030121/13000014	Construction/Renovation of Public Buildings in Enugu State	8,924,110,620.39	1,066,164,303.65		1,066,600,000.00	435,696.35+	0.04%+			
34001001/23020101/13000017	Construction of block Wall Fence at NYSC Orientation Camp		301,630,000.00		301,700,000.00	70,000.00+	0.02%+			
34001001/23020119/13000018	External Works and Landscaping at SUMAS Igbo-Eno							1,000,000,000.00		
34001001/23020123/13000022	Provision of Solar Power Street Lightings and Generating Set	1,050,377,661.10	23,348,300.00		23,400,000.00	51,700.00+	0.22%+			
34001001/23020114/13000027	Construction of 7 KM perimeter fence and gate house at SUMAS							1,000,000,000.00		
34001001/23020118/13000030	Completion of the Construction of Facilities landscaping							50,000,000.00		
34001001/23020102/13000032	Const and Completion of Governor's Lodge Asokoro Abuja		94,619,707.42		94,700,000.00	80,292.58+	0.08%+			
34001001/23020105/13000033	Const of Twin water fall and Swim Pool Governors lodge	45,936,825.00	301,148,540.00		301,200,000.00	51,460.00+	0.02%+			
34001001/23030101/13000037	Completion of construction of 1 no 10 classroom building for		145,228,675.58	352,000,000.00	164,000,000.00	18,771,324.42+	11.45%+	93,653,000.00		
34001001/23020118/13000038	Completion of construction of 1 no 10 classroom building for		48,409,558.38	352,000,000.00	50,800,000.00	2,390,441.62+	4.71%+	93,653,000.00		
34001001/23020118/13000039	Completion of construction of 1 no 12 classroom building for		124,267,918.52	540,000,000.00	140,000,000.00	15,732,081.48+	11.24%+	225,697,000.00		
34001001/23020118/13000040	Completion of construction of 1 no 12 classroom for faculty o		124,267,918.52	394,000,000.00	144,000,000.00	19,732,081.48+	13.70%+	96,520,000.00		
34001001/23020118/13000041	Completion of Construction of 1 no 8 classroom building for		54,946,658.32	330,000,000.00	80,000,000.00	25,053,341.68+	31.32%+	122,361,000.00		
34001001/23020118/13000042	Completion of construction of 1 no 8 classroom building for f		129,181,414.36	330,000,000.00	130,000,000.00	818,585.64+	0.63%+	48,127,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/230'20118/13000043	Completion of construction of 120 bedroom hostel at SUMAS		225,763,335.31	497,000,000.00	247,000,000.00	21,236,664.69+	8.60%+	67,704,000.00		
34001001/23020118/13000045	Digitalization of the Contract Administration in Ministry of							50,000,000.00		
34001001/23020118/13000046	Completion of the Construction of 3 Storey Student Hostel building		114,195,246.13	132,000,000.00	116,900,000.00	2,704,753.87+	2.31%+	30,000,000.00		
34001001/23020118/13000047	Completion of the construction of Perimeter Fence and Landscaping		3,244,388.08	2,000,000.00	3,300,000.00	55,611.92+	1.69%+			
34001001/23010140/13000050	Estab of Enugu State Matl Testing Lab Quality control/Inspec etc.			100,000,000.00	5,300,000.00	5,300,000.00+	100.00%+	200,000,000.00		
34001001/23020118/13000052	Furnishing of 10No Duplex Govt Houses @ Old Government Lodge							200,000,000.00		
34001001/23020101/13000055	External Works - Landscaping Water and Electricity etc.		41,767,436.77	100,000,000.00	73,200,000.00	31,432,563.23+	42.94%+			
34001001/23020105/13000056	Ext Works Landscape @the 5New Cons Fire Services Stations @Ogurute etc.			100,000,000.00	33,600,000.00	33,600,000.00+	100.00%+			
34001001/23020101/13000058	Completion of the construction of Nsukka Zonal Secretariat		80,388,339.77	14,000,000.00	80,400,000.00	11,660.23+	0.01%+	10,000,000.00		
34001001/23020118/13000062	Comp/Con of Fence etc. of the Customary Court of Appeal Enugu		7,423,521.00	8,000,000.00	8,000,000.00	576,479.00+	7.21%+			
34001001/23030101/13000063	Comp of Old Govt Lodge Enugu & Con of Annex GRA Enugu.		6,855,172.70	30,000,000.00	30,000,000.00	23,144,827.30+	77.15%+			
34001001/23020118/13000065	Comp of the construction of Proposed Court of Appeal Enugu		133,733,560.00	120,000,000.00	133,800,000.00	66,440.00+	0.05%+			
34001001/23020118/13000071	Compl of Const of Facilities at the Proposed Mopol Squa Ekwe		522,907,782.16	350,000,000.00	522,907,800.00	17.84+	0.00%+			
34001001/23020118/13000073	Comp/Con of Enugu State Infect Disease Hospital Coliery Hosp LOIII		1,563,866.65	11,000,000.00	11,000,000.00	9,436,133.35+	85.78%+			
34001001/23020118/13000075	Comp/Con of 34 Model Customary Court Buildings in Enugu State		10,805,364.86	50,000,000.00	50,000,000.00	39,194,635.14+	78.39%+			
34001001/23020118/13000076	Construction of the Nsukka Civic Centre			355,000,000.00	53,300,000.00	53,300,000.00+	100.00%+			
34001001/23020118/13000078	Cons. of Customary Court of Appeal Conference Hall E/North		2,573,463.15		2,600,000.00	26,536.85+	1.02%+			
34001001/23020118/13000079	Compl. of the Install. of Astrotourf etc. Works @ Nsuka Stadium		113,567,174.90		113,700,000.00	132,825.10+	0.12%+			
34001001/23020118/13000083	Gen Landscaping works Prov& Install of Exter Elect @ Old Govt Lodge		148,857,108.67		148,900,000.00	42,891.33+	0.03%+			
34001001/23020118/13000085	Comp of the Construction of ESUT Teaching Hospital Igbo Eno		42,050,002.50	525,000,000.00	86,892,200.00	44,842,197.50+	51.61%+			
34001001/23020118/13000086	Construction and lightening of Helipad at SUMAS Igbo-Eno							250,000,000.00		
34001001/23020118/13000087	Completion of access and internal road network at SUMAS Igb							500,000,000.00		
34001001/23020118/13000088	Completion of the construction and equipping of SUMAS Teaching		57,832,960.00		57,900,000.00	67,040.00+	0.12%+	1,500,000,000.00		
34001001/23020118/13000089	Completion of additional Works of (Commander's House Deputy		115,606,877.03		115,700,000.00	93,122.97+	0.08%+	19,000,000.00		
34001001/23020118/13000090	Completion of Construction of Nsukka Conference centre Nsukk							38,000,000.00		
34001001/23020118/13000091	Completion of completion of Astrotourf and Tratan tracks fl							94,449,000.00		
34001001/23020118/13000093	Proposed Works in Phase II at Old Government Lodge Enugu No							650,000,000.00		
34001001/23010100/13000094	Furnishing of Court of Appeal GRA Enugu, Enugu State.							50,000,000.00		
34001001/23020118/17000002	Construction/Renovation of Public Buildings in Enugu State		5,005,137.20	1,000,000,000.00	50,000,000.00	44,994,862.80+	89.99%+	1,500,000,000.00		
34001001/23020118/17000003	Construction of Iconic Roundabout and Tower along Opi - Obol			750,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23050101/17000014	Consultancy Services on Road and Public Building Construction		40,347,000.00		40,400,000.00	53,000.00+	0.13%+	200,000,000.00		
34001001/23020118/17000015	Completion of the Construction/Rehabilitation of Last Bus-St		230,024,409.93	231,000,000.00	231,000,000.00	975,590.07+	0.42%+	25,000,000.00		
34001001/23020114/17000016	Completion of the Construction of Umuokereigugu Agu Mgbugbo		11,314,906.21	12,000,000.00	12,000,000.00	685,093.79+	5.71%+			
34001001/23020114/17000017	Completion of the Reconstruction of section of awkunanaw str		9,274,309.39	11,000,000.00	11,000,000.00	1,725,690.61+	15.69%+			
34001001/23020114/17000018	Completion of the Construction of Aruotoma Ortuanya Road Oh		11,575,035.09	12,000,000.00	12,000,000.00	424,964.91+	3.54%+			
34001001/23030113/17000020	Completion of the Rehabilitation of section of Obollo Afor		9,311,672.47	10,000,000.00	10,000,000.00	688,327.53+	6.88%+			
34001001/23020114/17000021	Completion of the Construction of Okpeme-Udi Town to Ogwugwu		169,598,791.42	15,000,000.00	169,600,000.00	1,208.58+	0.00%+	14,340,000.00		
34001001/23020114/17000022	Completion of the Construction of Asphaltic Concrete Road		45,442,479.55	113,000,000.00	72,600,000.00	27,157,520.45+	37.41%+	67,000,000.00		
34001001/23020114/17000023	Completion of the Construction of Mission Junction - Owollot		12,722,241.88	185,000,000.00	30,400,000.00	17,677,758.12+	58.15%+			
34001001/23020114/17000024	Completion of the Reconstruction of Amufie Road		32,396,470.14	34,000,000.00	34,000,000.00	1,603,529.86+	4.72%+	1,000,000.00		
34001001/23020118/17000025	Completion of the Construction of High Court Building			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
34001001/23020118/17000026	Completion of the Construction of Staff Residential Dev			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000027	Completion of the Construction of the proposed corrective wo			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000028	Completion of the Correction and completion of outstanding			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000031	Completion of the Construction of Restaurant at Old Court Lo		12,076,294.85	25,000,000.00	25,000,000.00	12,923,705.15+	51.69%+	20,000,000.00		
34001001/23020118/17000032	Completion of the Construction of Lawn Tennis Court ETC		32,253,604.28	40,000,000.00	40,000,000.00	7,746,395.72+	19.37%+	8,000,000.00		
34001001/23020118/17000033	Completion of the Construction of 600 Seaters Banquet Hall a		157,873,958.60	200,000,000.00	200,000,000.00	42,126,041.40+	21.06%+	35,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020118/17000034	Completion of the Construction of Magistrate Court Building			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020118/17000036	Proposed Construction/Remodeling (including external works			800,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000037	Finishing and Equipping of 600 Seaters Banquet Hall 24 No Ap		624,375,255.50	2,000,000,000.00	641,400,000.00	17,024,744.50+	2.65%+			
34001001/23020118/17000038	Finishing and Equipping 10 No Guest Houses at old Gov lodge			600,000,000.00	68,900,000.00	68,900,000.00+	100.00%+			
34001001/23030121/17000040	Renovation of Old House of Assembly Building Enugu North LG		19,734,741.99	72,000,000.00	21,200,000.00	1,465,258.01+	6.91%+	50,000,000.00		
34001001/23020118/13000041	General landscaping works fencing and gate erosion control			200,000,000.00	42,100,000.00	42,100,000.00+	100.00%+			
34001001/23020118/17000043	Construction of New University Gate at Nru Junction-9th Mile		2,812,104,809.88	1,800,000,000.00	2,820,000,000.00	7,895,190.12+	0.28%+			
34001001/23030113/17000044	Rehabilitation of Enugu Urban Township Roads	348,633,252.75	203,491,994.93		203,500,000.00	8,005.07+	0.00%+			
34001001/23030113/17000045	Rehabilitation of Agbani Road-Police College-Gariki Flyover		1,894,019,125.94	2,000,000,000.00	1,900,000,000.00	5,980,874.06+	0.31%+			
34001001/23020114/17000046	Construction of 3km road - Ibagwa Ichi in Igbo Eze South LG		797,295,788.09	900,000,000.00	800,000,000.00	2,704,211.91+	0.34%+			
34001001/23020114/17000047	Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze South		949,173,514.49	900,000,000.00	949,200,000.00	26,485.51+	0.00%+			
34001001/23020114/17000048	Provision of Access and Internal road network at ESUT College		2,051,268,124.00	1,600,000,000.00	2,051,300,124.00	32,000.00+	0.00%+			
34001001/23020114/17000049	Construction of Ndiuno Akpuoga Nike - Nchatancha - Obinagu t			485,000,000.00	33,699,876.00	33,699,876.00+	100.00%+	600,000,000.00		
34001001/23030114/17000050	Proposed construction of Justice Nwazota - Ilogu Close		355,244,294.14	450,000,000.00	450,000,000.00	94,755,705.86+	21.06%+	150,000,000.00		
34001001/23020100/17000051	Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe		9,697,043.62	300,000,000.00	96,500,000.00	86,802,956.38+	89.95%+	500,000,000.00		
34001001/23020114/17000052	Special Intervention on roads in Enugu North Senatorial Zone		3,333,918,200.18	1,000,000,000.00	3,334,000,000.00	81,799.82+	0.00%+			
34001001/23020114/17000053	Special Intervention on roads in Enugu East Senatorial Zone.		735,030,050.96	1,000,000,000.00	750,000,000.00	14,969,949.04+	2.00%+			
34001001/23020114/17000054	Special Intervention on roads in Enugu West Senatorial Zone.		32,644,384.27	1,000,000,000.00	50,000,000.00	17,355,615.73+	34.71%+			
34001001/23020100/17000055	Strategic intervention and Urban renewal in Enugu State		121,432,940.63	1,000,000,000.00	200,000,000.00	78,567,059.37+	39.28%+	1,000,000,000.00		
34001001/23020114/13000056	Earthroad/Spot improvement/connectivity to Communities		72,685,763.20	1,000,000,000.00	150,000,000.00	77,314,236.80+	51.54%+			
34001001/23020100/17000057	Emergency Erosion control and protective works in Enugu St		231,793,878.40	1,000,000,000.00	300,000,000.00	68,206,121.60+	22.74%+			
34001001/23020114/17000058	Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Et			650,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000059	Con/Recon/Rehab of Urban & Rural Roads in Enugu State	7,265,150,744.57	1,777,906,575.03		1,780,000,000.00	2,093,424.97+	0.12%+	6,000,000,000.00		
34001001/23020114/17000060	Completion of the Construction of Ugwogo Nike - Agu Ukehe -		250,874,378.93	350,000,000.00	350,000,000.00	99,125,621.07+	28.32%+	200,000,000.00		
34001001/23020114/17000061	Construction/Rehabilitation of Ugbene Road Nike Enugu East			500,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000062	Construction of Ubahu - Ama Nkanu Earth Road in Nkanu East L			350,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000063	Erosion Control and Protective Works at Orie Awgu			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020118/17000064	Construction of 2-Span Bridge Across Ogbafun River Agu Idum			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000066	Completion of Erosion Control/Protective and Reclaimination		3,612,097.42	207,000,000.00	57,000,000.00	53,387,902.58+	93.66%+			
34001001/23020114/17000068	Construction and lighting of Helipad at ESUT Teaching Hospit			150,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000076	Construction of 2-Span Bridge Across Ogurugu River Uzo - Uw			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000077	Construction of 2-Span Bridge Across Adada River Uzo - Uwan			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000078	Construction of 2-Span Bridge Across River Obina Uzo - Uwani			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000079	Construction of Asata River Bridge at Akani Ancestral Layout			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000080	Construction of 1-Span Bridge Across Olinama Stream at Obuof			250,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000081	Construction of 3-Span Bridge across Ike River Amegbu Agb			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000082	Construction of 1-Span Bridge Nvuna Stream Ituku Awgu LGA			250,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030121/17000083	Additional works in the renovation/rehabilitation of judicia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23050101/17000084	Digitalization of the Contract Administration in MoW			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020118/17000156	Completion of the Dev of Nsukka Satellite Town Ede Oballa			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
34001001/23020114/17000171	Emergency Erosion control and protective works in Enugu State							500,000,000.00		
34001001/23020114/17000172	50% Retention for the Completion of the Construction of Nike	135,000,000.00	675,050,674.39	1,800,000,000.00	711,160,000.00	36,109,325.61+	5.08%+	90,000,000.00		
34001001/23020114/17000181	Comp of Con/Rehab of Onuiyi Rd Failed Culvert &Erosion etc.		1,864,861.50		1,900,000.00	35,138.50+	1.85%+			
34001001/23020114/17000204	Strategic Intervention and urban renewal in Enugu State	20,829,830.00	718,598,400.40		718,598,500.00	99.60+	0.00%+			
34001001/23020118/17000220	Comp/Con of Reinfor Concr Culvert & Drain etc.@ Ehamufu Ikem Rd			143,000,000.00	43,000,000.00	43,000,000.00+	100.00%+			
34001001/23020114/17000221	Completion of Erosion Control/Protective Works at Onuiyi - A							1,500,000.00		
34001001/23020114/17000224	Comp/Con of Access & InterRd Network Golf Est Annex etc. Udi			1,230,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	300,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000226	Completion of the Erosion Control Works and protective works							5,000,000.00		
34001001/23020118/17000228	Furnishing and equipping of the 24 Nos apartments at Old Gov							360,000,000.00		
34001001/23020118/17000229	Furnishing and equipping of the Nsukka Conference centre							400,000,000.00		
34001001/23020114/17000230	Completion of Construction of New University Gate Nru Junction							148,000,000.00		
34001001/23020114/17000231	Completion of Swamp Land reclamation and erosion control work							23,000,000.00		
34001001/23020114/17000021	Completion of the Reconstruction of 3km Ibagwa Junction - Ib							548,000,000.00		
34001001/23020118/17000233	Construction of 2-Span Bridge Across Idodo River Nkanu East							500,000,000.00		
34001001/23020118/17000234	Completion of the Construction of Ugbaike - Obollo Afor link							20,000,000.00		
34001001/23020118/17000235	Completion of the Construction of Eke Amala - Otukpo Old Road							20,000,000.00		
34001001/23020118/17000236	Completion of the Construction of Amadi - Agbogwu - Amajioke							22,000,000.00		
34001001/23020118/17000237	Construction of earth road/spot improvement/connectivity to c							2,000,000,000.00		
34001001/23020118/17000238	Enugu/Onitsha Express Way - Ezinese Agbaja Umumba - Ahia Owe							600,000,000.00		
34001001/23020118/17000239	Construction of Environmental Protection and Spot Improvement							130,000,000.00		
34001001/23020118/17000240	Completion of the Rehabilitation/Construction of IMT Boulevard							5,000,000.00		
34001001/23020118/17000241	Completion of the Construction of Eke Likke-Iheaka Junction-							500,000,000.00		
34001001/23020118/17000242	Completion of Erosion Control Works Along Eke Likke-Iheaka J							6,000,000.00		
34001001/23020118/17000243	Completion of Completion of the Emergency Erosion Works at I							20,000,000.00		
34001001/23020118/17000244	Completion of the Emergency Erosion Works at Agu Orba in Ude							10,000,000.00		
34001001/23020118/17000245	Completion of the Construction of 900 Meters Proposed road b							200,000,000.00		
34001001/23020118/17000246	Completion of the Construction of the Emergency Gully Flood							30,000,000.00		
34001001/23020118/17000247	Completion of Construction of Amadi-Agbogwu-Amajioke Road (1							144,000,000.00		
34001001/23020118/17000248	Completion of Construction of Eke Amala-Otukpo Old Road (1km							149,000,000.00		
34001001/23020118/17000249	Reconstruction /Maintenance of road at old Abakiliki Road E							90,000,000.00		
34001001/23020118/17000250	Emergency Gully Reclamation and flood chanelization of Ogui							24,000,000.00		
34001001/23020118/17000251	Completion of the Construction of Extra 81 Meters of the Pro							10,000,000.00		
34001001/23020118/17000252	Construction of the Proposed Building for the Police Special							70,000,000.00		
34001001/23020118/17000253	Completion of the Construction of Retaining Wall Car Park							10,000,000.00		
34001001/23020114/17000255	Completion of Construction of Access/Internal Road behind ES							50,000,000.00		
34001001/23020114/17000256	Payment of retention for the completed Public building Project							58,000,000.00		
Sub total		**17,790,038,933.81**	**23,131,044,446.09**	**33,985,000,000.00**	**25,454,098,500.00**	**2,323,054,053.91+**	**9.13%+**	**26,231,504,000.00**		
34001002 - Rural Access Mobility Project (RAMP)										
34001002/23000114/13000002	State Counterpart fund Provision for (RAAMP)	1,233,456,181.07						400,000,000.00		
Sub total		**1,233,456,181.07**						**400,000,000.00**		
36001001 - Ministry of Culture & Tourism										
36001001/23030118/02000002	Designation and Upgrading of Museum (Onyeamaneke) in Enugu W			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
36001001/23030124/02000003	Rehabilitation and Upgrading of Recreational (Ejindu) Park			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
36001001/23030124/02000004	Designation and Upgrading of Zik's Centre Enugu			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
36001001/23030118/02000005	Designation and Upgrading of Museum in Enugu East Senatorial			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
36001001/23030124/02000006	Rehabilitation and Upgrading of Eze Recreational Park Uwani			170,000,000.00	170,000,000.00	170,000,000.00+	100.00%+			
36001001/23030124/02000007	Rehabilitation and Upgrading of Onwudiwe Recreational Park			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
36001001/23030118/02000008	Designation and Upgrading of Museum in Enugu North Sen. Zone			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
36001001/23030118/02000009	Development of 3 tourist sites including structures; at Ezim			115,000,000.00	115,000,000.00	115,000,000.00+	100.00%+			
36001001/23040106/02000012	Beautification of 2 Round About in Enugu Metropolis			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
36001001/23030124/02000014	Upgrading of Children Playing Ground at Unity Park in Enugu							28,000,000.00		
36001001/23050104/12000001	Establishment and equipping of a State Orchestral Band for p			10,500,000.00	10,500,000.00	10,500,000.00+	100.00%+	13,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
36001001/23030118/12000022 Rehabilitation of lakeside at Nike Lake Resort	135,000,000.00								
Sub total	**135,000,000.00**		**1,640,500,000.00**	**1,640,500,000.00**	**1,640,500,000.00+**	**100.00%+**	**66,000,000.00**		
36004001 - Enugu State Council for Arts & Culture									
36004001/23010112/02000005 Establishment of arts and craft shops			500,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00		
36004001/23010113/02000007 establishment and furnishing of gallery/museum			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	16,000,000.00		
36004001/23010130/02000010 building eatry and cousin cuisine centre for local delicacies			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	9,000,000.00		
36004001/23050102/02000014 Development of website for the Council to display State cult			300,000.00	300,000.00	300,000.00+	100.00%+			
36004001/23010130/02000015 Establishment of recording studio							17,000,000.00		
36004001/23010130/02000016 General Renovation and equipping of office for staff and stake							8,000,000.00		
36004001/23010130/02000017 Sculpture garden/landscaping of the premises including artist							20,000,000.00		
36004001/23010130/02000018 Transformation of a space inside the building into cultural							3,500,000.00		
36004001/23020119/02000019 Construction of stores around the premises to be rented							99,000,000.00		
36004001/23050104/12000001 relocation of Art Council to the Art Centre Old House of As			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,500,000.00		
36004001/23010100/13000003 Purchase of Power Generating Set (3.5KVA)			200,000.00	200,000.00	200,000.00+	100.00%+			
Sub total			**7,200,000.00**	**7,200,000.00**	**7,200,000.00+**	**100.00%+**	**190,000,000.00**		
36052001 - Enugu State Tourism Board									
36052001/23010115/02000004 Purchase of office equipment: 1No photocopy machine 3Nos HP			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
36052001/23050101/02000009 Survey to gen. data on Enugu State tourism potential in 17LG			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
36052001/23010112/02000011 Pur of Off furniture & fittings 4 table set 17 chairs 3 cabinet etc.			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00		
36052001/23010119/02000013 Connection of Electricity to Enugu State Tourism Board Office							250,000.00		
36052001/23010136/11000002 Development of website for State Tourism Board							2,000,000.00		
Sub total			**6,000,000.00**	**6,000,000.00**	**6,000,000.00+**	**100.00%+**	**8,750,000.00**		
52001001 - Ministry of Water Resources									
52001001/23020118/10000001 Drilling/Rehabilitation and reticulation of boreholes in Com		65,181,790.00	700,000,000.00	700,000,000.00	634,818,210.00+	90.69%+	300,000,000.00		
52001001/23020127/10000002 Construction of Okwojo Ngwo Boreholes Augmentation Water Su			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	50,000,000.00		
52001001/23050101/10000005 Procurement of ABEM SAS 4000 terrameter for geophysical survey			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
52001001/23020105/10000015 Establishment of water sanitation reference lab			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
52001001/23020105/10000017 Procurement of 1No borehole camera			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
52001001/23020105/10000021 Procurement of 1No water level indicator			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
52001001/23030104/10000026 Rehabilitation of existing borehole and reticu at Ede-ukwu		4,000,000.00		4,100,000.00	100,000.00+	2.44%+			
52001001/23050103/10000030 Continuation of Enumeration for a Comprehensive data of numb			10,000,000.00	5,900,000.00	5,900,000.00+	100.00%+	10,000,000.00		
52001001/23030128/10000035 Rehabilitation of 9th mile crash water scheme(drilling of bore	62,694,760.01	1,070,000.00		1,080,000.00	10,000.00+	0.93%+			
52001001/23050103/10010037 Completion of the rehabilitation of 9th Mile Crash Programme			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00		
Sub total	**62,694,760.01**	**70,251,790.00**	**1,139,000,000.00**	**1,140,080,000.00**	**1,069,828,210.00+**	**93.84%+**	**519,000,000.00**		
52102001 - Water Corporation									
52102001/23030101/06000001 Renovation of office blocks and landscaping of office environ			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
52102001/23010129/10000002 Purchase of water Treatment Chemicals for Oji/Ajalli Water S			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	150,000,000.00	200,000,000.00	200,000,000.00
52102001/23030104/10000004 Rehabilitation of the semi-urban water scheme at Oji River			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	70,000,000.00	50,000,000.00
52102001/23030104/10000006 Rehabilitation of 9th Mile Ngwo Water scheme			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23030100/10000007 Rehabilitation and expansion of Obollo Afor regional water			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
52102001/23020105/10000008 Upgrading of Akwuke Water Scheme via Hydro Energy Adaptation			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52102001/23020105/10000009 Rehabilitation of Nsukka Urban Water scheme and network reti			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	75,000,000.00	120,000,000.00	100,000,000.00
52102001/23030100/10000010 Constr of 1000m3 ground level concrete Reservoir at adada							200,000,000.00	150,000,000.00	150,000,000.00

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
52102001/23010138/10000011	Procurement of Welding machine and repair of crane			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	15,000,000.00	10,000,000.00
52102001/23030104/10000012	Rehab of Ngwo water network and extension of pipe Via 9th M	289,463,160.70								
52102001/23030104/10000014	Provision of the needed spares & replacement of damaged Mech			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	65,000,000.00	50,000,000.00	40,000,000.00
52102001/23020105/10000016	Integration of Adada scheme into Nsukka water supply; Constr			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	50,000,000.00	500,000,000.00	500,000,000.00
52102001/23020105/10000017	Procurement and installation of bulk zonal boundary and house							20,000,000.00	15,000,000.00	10,000,000.00
52102001/23030128/10000019	Monitoring/Control of floods upstream of Iva head works			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
52102001/23030104/10000021	Rehabilitation of the Enugu Urban Water network and reticula	1,267,000.00						130,000,000.00	100,000,000.00	50,000,000.00
52102001/23030104/10000023	Rehabilitation of Booster Stations in Enugu Metropolis			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	30,000,000.00
52102001/23020105/10000024	Drilling of complete borehole with submersible pumps and sto							35,000,000.00	25,000,000.00	10,000,000.00
52102001/23020105/10000028	Augmentation of Nsukka (Drilling of 2Nos Solar powered borehole			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
52102001/23050102/10000029	Procurement of data monitoring and management system and sof			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	20,000,000.00
52102001/23010141/10000031	Maintenance of Ajalli Water Scheme (pumps starter panels an			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	40,000,000.00	30,000,000.00
52102001/23010141/10000032	Maintenance of Oji Augmentation Water Scheme (pumps starter			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	40,000,000.00	50,000,000.00	60,000,000.00
52102001/23020105/10000034	Construction and installation of PH adjustment plant and chl							30,000,000.00		
52102001/23020105/10000036	Maintenance of crash programme water scheme: boreholes pipe			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52102001/23050101/10000037	Feasibility studies for the development of Iyioku water sche			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
52102001/23030100/10000038	Construction of staff quarters							25,000,000.00		
52102001/23020105/10000039	Maintenance of boreholes with respect of repair of replacement							30,000,000.00		
52102001/23020105/10000040	rehabilitation of Amufie road water scheme and construction							200,000,000.00		
52102001/23020105/10000041	Provision and installation of security surveillance system at							30,000,000.00		
52102001/23020105/10000042	Rehabilitation of Oji and Ajalli water schemes and pipeline							3,070,000,000.00		
52102001/23020101/10000043	Preliminary design for development of Iyioku water scheme f								10,000,000.00	10,000,000.00
52102001/23030104/10000044	Maintenance of boreholes pipelines mechanical and electric							45,000,000.00	50,000,000.00	40,000,000.00
52102001/23050102/11000001	Procurement/Installation of public address systems advertise			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
52102001/23050101/11000002	Capacity building of Staff on ICT and operation mgt audit			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23050101/11000003	Procurement of laptops and desktop computers and other ICT e			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
52102001/23050101/13000001	Urban Water Sector: State Counterpart funding	247,000,000.00		5,745,000,000.00	846,750,000.00	846,750,000.00+	100.00%+			
52102001/23050101/13000002	Customer Enumeration of Enugu and Nsukka Urban Water Supply:			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52102001/23050101/13000003	Control of effluent from factories to our water production s			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	5,000,000.00	5,000,000.00
52102001/23050101/13000006	Procurement of 3 No Hilux Office Vehicles							105,000,000.00		
Sub total		**537,730,160.70**		**8,025,000,000.00**	**3,126,750,000.00**	**3,126,750,000.00+**	**100.00%+**	**4,609,000,000.00**	**1,480,000,000.00**	**1,325,000,000.00**
52103001 - Enugu State Water Supply & Sanitation Agency										
52103001/23030104/10000001	Rehabilitation of Motorized Borehole		24,500,000.00		25,000,000.00	500,000.00+	2.00%+			
52103001/23020105/10000006	Construction and Rehabilitation of Water Boreholes in the Rural			200,000,000.00	175,000,000.00	175,000,000.00+	100.00%+	200,000,000.00		
52103001/23050101/10000008	PE WASH Program: Counterpart contribution and Provision of W	219,901,325.00		500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	200,000,000.00	500,000,000.00	500,000,000.00
52103001/23020105/10000018	Construction of hand pumps water boreholes in Guinea worm en	6,596,800.00								
52103001/23010129/10000027	Purchase of branded sanitary buckets and dumpsters for waste	350,000.00								
Sub total		**226,848,125.00**	**24,500,000.00**	**700,000,000.00**	**700,000,000.00**	**675,500,000.00+**	**96.50%+**	**400,000,000.00**	**500,000,000.00**	**500,000,000.00**
52014001 - Small town Water Supply & Sanitation										
52014001/23030104/10000001	Rehabilitation of 5Nos non-functional motorised boreholes in			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	15,000,000.00
52014001/23030104/10000005	Rehabilitation of non-functional hand pump boreholes in Nkan			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	2,000,000.00	5,000,000.00
52014001/23030104/10000010	Rehabilitation reticulation and upgrading of 6No non-function	4,670,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
Sub total		**4,670,000.00**		**32,000,000.00**	**32,000,000.00**	**32,000,000.00+**	**100.00%+**	**31,000,000.00**	**17,000,000.00**	**20,000,000.00**

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
53001001 - Ministry of Housing									
53001001/23020104/06000015 Completion of 50mm thick asphalted access and internal road			210,000,000.00	210,000,000.00	210,000,000.00+	100.00%+	214,500,000.00		
53001001/23020103/06000016 Provision of power supply to Satellite Estate phase 1&2 include			190,900,000.00	190,900,000.00	190,900,000.00+	100.00%+	50,000,000.00	75,000,000.00	70,000,000.00
53001001/23010133/06000017 Procurement of surveying equipment quantity surveyors software			14,300,000.00	14,300,000.00	14,300,000.00+	100.00%+	15,730,000.00		
Sub total			**415,200,000.00**	**415,200,000.00**	**415,200,000.00+**	**100.00%+**	**280,230,000.00**	**75,000,000.00**	**70,000,000.00**
53010001 - Enugu State Housing Corporation									
53010001/23020118/06000009 Provision of basic infrastructural facilities in Existing Estate			339,040,000.00	339,040,000.00	339,040,000.00+	100.00%+	160,000,000.00	180,305,100.00	205,738,630.00
Sub total			**339,040,000.00**	**339,040,000.00**	**339,040,000.00+**	**100.00%+**	**160,000,000.00**	**180,305,100.00**	**205,738,630.00**
54001001 - Ministry of Rural Development									
54001001/23010115/11000005 Purchase of 1No. Photocopier			900,000.00	900,000.00	900,000.00+	100.00%+			
54001001/23050101/11000007 Development and installation of interactive website			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+			
54001001/23050102/11000008 Revenue collection software development Licensing & Managemement			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
54001001/23050100/13000004 Evaluation of the implementation status of One Community One			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+			
54001001/23050101/13000006 Bi-Annual Community engagement with town union executives in			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
54001001/23020113/13000008 Procurement of Locally fabricated mechanized Agric. Equipment			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
54001001/23020118/13000012 Implementation & Evaluation of second tranche of One Community			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,494,000,000.00		
54001001/23020118/13000015 Enumeration of markets in the rural communities to enable the			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
54001001/23010129/13000025 Procurement of 50 Nos Sowing machines in 30 selected comty			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
54001001/23020118/13000026 Building of Incubation centre for job creation & empowerment			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
54001001/23050101/13000010 Development & Production of Town Union Laws &Guidelines (Con							6,000,000.00		
Sub total			**390,900,000.00**	**390,900,000.00**	**390,900,000.00+**	**100.00%+**	**1,500,000,000.00**		
54001002 - Comm. & Social Dev. Project (CSDP)									
54001002/23030105/040000001 Basic services and Labour Intensive Public Works (N-CARES)			1,334,880,000.00	616,281,500.00	616,281,500.00+	100.00%+	1,000,000,000.00		
54001002/23050101/13000001 State Counterpart contribution for financing of State Micro	119,640,964.83								
Sub total	**119,640,964.83**		**1,334,880,000.00**	**616,281,500.00**	**616,281,500.00+**	**100.00%+**	**1,000,000,000.00**		
54001003 - Community Development Project (CDP)									
54001003/23020106/04000002 Completion of Hospital fencing at Eczema Olo							7,780,000.00		
54001003/23020105/10000001 Construction of 12Nos water scheme in the 3 Senatorial zones							38,000,000.00		
54001003/23020118/13000003 Construction of Civic Centres in the 3 Senatorial zones							50,000,000.00	43,500,000.00	105,000,000.00
54001003/23020118/13000005 Completion of CDP ongoing 16 projects in the 3 senatorial zones			188,000,000.00	188,000,000.00	188,000,000.00+	100.00%+	48,000,000.00	38,000,000.00	35,000,000.00
54001003/23050103/13000006 Conduct monitoring and evaluation of CDP projects							4,500,000.00	5,000,000.00	6,000,000.00
Sub total			**188,000,000.00**	**188,000,000.00**	**188,000,000.00+**	**100.00%+**	**148,280,000.00**	**86,500,000.00**	**146,000,000.00**
54003001 - Rural Electrification Board									
54003001/23020103/14000001 Construction Extension and Boosting of Electrification Network			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,000,000.00	500,000,000.00	200,000,000.00
54003001/23030102/14000002 Extension of Electricity to the existing networks in the Rural	2,630,000.00	62,878,221.00		62,900,000.00	21,779.00+	0.03%+			
54003001/23030102/14000003 Boosting/ Energization of Electricity	49,336,828.00	25,932,086.00		25,940,000.00	7,914.00+	0.03%+			
54003001/23030102/14000005 Rehab/ Reconstruction of dilapidated/ vandalized Networks in 3		6,234,068.00		6,235,000.00	932.00+	0.01%+			
54003001/23020103/14000006 State contingency intervention in Electrification Projects.	20,782,436.00		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	350,000,000.00	250,000,000.00
54003001/23010119/14000007 Bulk Purchase of 25 units of distribution transformer (10 No	48,618,789.00	14,131,058.00	360,000,000.00	360,000,000.00	345,868,942.00+	96.07%+	155,000,000.00	600,000,000.00	600,000,000.00
54003001/23020123/14000008 Construction and installation of Traffic Light in the State	6,720,600.00		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
54003001/23030102/14000009 Rehabilitation of water works line	156,542,579.60								
54003001/23010119/14000010 Procurement of 1 No Truck self loader (Platform) for street	51,768,591.05								

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Original Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54003001/23010107/140014011 Procurement of 2 Nos Truck self loader (Hiab) for street light			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	80,000,000.00		
54003001/23020123/14000012 Installation of rural streetlight in Nsukka to Obollo Afor	12,000,000.00	54,300,000.00		54,500,000.00	200,000.00+	0.37%+			
54003001/23020103/14000013 Construction Extension and Boosting of Electrification Network		35,229,150.00		35,300,000.00	70,850.00+	0.20%+			
54003001/23020123/14000016 Provision of automatic solar street lights at the major street	32,773,892.00	24,998,500.00	500,000,000.00	187,925,000.00	162,926,500.00+	86.70%+	100,000,000.00	300,000,000.00	450,000,000.00
54003001/23010119/14000017 Procurement and installation of 40KVA generator	3,696,880.00	127,194,484.00		127,200,000.00	5,516.00+	0.00%+			
54003001/23030102/14000019 Maintenance of St light in major cities in the 3 senatorial	14,355,741.00	132,117,380.00		132,200,000.00	82,620.00+	0.06%+			
54003001/23020123/14000020 Extension of streetlight in Enugu metropolis	16,300,000.00	4,957,480.00		5,000,000.00	42,520.00+	0.85%+			
54003001/23020103/140000022 Installation and Commissioning of 7.5MVA 33/11KV inject Sub		141,072,500.00	300,000,000.00	162,800,000.00	21,727,500.00+	13.35%+			
54003001/23020103/14000023 Construction of dedicated 33kv high voltage line from Nru Ns			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
54003001/23030100/14000024 Internal distribution of Electricity at ESUT Specialist/Teac			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+			
54003001/23010107/14000025 Procurement of 6 units Motorcycles for the security of street							4,000,000.00		
Sub total	**415,526,336.65**	**629,044,927.00**	**1,862,000,000.00**	**1,862,000,000.00**	**1,232,955,073.00+**	**66.22%+**	**739,000,000.00**	**1,750,000,000.00**	**1,500,000,000.00**
54007001 - Enugu State Fire Service									
54007001/23010123/09000001 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE	77,980,952.00	16,157,700.00	30,000,000.00	30,000,000.00	13,842,300.00+	46.14%+	30,000,000.00	30,000,000.00	
54007001/23020105/09000002 Construction of 20 000litre capacity overhead tank and insta			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23030109/09000003 Renovation of fire station building at Nsukka and fencing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23000000/00000000 Renovation of Other Fire Units (Timber shade and Obese)							10,000,000.00		
54007001/23030109/09000007 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui	140,000.00	186,681,820.90	8,000,000.00	187,000,000.00	318,179.10+	0.17%+	15,000,000.00		
54007001/23020110/09000010 Installation of Fire Extinguishers in the New Secretariat			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	10,000,000.00	
54007001/23020110/09000011 Construction of Staff Quarters in fire stations			300,000,000.00	121,000,000.00	121,000,000.00+	100.00%+			
54007001/23010136/13000006 Procurement and installation of HF/VHF/UHF Radio Communication							12,000,000.00		
54007001/23010107/13000009 Purchase of 5No water tanker			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	90,000,000.00	60,000,000.00	
54007001/23020101/13000010 Construction of Chief Fire's office & Admin. Office at Ogui			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
54007001/23010112/13000011 Purchase of office furniture tables chairs TV sets etc.							35,000,000.00		
Sub total	**78,120,952.00**	**202,839,520.90**	**554,000,000.00**	**554,000,000.00**	**351,160,479.10+**	**63.39%+**	**232,000,000.00**	**110,000,000.00**	
60001001 - Ministry of Lands & Urban Development									
60001001/23050101/06000003 Review and upgrading of Master Plans in Enugu State			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
60001001/23020104/06000004 Opening up of layouts (Gateway layout II Golf phase Annex I			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	120,000,000.00		
60001001/23010101/06000006 Acquisition of New Layout			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00		
60001001/23010129/06000008 Purchase of specialist equipment in town planning department			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	28,000,000.00		
60001001/23020118/06000012 construction of multi-purpose office building with fire proof							50,000,000.00		
60001001/23050101/06000012 Full automation and back-up of land registry (Document Management							100,000,000.00		
60001001/23020118/01000014 Construction of 8 Nos Conveniences							50,000,000.00		
60001001/23010113/11000002 Purchase of office equipment for perm sec's office admin an			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	9,454,000.00		
60001001/23050101/13000001 Start-up Grant for Office of the Surveyor General Enugu St			259,350,000.00	259,350,000.00	259,350,000.00+	100.00%+			
60001001/23010105/13000002 Purchase of Motor Vehicles: 2No Hilux Van							72,000,000.00		
60001001/23020118/06000003 Remodeling of File and Deed Registry			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00		
60001001/23030121/13000004 Renovation of Office building (Town Planning block)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	7,000,000.00		
60001001/23010112/13000005 Purchase of furniture and fittings for Admin & supply etc.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	17,200,000.00		
60001001/23050101/13000007 Development of street maps for Enugu and Nsukka Urban			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	42,000,000.00		
60001001/23010123/14000001 Purchase and Installation of 100KVA Mikano power generating			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,445,000.00		
Sub total			**686,350,000.00**	**686,350,000.00**	**686,350,000.00+**	**100.00%+**	**676,099,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
64001001 - Ministry of Budget & Planning										
64001001/23010113/11000005	Purchase and installation of Intra-Net and its accessories (			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00		
64001001/23050102/11000006	Development of website for the ministry							100,000,000.00		
64001001/23050102/11000007	Development of Integrated Budget Management System			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	85,000,000.00		
64001001/23010112/13000002	Purchase of office equipment (1No 2Hp AC steel cabinet 6 No			450,500.00	450,500.00	450,500.00+	100.00%+	4,500,000.00		
64001001/23050101/13000000	UNICEF Progressing Action on Resilient Systems for Nutrition			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
64001001/23050101/13000006	Cap Building for Program (OGP Food & Nutrition) in the State			350,000,000.00	350,000,000.00	350,000,000.00+	100.00%+			
64001001/23010104/13000008	Purchase of 1No motorcycles for dispatch			350,000.00	350,000.00	350,000.00+	100.00%+	500,000.00		
64001001/23050103/13000009	Development of M&E Framework for the State			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00		
64001001/23010112/13000010	Purchase of office Furniture and Fittings for State CARES Co							5,000,000.00		
64001001/23010112/13000011	Purchase of security uniform and gadgets for 2 security officers							500,000.00		
Sub total				**656,300,500.00**	**656,300,500.00**	**656,300,500.00+**	**100.00%+**	**475,500,000.00**		
65001001 - Enugu State Capital Development Authority										
65001001/23020118/04000002	Purchase of 10No oxygen emergency service gear			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
65001001/23020118/04000003	Purchase of health and safety equipment and materials (3No k			840,000.00	840,000.00	840,000.00+	100.00%+			
65001001/23020118/06000002	Management and development of City Infrastructure (Development			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	250,000,000.00	200,000,000.00	180,000,000.00
65001001/23020118/06000013	Urban renewal project and development control	30,000.00								
65001001/23010121/06000016	Purchase of Environmental Beautification materials	2,270,000.00								
65001001/23010129/06000024	Purchase of earth moving equipment (Bulldozer D7 Mbenz truck			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
65001001/23020100/06000029	Relocation and construction of POWA shops	10,800,000.00								
65001001/23020100/06000030	Monitoring and evaluation of ECTDA project activities	112,529,000.00	242,328,200.00		242,400,000.00	71,800.00+	0.03%+			
65001001/23050101/06000031	Preparation of Enugu integrated infrastructural and development	400,000.00								
65001001/23020124/06000036	Relocation of all motor parks out of the city: (Design and c							18,000,000.00		
65001001/23020118/06000042	Purchase of 5No road sweepers chassis Mercedes truck water t			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
65001001/23020118/06000045	Installation of Jersey barriers along Nike Lake road (3km)	4,112,500.00								
65001001/23020118/06000047	Installation of gantry with 16 inches stainless pipes at T-j			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
65001001/23020118/06000049	Beautification and remodeling of park avenue roundabout -in							22,000,000.00		
65001001/23020118/06000054	Installation of gantry at Gariki entrance axis of Enugu metro			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
65001001/23020118/09000002	Provision of 194 units of ultra-modern bus shelters	370,067,300.00	35,000,000.00	300,000,000.00	300,000,000.00	265,000,000.00+	88.33%+	150,000,000.00	150,000,000.00	35,500,000.00
65001001/23040106/06000002	City road decongestion and intervention project at Part Ave			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
65001001/23000012/11000005	Purchase of 3No Nikon D5200 Still and video cameras			480,000.00	480,000.00	480,000.00+	100.00%+			
65001001/23020127/11000007	Development of SMS based automated building plan approval st			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
Sub total		**500,208,800.00**	**277,328,200.00**	**1,221,320,000.00**	**1,463,720,000.00**	**1,186,391,800.00+**	**81.05%+**	**446,000,000.00**	**350,000,000.00**	**215,500,000.00**
18011001 - Judicial Service Commission										
18011001/23010119/02000001	Purchase of 1No 7KVA Electricity Generating Set for JSC Enugu			450,000.00	450,000.00	450,000.00+	100.00%+	560,000.00		
18011001/23010105/02000002	Purchase of 6Nos. Toyota Avensis cars for the 4 Hon. Members			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	150,000,000.00		
18011001/23010112/02000003	Purchase of office furniture for JSC (Executive tables chai	29,788,360.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		2,000,000.00
18011001/23010112/02000004	Purchase of Office Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
18011001/23000000/00000000	Purchase of Computer Equipment			15,790,000.00	15,790,000.00	15,790,000.00+	100.00%+	16,330,000.00		
18011001/23010112/02000006	Furnishing of Judicial Service Commission Conference Hall (A		33,648,107.85	13,000,000.00	33,700,000.00	51,892.15+	0.15%+	13,500,000.00		
18011001/23010123/02000007	Purchase and installation of fire fighting equipment and ext.			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		1,500,000.00
18011001/23010105/02000008	Purchase of 1No. Prado Jeep to serve as utility vehicle for			50,000,000.00	29,300,000.00	29,300,000.00+	100.00%+	60,000,000.00		
18011001/23010105/02000009	Purchase of 1No Toyota Hilux Van for inspection							30,000,000.00		
18011001/23020102/06000001	Design construction and furnishing of 20Nos 5 bedroom duple							600,000,000.00	450,000,000.00	450,000,000.00
18011001/23050102/11000001	Purchase and Installation of V.SAT internet facilities for t			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
18011001/23010108/13000002	Purchase of 1No Toyota Hiace utility vehicle for the Commission			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	30,000,000.00		
18011001/23020118/13000003	Construction and installation of burglary proofs in JSC office	1,486,500.00								
18011001/23010112/13000006	Purchase of 5No Gubabi fire proof safe			2,250,000.00	2,250,000.00	2,250,000.00+	100.00%+	2,950,000.00		
18011001/23010121/130000009	Furnishing of rented apartments for appointment of 20Nos Hon			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
18011001/23010105/13000010	Purchase of 2 No Motorcycles for the dispatch of mails			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00		
Sub total		**31,274,860.00**	**33,648,107.85**	**471,190,000.00**	**471,190,000.00**	**437,541,892.15+**	**92.86%+**	**1,114,640,000.00**	**450,000,000.00**	**453,500,000.00**
26001001 - Ministry of Justice										
26001001/23010136/11000001	Establishment of ICT Unit in the Ministry of Justice			65,700,000.00	65,700,000.00	65,700,000.00+	100.00%+	40,200,000.00	10,900,000.00	22,000,000.00
26001001/23010125/11000002	Purchase and installation of E-Library and library equipment			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	14,000,000.00	12,000,000.00
26001001/23010114/11000003	Partitioning and equipping of ICT Unit:			8,900,000.00	8,900,000.00	8,900,000.00+	100.00%+	19,600,000.00		
26001001/23020101/13000002	Construction of DPP Offices and other Departmental Offices			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
26001001/23010105/13000004	Purchase of 20No Security Fire Proof Steel cabinets			11,400,000.00	11,400,000.00	11,400,000.00+	100.00%+			
26001001/23010105/13000006	Construction of ground water tank and water harvester in Mi			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
26001001/23010125/00000011	Purchase of office equipment for Enugu State Task Force on H			1,449,000.00	1,449,000.00	1,449,000.00+	100.00%+			
26001001/23020127/13000012	Furnishing and equipping of AGPT CRMC ESIRT Offices			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	25,000,000.00		
26001001/23010112/13000014	Furnishing and equipping of zonal DPP offices and other depts.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26001001/23010112/13000015	Purchase of office furniture/fittings for Enugu State Task F			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+			
26001001/23010119/14000001	Purchase of 100KVA FG Wilson Generating Plant and construction			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
Sub total				**486,749,000.00**	**486,749,000.00**	**486,749,000.00+**	**100.00%+**	**94,800,000.00**	**24,900,000.00**	**34,000,000.00**
26051001 - High Court										
26051001/23010112/13000002	Purchase of office furniture and fittings (84 leather seats			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	20,000,000.00	25,000,000.00
26051001/23010113/13000003	Purchase & Installation of computer equipment and accessories	5,078,000.00	7,200,900.00	5,000,000.00	7,300,000.00	99,100.00+	1.36%+	1,000,000.00	5,000,000.00	6,000,000.00
26051001/23010123/13000004	Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	2,000,000.00
26051001/23010129/13000005	Purchase of communication equipment for Judges (133No Glo mo		5,412,200.00	500,000.00	5,420,000.00	7,800.00+	0.14%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23020102/13000006	Construction of office building: 2Nos high court buildings i		75,104,429.00	2,000,000,000.00	1,895,300,000.00	1,820,195,571.00+	96.04%+	700,000,000.00	600,000,000.00	300,000,000.00
26051001/23030101/13000008	Rehabilitation of Post House of 8 Hon. Judges			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	20,000,000.00
26051001/23010119/13000009	Purchase of 4No 27KVA sound proof Perkins Generators for Ho		134,609,684.85	30,000,000.00	134,700,000.00	90,315.15+	0.07%+	15,000,000.00	40,000,000.00	40,000,000.00
26051001/23020101/13000010	Construction of Court		42,213,360.00		42,300,000.00	86,640.00+	0.20%+			
26051001/23030121/13000011	Rehabilitation/Repair of Magistrate Court Buildings at Awgu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	70,000,000.00	70,000,000.00
26051001/23010101/13000012	Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs			2,500,000.00	200,000.00	200,000.00+	100.00%+	2,500,000.00	1,000,000.00	1,000,000.00
26051001/23010106/13000013	Purchase of 2Nos Hilux Van for Chief Registrar and Protocol			50,000,000.00	7,700,000.00	7,700,000.00+	100.00%+			
26051001/23010141/13000014	Purchase of 1No 17 Tonne Water Tanker for Judiciary			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26051001/23010108/13000015	Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	25,000,000.00	30,000,000.00
26051001/23010114/13000016	Purchase of 10No HP printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23010118/13000017	Purchase of 10Nos Mustel 600CP Scanners			400,000.00	400,000.00	400,000.00+	100.00%+	200,000.00	400,000.00	500,000.00
26051001/23010112/13000018	Purchase of official Cars for Learned Magistrates			800,000,000.00	800,000,000.00	800,000,000.00+	100.00%+			
26051001/23050102/13000020	Purchase of 5No Computer software packages in Law Accounting			500,000.00	500,000.00	500,000.00+	100.00%+			
26051001/23020127/13000022	Purchase of 1 No Projector for High Court of Justice Enugu	22,812,942.50		235,000.00	235,000.00	235,000.00+	100.00%+	200,000.00		
26051001/23030127/13000023	Rehabilitation/Repair of ICT infrastructure: Repair of ICT e			12,000,000.00	7,100,000.00	7,100,000.00+	100.00%+	12,000,000.00	1,000,000.00	13,000,000.00
26051001/23050102/13000024	Acquisition of Computer Software application in law account							500,000.00	500,000.00	600,000.00
26051001/23010112/13000025	'Purchase of 10No Photocopying Machine			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	2,000,000.00	3,000,000.00
26051001/23010117/13000026	Purchase of 5Nos Blue Pencil Shredding Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23010125/13000027	Purchase of Library books and equipment: LB-SBW steel book			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	3,000,000.00	4,000,000.00
26051001/23010128/13000028	Purchase of security equipment (CCTV human scanning implem			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	3,000,000.00	4,000,000.00
26051001/23010105/13000030	Purchase of vehicles for High Court Judges			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021	Actual 2022	Original Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Budget 2023	Proposed Budget 2024	Proposed Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
26051001/23010102/13000031	Purchase of Gubabi safe for Enugu North South and East Magi	72,000,000.00		1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	800,000.00	2,000,000.00	3,000,000.00
26051001/23030121/13013032	General Landscaping Furnishing and Equipping of 10 No. Magistrate			750,000,000.00	750,000,000.00	750,000,000.00+	100.00%+	750,000,000.00		
26051001/23010112/13000033	Furnishing of magistrate court building 1x8 court rooms	29,339,975.00		600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	12,000,000.00		
26051001/23020101/13000034	Completion of the construction furnishing of High court of							130,000,000.00		
26051001/23020101/13000035	Completion of the construction and furnishing of High court							130,000,000.00		
26051001/23010105/13000036	Purchase of vehicles for High Court Judges Magistrates and							750,000,000.00		
Sub total		**129,230,917.50**	**264,540,573.85**	**4,982,935,000.00**	**4,982,955,000.00**	**4,718,414,426.15+**	**94.69%+**	**2,584,200,000.00**	**791,900,000.00**	**525,100,000.00**
26052001 - Customary Court of Appeal										
26052001/23010125/05000001	Purchase of law library and periodicals			7,268,000.00	7,268,000.00	7,268,000.00+	100.00%+	9,000,000.00		
26052001/23020118/13000001	Construction of Customary Court of Appeal Enugu building		5,950,000.00		6,000,000.00	50,000.00+	0.83%+			
26052001/23010112/13000002	Purchase of Office furniture		14,017,000.00		14,200,000.00	183,000.00+	1.29%+			
26052001/23010105/13000003	Purchase of 2No Prado Jeep for Customary Court Judges			120,000,000.00	99,800,000.00	99,800,000.00+	100.00%+	140,000,000.00		
26052001/23020101/13000006	Furnishing of 31Nos Customary Courts across the State		54,173,000.00	200,000,000.00	200,000,000.00	145,827,000.00+	72.91%+	150,000,000.00		
26052001/23020118/13000007	Construction of fence at the Permanent Site of Customary Court			850,000,000.00	850,000,000.00	850,000,000.00+	100.00%+			
26052001/23020125/13000009	Construction of Generator house at the Permanent Site of Customary			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,650,000.00		
26052001/23020101/13000014	Construction furnishing and equipping of new customary court							1,000,000,000.00		
Sub total			**74,140,000.00**	**1,178,768,000.00**	**1,178,768,000.00**	**1,104,628,000.00+**	**93.71%+**	**1,300,650,000.00**		
26007001 - Citizens Rights & Mediation Centre										
26007001/2302127/110000001	Purchase and installation of 40Nos wireless networked microp			3,100,000.00	3,100,000.00	3,100,000.00+	100.00%+	4,000,000.00		
26007001/23010104/13000001	Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00		
26007001/23010112/13000003	Purchase of office furniture and fittings (projector screen			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
26007001/23010114/13000005	Purchase of 5No Printers and 3No Photocopier			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
26007001/23010112/13000006	Purchase of office equipment (5Nos Printers 3Nos Photocopier							2,000,000.00		
26007001/23010114/13000007	Purchase of 20No desktop phones with Simcards for 17 LGA HQ			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
26007001/23010104/13000009	Purchase of 5No Fire proof steel cabinets			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,920,000.00		
Sub total				**24,600,000.00**	**24,600,000.00**	**24,600,000.00+**	**100.00%+**	**14,920,000.00**		
26007003 - Enugu State Justice Reform Team										
26007003/23010119/13000003	Review of Enugu State Laws (Criminal Justice Law Criminal C			70,020,000.00	70,020,000.00	70,020,000.00+	100.00%+			
Sub total				**70,020,000.00**	**70,020,000.00**	**70,020,000.00+**	**100.00%+**			
26007002 - Admin General/Public Trustee										
26007002/23010112/13000001	Furnishing of AG/PT offices			2,700,000.00	2,700,000.00	2,700,000.00+	100.00%+	1,604,800.00	4,325,880.00	1,221,300.00
26007002/23010104/13000002	Purchase of 3No (CG125/150 motorbikes for dispatch of mails)			750,000.00	750,000.00	750,000.00+	100.00%+	601,800.00	1,203,600.00	
26007002/23010112/13000004	Procurement of Office equipment			2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+	920,400.00		
Sub total				**6,200,000.00**	**6,200,000.00**	**6,200,000.00+**	**100.00%+**	**3,127,000.00**	**5,529,480.00**	**1,221,300.00**
13001001 - Ministry of Youth & Sports										
13001001/23010122/04000001	Procurement of medical equipment for sports medical centre a			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23020118/08000002	Completion of the Construction of Nsukka Stadium Nsukka LGA			623,000,000.00	623,000,000.00	623,000,000.00+	100.00%+			
13001001/23020100/08000003	Compl of the Install of Astrotourf & Tartan Tracks in Nsukka			286,000,000.00	286,000,000.00	286,000,000.00+	100.00%+			
13001001/23010126/08000011	Proposed Construction of Oji River Township Stadium Oji River			1,500,000,000.00	176,638,394.00	176,638,394.00+	100.00%+			
13001001/23030100/08000026	Upgrading of lighting system at Nnamdi Azikiwe Stadium			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
13001001/23030100/08000027	Renovation of 5No dysfunctional toilets at Nnamdi Azikiwe St			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23030100/08000028	Upgrading of communication system at Nnamdi Azikiwe Stadium			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
13001001/23030100/08000029	Drainage waterways rechanneling project			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23030100/08000030	Replacement of 3500No broken seats at the Nnamdi Azikiwe Stadium			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	45,000,000.00		
13001001/23030100/08000031	Repair of Electronic score board at Nnamdi Azikiwe Stadium			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
13001001/23030100/08000032	Maintenance of critical facilities at Nnamdi Azikiwe Stadium			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	50,000,000.00		
13001001/23030100/08000033	Installation of synthetic mondo athletic track in the main b			210,000,000.00	210,000,000.00	210,000,000.00+	100.00%+	200,000,000.00		
13001001/23030100/08000034	Installation of 7.9 square meter FIFA approved artificial gr	117,868,500.00	30,000,000.00	246,100,000.00	246,100,000.00	216,100,000.00+	87.81%+	100,000,000.00		
Sub total		**117,868,500.00**	**30,000,000.00**	**3,091,100,000.00**	**1,767,738,394.00**	**1,737,738,394.00+**	**98.30%+**	**410,000,000.00**		
13053001 - Games Village Awgu										
14001001 - Ministry of Gender Affairs & Social Development										
14001001/23010113/07000004	Purchase of office equipment: 2No all-in-one printer							500,000.00		
14001001/23030128/07000013	Upgrading of Infrastructure at FSP skill acquisition centre			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
14001001/23030121/07000014	Renovation and Furnishing of Ministry of Gender Affairs and			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00		
14001001/23050101/07000021	Climate Change Knowledge Immersion Programme for Rural Women			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	52,000,000.00		
14001001/23000000/07000024	Rehabilitation of office building at MGASD in collaboration			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
14001001/23020118/07000026	Reconstruction of Social Welfare Centre Emene for the sepera			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23030121/07000028	Reconstruction of 2 existing buildings at Emene Rehab Centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020118/07000034	Construction of remand home at Emene			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020102/07000035	Construction of hostel and toilet at Emene rehab centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020118/07000039	Fencing of Emene rehabilitation centre			5,900,000.00	5,900,000.00	5,900,000.00+	100.00%+			
14001001/23000000/11000001	Purch of media equip for information dissemination in the ministry			500,000.00	500,000.00	500,000.00+	100.00%+			
Sub total				**179,400,000.00**	**179,400,000.00**	**179,400,000.00+**	**100.00%+**	**102,500,000.00**		
14002001 - Skills Acquisition Centre										
17001001 - Ministry of Education										
17001001/23010141/05000001	Purchase of 1 no. 750 litres water tank for the MoE Headquarters			100,000.00	100,000.00	100,000.00+	100.00%+			
17001001/23030110/05000004	Refurbishing of the Ministry's new offices (retiling painting			6,025,000.00	6,025,000.00	6,025,000.00+	100.00%+			
17001001/23030106/05000005	Development of E-Learning content			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17001001/23010113/05000006	Purchase of 150Nos Android TV to support E-Learning			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
17001001/23050101/05000007	Procurement of 1000 textbooks for our special Education Cent			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17001001/23010113/05000008	Purch of 36 Sets of Mobile Science Laboratory Equip for schools			240,000,000.00	240,000,000.00	240,000,000.00+	100.00%+	300,000,000.00		
17001001/23020104/05000016	Reconstruction of toilet facilities in MOE Headquarters			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17001001/23020105/05000017	Extension/reticulation of water in MOE Headquarters			1,290,000.00	1,290,000.00	1,290,000.00+	100.00%+			
17001001/23010138/05000019	Procurement of 2No Steel Office Safe deposit boxes 22No Steel			2,390,000.00	2,390,000.00	2,390,000.00+	100.00%+			
17001001/23020118/05000037	Construction of 100 sitting capacity BECE/WAEC Exam Hall for			15,160,000.00	15,160,000.00	15,160,000.00+	100.00%+	20,000,000.00		
17001001/23020118/05000046	Construction of one 4room laboratory			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00		
17001001/23010125/05000053	Domestication of Nigeria Learning passport use in Enugu Stat			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	140,000,000.00		
17001001/23020107/05000054	Uplift and equipping of Ministry of Education Headquarters							25,231,000.00		
17001001/23010108/05000055	Promotion of Nutrition relevance in Enugu State in both Prim							49,885,000.00		
17001001/23010113/11000002	Procurement of Public Address System; projector/screen came			2,096,000.00	2,096,000.00	2,096,000.00+	100.00%+			
17001001/23010113/11000003	Purchase of 10 Desktop Computers and peripheral for updating			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17001001/23010112/13000001	Purchase of office furniture (Executive tables chairs) for			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
17001001/23010112/05000002	Procurement of steel shelves for files and documents at school			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	15,000,000.00		
17001001/23010112/05000003	Procurement of boardroom tables chairs and other fittings			2,945,000.00	2,945,000.00	2,945,000.00+	100.00%+			
Sub total				**386,006,000.00**	**386,006,000.00**	**386,006,000.00+**	**100.00%+**	**582,116,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17003001 - ESUBEB										
17003001/23020107/01000001	Procurement of Agriculture equipment to all public primary			120,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	87,000,000.00	30,000,000.00	35,000,000.00
17003001/23020107/05000001	Construction of 12 units of 5 classroom blocks in all the 17	325,809,521.30	572,681,841.04	378,000,000.00	578,000,000.00	5,318,158.96+	0.92%+	288,000,000.00	280,000,000.00	130,000,000.00
17003001/23030106/05000002	Renov of 88No dilapidated 5 classroom blocks across the Stat			1,452,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,292,000,000.00	320,000,000.00	240,000,000.00
17003001/23050101/05000003	Scope and survey 700 Public Primary and Junior Secondary			15,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17003001/23020118/05000004	Construction of 16No 4 room WC squatting toilet			90,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	60,000,000.00	75,000,000.00	
17003001/23010124/05000007	Procure and distribute 9 000 registers to Public Primary Such			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	3,000,000.00	4,000,000.00
17003001/23010124/05000008	Provide 30 (32 plasma) TV and DVD for ECCD In public primary								6,000,000.00	3,000,000.00
17003001/23010124/05000009	Provide 240 CD Educative DVD plate								1,000,000.00	1,500,000.00
17003001/23010124/05000011	Provide 1000 educative Toys for ECCDE 5 toys per each								2,000,000.00	2,500,000.00
17003001/23050101/05000015	Enrolment drive campaign to reduce out-of-school			10,500,000.00	500,000.00	500,000.00+	100.00%+	20,000,000.00	4,300,000.00	4,500,000.00
17003001/23010124/05000016	Procure and distribute sports equipment (football net whistle		319,563,101.56	60,000,000.00	360,000,000.00	40,436,898.44+	11.23%+	44,000,000.00		40,000,000.00
17003001/23020107/05000018	Renovation of 47 units dilapidated 6 classroom blocks							1,225,000,000.00	325,000,000.00	350,000,000.00
17003001/23010124/05000022	Procure & distribute 4 000 teachers desk 2 000 arm & armless		20,889,750.00	172,500,000.00	22,500,000.00	1,610,250.00+	7.16%+	189,700,000.00	80,000,000.00	35,500,000.00
17003001/23010124/05000025	Procure and distributed 4000 assorted educative diagrams/in								1,500,000.00	1,600,000.00
17003001/23010124/05000026	Procure and distribute 1223 Primary Mathematical Kits								7,000,000.00	4,000,000.00
17003001/23010124/05000027	Procure and distribute 1223 Primary Science Kits to 1223 prim								5,000,000.00	4,000,000.00
17003001/23020105/05000033	Construction of mechanized Bore-hole in the 51 renovating JS		215,129,626.75		220,000,000.00	4,870,373.25+	2.21%+			
17003001/23010124/05000034	Procure and distribution 4 000No Plastic Lockers and Chairs			270,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	146,000,000.00	240,000,000.00	45,000,000.00
17003001/23010124/05000035	Procure and distribute 60 sets of office furniture		420,980,466.02		421,000,000.00	19,533.98+	0.00%+			
17003001/23010124/05000036	Print purchase and distribute Quality Assurance instruments			120,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	86,100,000.00		
17003001/23010119/05000038	Procure and distribute 17 Nos 10 KVA generator for LEMIS								5,000,000.00	
17003001/23010124/05000039	Procure and distribute 15 000 diaries to Public Primary Such			7,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	10,000,000.00	4,000,000.00	4,250,000.00
17003001/23010124/05000041	Purchase and distribute 6 000 cartons of chalk for Public Pr								4,200,000.00	4,500,000.00
17003001/23020118/05000066	Construction of 18no 3 classroom blocks with an office			297,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	548,000,000.00	300,000,000.00	170,000,000.00
17003001/23010124/05000069	Procure and distribute 2 500 ECCDE tables and chairs			103,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	97,000,000.00	70,000,000.00	65,000,000.00
17003001/23050101/05000072	Provision of mental arithmetic skills								3,000,000.00	4,500,000.00
17003001/23030121/13000001	Procure and distribute 500No of 750 litres GP Tank with ir			52,500,000.00	500,000.00	500,000.00+	100.00%+			
17003001/23010102/13000002	Drilling of 6 boreholes for public primary and Junior second			72,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	69,200,000.00		
17003001/23010112/13000007	Purchase of office equip for ENSUBEB Headquarters			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+			
17003001/23010112/13000008	Furnishing of offices	1,133,760.00	1,250,476,750.34		1,255,000,000.00	4,523,249.66+	0.36%+			
17003001/23030106/13000011	Renovation of 193no dilapidated 3 classroom blocks with ram			2,605,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23010105/13000012	2% UBEC/ENSUBEB Counterpart Project/M&E			120,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	86,100,000.00	60,000,000.00	60,000,000.00
17003001/23010124/13000014	Procure and distribute 1 000 white board and dusters								40,000,000.00	30,000,000.00
17003001/23020118/13000019	Print and distribute 6 000 copies of continuous assessment r			6,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,500,000.00
17003001/23020118/13000020	Procure & dist. 12 HP Printer with scanner for LEMIS								760,000.00	750,000.00
17003001/23020118/13000022	Print and distribute 500 Library manual for all Public Prima			7,500,000.00	500,000.00	500,000.00+	100.00%+	7,000,000.00	4,000,000.00	4,250,000.00
17003001/23010113/13000023	Procure and distribute 4 laptops for PRS Department							1,200,000.00		
17003001/23030106/13000024	Intervention on disasters preparedness/resilience on re-roofing			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17003001/23010105/13000026	Intervention on disasters preparedness/resilience on re-roofing							20,000,000.00		
Sub total		**326,943,281.30**	**2,799,721,535.71**	**6,000,000,000.00**	**3,021,000,000.00**	**221,278,464.29+**	**7.32%+**	**4,309,300,000.00**	**1,893,760,000.00**	**1,268,350,000.00**
17008001 - Enugu State Library Board										
17008001/23030121/05000001	Rehabilitation of Zonal Library at Nsukka							5,000,000.00		
17008001/23020121/05000002	Rehabilitation Awgu Zonal Library							5,000,000.00		
17008001/23030110/05000003	Re-roofing of the Library in Nsukka			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17008001/23010125/05000015	Procure Books and Journals							5,000,000.00	5,000,000.00	1,000,000.00

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
17008001/23030110/05000016 Provision of Rural Libraries in 3 Senatorial Zones of Enugu			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17008001/23020111/05000028 Establishment of E-Library							100,000,000.00	30,000,000.00	150,000,000.00
Sub total			**300,000,000.00**	**300,000,000.00**	**300,000,000.00+**	**100.00%+**	**115,000,000.00**	**35,000,000.00**	**151,000,000.00**
17010001 - State Agency for Mass Literacy									
17010001/23030121/13000001 Reconstruction of office building/Vocational Skill Acquisition			15,560,000.00	8,960,000.00	8,960,000.00+	100.00%+	10,000,000.00	34,500,000.00	35,880,000.00
17010001/23010119/13000004 Purchase of Generating Plant for SAME Office/Literacy/Vocation			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	600,000.00		
17010001/23010112/13000006 Purchase of office furniture for SAME office & Skill Acquisition			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	3,000,000.00		
17010001/23010124/05000008 Purchase of equipment and tool for vocational skill acquisition			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	10,000,000.00	10,000,000.00
Sub total			**19,560,000.00**	**12,960,000.00**	**12,960,000.00+**	**100.00%+**	**15,600,000.00**	**44,500,000.00**	**45,880,000.00**
17019001 - Enugu State College of Education (Tech)									
17019001/23030106/05000002 Rehabilitation of Educational Institutional Building	122,500.00								
17019001/23020107/05000007 Rehabilitation of College Administration building							27,500,000.00		
17019001/23020107/05000008 Rehabilitation / Renovation of 2 no. Hostel building							10,000,000.00		
17019001/23010113/05000017 Purchase of 10 no. Dell core 17 laptops for ICT Dept.							8,415,000.00		
17019001/230020127/05000022 Reactivation of the existing College WIFI / Internet service							13,700,000.00		
17019001/23010136/05000030 Purchase of Communication Equipment			5,545,000.00	5,364,000.00	5,364,000.00+	100.00%+	8,400,000.00		
17019001/23020112/05000034 Construction of standard meeting pitch for Physical and heal							14,000,000.00		
17019001/23010124/05000035 Construction of box culvert at Agric Education department			7,800,000.00	7,800,000.00	7,800,000.00+	100.00%+	12,000,000.00		
17019001/23010124/11000002 Purchase of E-learning Equipment for easy learning develop							15,500,000.00		
17019001/23020107/11000005 Provision and Installation of Intercom telephone services foo							2,350,000.00		
17019001/23010125/13000002 Purchase of office furniture for e-library department							24,000,000.00		
17019001/23010129/13000003 Purchase of office equipment 5 Nos colored printers 5 Nos							5,500,000.00		
17019001/23010105/13000011 Construction of Galvanized iron overhead tank and reticulati							36,000,000.00		
17019001/23010105/13000012 Landscaping and external work at the surroundings of 4 nos.							23,000,000.00		
17019001/23010105/13000013 Purchase of 6 nos. Toyota Camry (Spider) brand for six (6)			95,000,000.00	8,600,000.00	8,600,000.00+	100.00%+	166,925,000.00		
Sub total	**122,500.00**		**108,345,000.00**	**21,764,000.00**	**21,764,000.00+**	**100.00%+**	**367,290,000.00**		
17021001 - Enugu State University of Science & Tech									
17021001/23020118/05000001 Construction of Educational Building	168,773,100.08								
17021001/23020107/05000002 Procurement of Learning Materials & Rehabilitation of facil			391,200,000.00	316,070,000.00	316,070,000.00+	100.00%+			
17021001/23010101/05000005 Perimeter fencing of 15Km Sch. Premises							450,000,000.00		
17021001/23010114/05000006 Const. of 3Km Access Road to New Hostel Areas & Pharmacy Build	123,611,139.26	825,000.00		830,000.00	5,000.00+	0.60%+			
17021001/23010112/05000010 Purchase of Office Equipment	12,730,688.61	100,994,270.00		101,000,000.00	5,730.00+	0.01%+			
17021001/23010140/05000011 Purchase of Lab. & workshop Equipment for FANS and Environ	82,711,253.11	86,369,445.23		86,400,000.00	30,554.77+	0.04%+	30,000,000.00		
17021001/23010112/05000012 Purchase of Office Furniture (tables chairs)	59,892,036.31	74,292,231.38		74,300,000.00	7,768.62+	0.01%+			
17021001/23010112/05000014 Procurement of classroom furniture for college of medicine	37,935,476.08								
17021001/23010112/05000015 Library Furniture & Fitting at Cost		6,451,250.00		6,600,000.00	148,750.00+	2.25%+			
17021001/23010125/05000016 Library Books at Cost	20,956,151.30	4,462,280.00		4,470,000.00	7,720.00+	0.17%+			
17021001/23010138/10000001 Water reticulation to all faculties and students hostels							120,000,000.00		
17021001/23020118/13000001 Infrastructural Development fund	30,376,085.05	168,893,715.00		168,900,000.00	6,285.00+	0.00%+			
17021001/23010107/13000003 Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia	106,451,875.00	60,000,000.00		60,100,000.00	100,000.00+	0.17%+			
17021001/23020107/13000004 Const of Lab & Workshop building for Environmental Sciences		4,000,000.00		4,100,000.00	100,000.00+	2.44%+			
17021001/23020103/13000005 Electricity Supply Infrastructure	40,000,000.00	9,927,562.78		9,950,000.00	22,437.22+	0.23%+			
Sub total	**683,437,804.80**	**516,215,754.39**	**391,200,000.00**	**832,720,000.00**	**316,504,245.61+**	**38.01%+**	**600,000,000.00**		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
17051001 - PPSMB										
17051001/23030121/05000001	Equipping of newly renovated GHS Owerre-Ezeorba with hostel	21,666,800.00								
17051001/23040102/05000002	Erosion control & landscaping at PPSMB H/Qs		16,115,900.00		16,200,000.00	84,100.00+	0.52%+			
17051001/23010107/05000004	Conduct skill festival programme in the 3 senatorial zones (			30,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	30,000,000.00		
17051001/23020118/05000005	Perimeter fencing/Survey plan of 6Nos Public Secondary Such			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00		
17051001/23000000/05000006	Construction of 10 room office blocks with toilet facilities		18,900,000.00		19,000,000.00	100,000.00+	0.53%+			
17051001/23030106/05000014	Renovation of 18Nos public secondary schools in Enugu State	24,178,000.00	6,010,000.00	213,360,000.00	213,360,000.00	207,350,000.00+	97.18%+	214,000,000.00		
17051001/23010140/05000017	Procurement of Science equipment: Biology chemistry and Physics			26,400,000.00	19,100,000.00	19,100,000.00+	100.00%+	27,000,000.00		
17051001/23030206/05000022	Construction of 2 dormitories in two senatorial zones		7,200,000.00		7,300,000.00	100,000.00+	1.37%+			
17051001/23000000/05000030	Construction of His Excellency Gov. Ifeanyi Ugwuanyi multipu							272,000,000.00		
17051001/23010119/14000001	Provision of 12No solar powered boreholes in Public Secondary			118,800,000.00	118,800,000.00	118,800,000.00+	100.00%+			
Sub total		**45,844,800.00**	**48,225,900.00**	**508,560,000.00**	**524,760,000.00**	**476,534,100.00+**	**90.81%+**	**663,000,000.00**		
17054001 - Science Tech & Voc Such Mgt Board										
17054001/23010124/05000002	Purchase of Science Equipment for all STV Schools/ Colleges			5,000,000.00	4,461,100.00	4,461,100.00+	100.00%+	12,000,000.00		
17054001/23010112/05000003	Construction of 6no Classroom blocks in STV Schools/Colleges			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+			
17054001/23010112/05000006	Purchase of furniture (office seats tables steel cabinets	90,000.00	538,800.00		538,900.00	100.00+	0.02%+			
17054001/23030106/05000008	Rehabilitation of dilapidated Buildings in STV Schools/ College	2,924,300.00	9,714,900.00		9,800,000.00	85,100.00+	0.87%+			
17054001/23010105/05000009	Procurement of 2no 14 seater Buses (IVM 6499) for Awgu and O	14,850,000.00						56,000,000.00		
17054001/23010112/05000010	Purchase of office equipment (Photocopying Machine)		180,000.00		181,000.00	1,000.00+	0.55%+			
17054001/23020118/05000011	Perimeter fencing of Hostel/Refectory and encroachment prone			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	45,000,000.00	45,000,000.00	51,300,000,000.00
17054001/23010113/05000012	Purchase of Computer Equipment	932,300.00	657,000.00		660,000.00	3,000.00+	0.45%+			
17054001/23010119/05000013	Procurement of 6no SUMEC FIREMAN 3KVA Generator							1,500,000.00		
17054001/23030121/05000014	Const. of 4No. toilet facilities for the two sections HQTR	15,147,500.00								
17054001/23030128/05000017	Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone	4,585,000.00								
17054001/23010129/05000020	Procurement and Installation of Technical/Vocational Equipment			15,000,000.00	5,200,000.00	5,200,000.00+	100.00%+	20,000,000.00	22,800,000.00	25,992,000.00
17054001/23000000/05000000	Procure 20 no tools and equipment in block and brick laying		13,820,000.00		13,900,000.00	80,000.00+	0.58%+			
17054001/23020107/05000038	Construction/Renovation of Dormitory Facilities at SSSG Agba			63,000,000.00	47,340,000.00	47,340,000.00+	100.00%+			
17054001/23010112/05000056	Purchase of 3no HP 3in1 printers (for printing scanning and							600,000.00		
17054001/23030127/05000057	create drainages control erosion as well as landscaping at							10,000,000.00		
17054001/23010112/05000058	Construction of 10 no classroom blocks							72,000,000.00		
17054001/23010113/11000001	Procurement of 60no HP Desktop computer sets and accessories	464,500.00	1,750,000.00		1,760,000.00	10,000.00+	0.57%+	15,000,000.00		
17054001/23020101/13000001	Construction of Workshops in TC Obinagu Uwani Akpugo TC ede			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
17054001/23030106/13000004	Renovation of Examination halls in 6 STV schools across the	1,101,000.00						72,000,000.00		
Sub total		**40,094,600.00**	**26,660,700.00**	**238,000,000.00**	**238,841,000.00**	**212,180,300.00+**	**88.84%+**	**364,100,000.00**	**67,800,000.00**	**51,325,992,000.00**
17056001 - State Scholarship & Loans Board										
17056001/23010113/05000003	Purchase of Office equipment (5Nos Laptops 2Nos Printers 1			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00		
Sub total				**5,000,000.00**	**5,000,000.00**	**5,000,000.00+**	**100.00%+**	**8,000,000.00**		
17065001 - Institute of Management & technology (IMT)										
17065001/23030106/05000001	Rehabilitation of school building	7,115,605.72	15,662,235.12		15,700,000.00	37,764.88+	0.24%+			
17065001/23010113/05000002	Computer Equipment	584,920.00	1,085,000.00		1,090,000.00	5,000.00+	0.46%+			
17065001/23020118/05000003	Other Infrastructure	50,648,300.00	179,100.00		180,000.00	900.00+	0.50%+			
17065001/23010129/05000005	Industrial Machine and Equipment	2,883,100.00								
17065001/23010124/05000008	Purch of teaching/learning aids (projectors loud speaker etc.		28,916,600.00		28,920,600.00	4,000.00+	0.01%+			
17065001/23010112/05000009	Purchase of Office furniture	60,000.00	1,085,000.00		1,090,000.00	5,000.00+	0.46%+			

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17065001/23010105/05000012	Purchase of 2no. Toyota Hilux for Rector & Estate Works.							30,000,000.00	30,000,000.00	30,000,000.00
17065001/23030128/05000013	Completion and Roofing of Industrial Center Main Structure			20,100,000.00	17,740,000.00	17,740,000.00+	100.00%+	69,000,000.00	146,000,000.00	167,000,000.00
17065001/23020101/05000014	Construction of a New Administrative Block	15,345,716.34								
17065001/23030121/05000016	Renovation of existing Office Block: Student Affairs and Cas	84,975,321.00		24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17065001/23010125/05000021	Purchase of Accreditation Equipment and Materials Campus 3	969,000.00		22,263,760.00	3,930,760.00	3,930,760.00+	100.00%+	39,000,000.00	45,000,000.00	51,000,000.00
17065001/230201107/0500013	Reconstruction of food Technology & Electrical Engineering C			35,000,000.00	6,079,400.00	6,079,400.00+	100.00%+			
17065001/23010124/05000023	Establishment of Online Teaching and Learning Programme			74,156,000.00	74,156,000.00	74,156,000.00+	100.00%+	28,000,000.00	29,000,000.00	33,000,000.00
17065001/23020107/13000003	20000m Perimeter fencing of IMT premises (campus 1&3)			34,000,000.00	34,000,000.00	34,000,000.00+	100.00%+			
17065001/23010105/13000005	Purchase of 5no Toyota Corolla1.8L deluxe full option saloon		168,332,625.00	150,000,000.00	168,333,000.00	375.00+	0.00%+			
17065001/23010108/13000006	Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater	8,000,000.00								
17065001/23010124/13000008	Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus							28,000,000.00	43,000,000.00	50,000,000.00
17065001/23030106/13000009	Reconstruction of Science Lab Tech/ Mechanical Eng. Ceramic			36,000,000.00	19,800,000.00	19,800,000.00+	100.00%+	21,000,000.00	43,800,000.00	50,000,000.00
17065001/23030106/13000010	Reconstruction of Chemical Eng. Statistics Civil Eng. Bui							20,000,000.00	29,000,000.00	19,769,280.00
17065001/23030106/13000011	Reconstruction of Academic Department of Printing technology			15,240,240.00	14,580,240.00	14,580,240.00+	100.00%+	36,000,000.00	19,494,290.00	33,000,000.00
17065001/23020105/17000002	Water pipeline Extension/Relocation scheme	500,000.00								
Sub total		**171,081,963.06**	**215,260,560.12**	**410,760,000.00**	**409,600,000.00**	**194,339,439.88+**	**47.45%+**	**271,000,000.00**	**385,294,290.00**	**433,769,280.00**
21001001 - Ministry of Health										
21001001/23010122/04000003	Strengthen Health Management Information System (HMIS) at al			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00		
21001001/23050103/04000007	Safe Motherhood Programme: orientation of all TBAs in the St			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050101/04000008	Malaria Elimination Programme: procurement of LLINs Mapping			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23030108/04000009	Procurement of rapid test kits (HIV viral Hepatitis B and C			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
21001001/23050101/04000010	Tuberculosis and Leprosy Control Programme-Prevention and care			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010139/04000012	Health Edu Prog including Production of IEC materials & social m	554,000.00								
21001001/23050101/04000013	Epidemiology Surveillance control of disease e.g. cholera m	99,953,628.41	1,030,000.00		1,040,000.00	10,000.00+	0.96%+			
21001001/23010139/04000016	Government Counterpart Contribution Fund (GCCF)/Free Maternal	7,036,797.00	18,135,538.00	80,000,000.00	80,000,000.00	61,864,462.00+	77.33%+	80,000,000.00		
21001001/23010139/04000019	(Family Planning & Pop Control-Training & Procure FP Commod	36,157,000.00								
21001001/23050102/04000020	Establishment of the State Health Workforce Registry/Human R			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00		
21001001/23030105/04000021	Hospital/Medical equipment and furnishing of Tertiary Hospital			160,000,000.00	34,980,000.00	34,980,000.00+	100.00%+			
21001001/23050101/04000022	Support for school health services programme in secondary an		500,000.00	2,000,000.00	960,000.00	460,000.00+	47.92%+	2,000,000.00		
21001001/23020107/04000023	Equipping and furnishing of newly constructed Amenity Building			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
21001001/23020106/04000025	Expand access to integrated preventive chemotherapy supply i			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	6,800,000.00		
21001001/23010139/04000026	Intervention and response to epidemic prone diseases			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
21001001/23050101/04000027	Guinea-Worm Eradication Prog-Maintain Effective Surveillance	1,390,300.00								
21001001/23050101/04000030	Coordination of routine health finance evidence generation			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23010141/04000031	Procurement of LLINs for mass campaign in the State	10,660,000.00								
21001001/23010136/04000033	Computerization of CMS (M-Supply)	3,680,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23020106/04000034	Operationalization of the Enugu Medical Diagnostic Centre (E			59,400,000.00	59,400,000.00	59,400,000.00+	100.00%+			
21001001/23020106/04000037	Establishment of State TRUAMA Centre in the 3 Senatorial zone			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	35,000,000.00		
21001001/23020118/04000038	Procurement of drugs quality forensic examinations STI mgt			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23010122/04000041	Procurement of equipment for demonstration room and instruct			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21001001/23010106/04000042	Completion of the construction of Cottage Hospital in Awgu		6,167,361.30	53,000,000.00	53,000,000.00	46,832,638.70+	88.36%+			
21001001/23050106/04000043	Completion of the construction of Cottage Hospital in Udenu			64,500,000.00	64,500,000.00	64,500,000.00+	100.00%+			
21001001/23020106/04000044	Completion of the construction of Cottage Hospital in Oji	2,000,000.00	1,699,400.00	75,000,000.00	75,000,000.00	73,300,600.00+	97.73%+	320,000,000.00		
21001001/23020106/04000045	Completion of the construction of Cottage Hospital in Igbo-e			59,000,000.00	59,000,000.00	59,000,000.00+	100.00%+			
21001001/23010104/04000046	Completion of the construction of Amenity Building in Enugu		412,265,825.00		412,300,000.00	34,175.00+	0.01%+			
21001001/23010105/04000047	Upgrading of Central Medical Stores(CMS) to pharm grade ware			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/23010112/04000048	Purchase of office equipment (photocopying machine etc.)	8,140,000.00	9,088,570.00	1,500,000.00	9,100,000.00	11,430.00+	0.13%+			
21001001/23010112/04000049	Refurbish and Purchase of Office furniture (Refridgerators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	7,000,000.00		
21001001/23020103/00000000	Provision of Solar Power/ Electricity	6,700,000.00								
21001001/23020103/04000051	Strengthening of Enugu State Medical Emergency and Response			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
21001001/23010122/04000062	Purchase and distribution of medical equipment	47,000,000.00								
21001001/23050107/04000088	Joint Health Sector Inspection of Private Health Facilities							15,000,000.00		
21001001/23050103/04000101	Control of Non- communicable Disease e.g. diabetes hypertension			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
21001001/23010100/04000106	Refurbishing/maintenance of ESMERT Ambulance fleet		115,000.00		115,100.00	100.00+	0.09%+			
21001001/23010105/13000120	Purchase of 1 No. Hilux Van for Monitoring & Insp. of health							38,000,000.00		
21001001/23020106/04000124	Construction of Auditorium for School of Midwifery Awgu as			30,000,000.00	22,400,000.00	22,400,000.00+	100.00%+			
21001001/23020106/04000126	Completion of the construction of Students Hostel and Auditorium							60,000,000.00		
21001001/23020118/04000143	Design and Construction of students Hostel (at SOM)		3,320,000.00		3,330,000.00	10,000.00+	0.30%+			
21001001/23050108/04000146	Strengthening and equipment of the Logistics Mgt Coord unit		293,200.00	7,000,000.00	6,884,900.00	6,591,700.00+	95.74%+	5,000,000.00		
21001001/23010105/04000154	Purchase of low cabin Ambulance Vehicles emergency services			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
21001001/23010122/04000156	Environmental / Occupational health programme: including Trai			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23010122/04000157	Prevention case detention and response through surveillance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23010122/04000163	Recapitalization of the Drug Revolving Scheme (DRF)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
21001001/23020106/04000165	Completion of the construction Furnishing and external work			458,000,000.00	45,700,000.00	45,700,000.00+	100.00%+	100,000,000.00		
21001001/23020106/04000166	Expansion of EOC to accommodate WASH Facilities for proper c							10,000,000.00		
21001001/23020106/04000167	Scale-up health promotion activities at all levels through (							7,000,000.00		
21001001/23010139/04000168	Strengthen system for food and water safety surveillance							5,000,000.00		
21001001/23050101/04000169	Support integration of disease surveillance activities at al							60,000,000.00		
21001001/23050103/04000170	Strengthening and equipment of Health State M&E office							8,000,000.00		
21001001/23030108/04000171	Procure Gene X Pert machines for each LGA procure TB-LAMP Ma							21,000,000.00		
21001001/23050101/04000173	Procure Truenant Machine for TB testing in the State							10,200,000.00		
21001001/23010122/04000173	Domestication print and distribute policies and regulations							2,000,000.00		
21001001/23050103/04000174	Support to develop Health Sector Plan Joint Review of plan							5,000,000.00		
21001001/23010139/04000175	Procurement Distribution of 10 000 LLINs to pregnant mothers							17,000,000.00		
21001001/23020106/04000065	Construction of hostel at School of Midwifery Awgu			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21001001/23050104/14000001	Strengthening community Reponses and ownership of health prom		385,000.00	3,000,000.00	3,000,000.00	2,615,000.00+	87.17%+			
21001001/23020106/04000103	Design & procure equip for isolation facility		3,320,000.00		3,325,000.00	5,000.00+	0.15%+			
Sub total		**223,271,725.41**	**456,319,894.30**	**1,982,400,000.00**	**1,864,035,000.00**	**1,407,715,105.70+**	**75.52%+**	**1,370,000,000.00**		
21026001 - ESUT Teaching Hospital - Parklane										
21026001/23010122/04000001	Equipping of Accident and Emergency building (beddings			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+		100,000,000.00	
21026001/23010122/04000002	Purchase of equipment for setting a drug information system			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	12,000,000.00
21026001/23010120/04000003	Purchase of kitchen equipment (2 Nos. industrial cooker 2No	8,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21026001/23020106/04000004	Schools of Nursing & Midwifery Building	144,199,643.00	28,194,030.00		28,200,000.00	5,970.00+	0.02%+			
21026001/23020106/04000005	Conversion of the Radiology bungalow to a storey building/ga			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23020106/04000007	Construction of one storey base workshop			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
21026001/23010122/04000008	Purchase of medical equipment for Obstetrics and Gynecology D			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00		
21026001/23020106/04000011	Construction of 2 storey building for offices & clinics			60,000,000.00	31,800,000.00	31,800,000.00+	100.00%+	5,000,000.00		
21026001/23010122/04000013	Procurement of theater instruments and equipment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010122/04000015	Purchase of medical equipment for accreditation of Pediatric			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00		
21026001/23010122/04000016	Purchase of Office equipment for Psychiatric Emene			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21026001/23010112/04000018	Procurement of office equipment for the upgrade of the admin			5,000,000.00	1,400,000.00	1,400,000.00+	100.00%+			
21026001/23010113/04000019	Procurement of office equipment to upgrade Administrative De							5,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21026001/23010120/04000020	Expansion and equipping of therapeutic kitchen for Nutrition &			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
21026001/23010112/04000022	Purchase of teaching aids office equipment hostel fittings			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
21026001/23010113/04000024	Procurement of office equipment/safe for Accounts Department	24,282,853.00	3,528,740.00		3,600,000.00	71,260.00+	1.98%+			
21026001/23010112/04000041	Purchase of Office equipment for Community Medicine Department	6,582,750.00	309,000.00	12,000,000.00	12,000,000.00	11,691,000.00+	97.43%+	9,200,000.00		
21026001/23010112/04000043	Purchase of medical equipment for Ophthalmology Department (1			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21026001/23020101/04000044	Purchase of Office Furniture for School of Midwifery		207,707.00		207,800.00	93.00+	0.04%+			
21026001/23020101/04000047	Construction of 2 storey building for hostel Such of Midwife			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21026001/23020106/13000048	Procurement of office equipment for Medical Social Services:			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
21026001/23010122/04000054	Purchase of Hospital Equipment	144,204,915.00	58,109,303.57		58,200,000.00	90,696.43+	0.16%+			
21026001/23010112/04000062	Procurement of office equipment for Medical Social Services							750,000.00		
21026001/23010122/04000063	Purchase and installation of office equipment for Security D			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	10,000,000.00	5,500,000.00
21026001/23020101/04000066	purchase of storage facilities of hospital items/equipment			500,000.00	292,200.00	292,200.00+	100.00%+			
21026001/23010122/04000070	Purchase of Physiotherapy machines and equipment			13,500,000.00	13,500,000.00	13,500,000.00+	100.00%+	10,000,000.00	9,000,000.00	5,000,000.00
21026001/23010122/04000076	Purchase of medical equipment for Surgery Department (1 No.			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00		
21026001/23010122/04000077	Purchase of medical equipment for Nursing Department			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	10,000,000.00	
21026001/23010129/04000080	Purchase of kitchen utensils for Nutrition/Dietetics department							1,000,000.00	2,000,000.00	
21026001/23010100/04010189	Purchase of laboratory machines and equipment for Medical L			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	35,000,000.00
21026001/23010122/04000001	Purchase of MRI Machine for Radiology Department							62,000,000.00		
21026001/23010122/04000002	Purchase of medical equipment for Internal Medicine Department			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00		
21026001/23030105/04000109	Renovation and furnishing of ultra-modern eye complex at Oph							30,000,000.00		
21026001/23010122/04000110	purchase of Dental equipment and machines Dental Clinic							3,500,000.00		
21026001/23010122/04000111	Purchase of the following equipment for CSSD (Large drums							300,000.00		
21027017/23010122/04000123	Purchase of medical equipment for Radiology Department (1 No							500,000.00		
21026001/23050103/05000002	Procurement of teaching and learning aid for school of midwife			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
21026001/23010136/11000001	Purchase of recording tools and office equipment for medical			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21026001/23010113/01100002	Purchase of equipment for Internet Services ICT Department			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,500,000.00		
21026001/23010107/13000006	Procure of 2No water tanker for Psychiatric Hospital Emene			35,000,000.00	34,340,000.00	34,340,000.00+	100.00%+			
21026001/23020101/13000014	Procurement of office furniture for Medical Social Services							750,000.00		
21026001/23010119/13000015	Purchase of Power Generating Set &Other Equip for Such of Mi		654,700.00		660,000.00	5,300.00+	0.80%+			
Sub total		**327,270,161.00**	**91,003,480.57**	**818,000,000.00**	**876,200,000.00**	**785,196,519.43+**	**89.61%+**	**323,000,000.00**	**186,000,000.00**	**72,500,000.00**
21003001 - Enugu State Primary Health Dev Agency										
21003001/23050103/04000001	Strengthening Covid-19 Vaccine distribution and other logistic		390,000.00	40,000,000.00	40,000,000.00	39,610,000.00+	99.03%+	20,000,000.00		
21003001/23050103/04000003	Strengthening Health Management Information System (HMIS)		2,936,600.00	7,500,000.00	4,170,000.00	1,233,400.00+	29.58%+	5,000,000.00		
21003001/23050108/04000004	National Immunization Plus Days (NIPDs) Programme		1,715,600.00	30,000,000.00	30,000,000.00	28,284,400.00+	94.28%+	30,000,000.00		
21003001/23050108/04000007	Advocacy Programme for Home & Abroad women on Early Initiati			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050108/04000008	Integrated Supportive Supervision and assessment.			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	30,000,000.00		
21003001/23050108/04000009	Improve Reproductive Health Programme in 17 LGA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000010	Family Planning (FP) Programme			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	3,000,000.00	2,000,000.00
21003001/23050101/04000011	Conduct Needs Assessment on Minimum Service Package in 17 LG							5,000,000.00		
21003001/23050108/04000012	Child and adolescent reproductive health programme			5,000,000.00	8,325,000.00	8,325,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050108/04000013	Conduct African/Enugu State Vaccination Week		3,700,000.00	5,000,000.00	5,000,000.00	1,300,000.00+	26.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23030105/04000014	Upgrading renovation and equipping of existing PHCs to Type			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	300,000,000.00		
21003001/23010122/04000015	Cold Chain System (Purchase of 1No. Cold Van; 5 No. Freezers			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	25,000,000.00		
21003001/23050104/04000016	Organization of 2 rounds of MNCHW in the state (May and Nov)		2,451,750.00	60,000,000.00	60,000,000.00	57,548,250.00+	95.91%+	40,000,000.00	45,000,000.00	45,000,000.00
21003001/23050104/04000017	Conduct 2023 World Breastfeeding Week in Enugu State		891,000.00	6,000,000.00	6,000,000.00	5,109,000.00+	85.15%+	6,000,000.00	6,000,000.00	5,000,000.00
21003001/23050101/04000018	Nutrition Programme (sub-programme on establishment of nutrition			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/23020106/04000019	Establishment of at least three (3) Community Management of A			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	4,000,000.00	200,000,000.00	200,000,000.00
21003001/23050101/04000020	Baby Friendly Initiative Programme		907,000.00	5,000,000.00	5,000,000.00	4,093,000.00+	81.86%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000021	Infant & Young Child Feeding (IYCF) Programme			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
21003001/23050101/04000022	Integrated Management of Childhood Illnesses (IMCI) Programme			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	30,000,000.00	50,000,000.00	50,000,000.00
21003001/23050101/04000023	Advocacy & sensitization Prog for stakeholders in the 291 ward			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21003001/23050104/04000024	LARC Programme (Organization of a 5-Day Programme on Long Ac			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,000,000.00	5,000,000.00
21003001/23020118/04000026	Provision of 3No. incinerators in the 3 senatorial zones of			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	30,000,000.00		
21003001/23050101/04000027	Development & dissemination of 750 copies of the PHC 2020 An							6,000,000.00	4,800,000.00	4,200,000.00
21003001/23050101/04000028	Development & dissemination of 1 000 copies each of the PHC			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050101/04000029	Development & dissemination of 1 000 copies of the SPHCDA's			6,200,000.00	6,200,000.00	6,200,000.00+	100.00%+	6,200,000.00		
21003001/23050101/04000031	Development and Consolidation of the 17 LGHAs Annual Work Pl			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21003001/23010136/04000032	Procurement of Community Mobilization Equipment/Gadgets (meg			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23050104/04000033	Health Education Programme (BCC & IEC materials sub-programme			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	5,000,000.00
21003001/23050101/04000034	Re-establishment/Inauguration of Ward Development Committees		9,610,000.00		9,700,000.00	90,000.00+	0.93%+			
21003001/23050104/04000035	Infant Immunization Programme (conduct immunization of infants		22,246,600.00	32,000,000.00	32,000,000.00	9,753,400.00+	30.48%+	30,000,000.00		
21003001/23020106/04000043	Completion of the construction of Type 3 Primary Healthcare		8,363,150.88	10,000,000.00	10,000,000.00	1,636,849.12+	16.37%+			
21003001/23020106/04000044	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	300,000.00	300,000.00+	100.00%+			
21003001/23020106/04000047	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000048	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000049	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000050	Construction of Type III PHC Facilities in Oji River			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21003001/23020106/04000051	Construction of Type III PHC Facilities in Awgu			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21003001/23020106/04000052	Construction of Type III PHC Facilities in Aninri			200,000,000.00	141,800,000.00	141,800,000.00+	100.00%+			
21003001/23020106/04000054	Renovation of cold chain Units and surroundings			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	25,000,000.00		
21003001/23020106/04000055	Construction of Iron shelves for packing of vaccine device			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
21003001/23020106/04000056	COVID-19 Risk Communication Programme for Community Health I			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
21003001/23020106/04000057	COVID-19 Risk Communication Programme for Community Health I		6,760,500.00	10,000,000.00	10,000,000.00	3,239,500.00+	32.40%+			
21003001/23020106/04000058	Purchase of Basic Personal Protective Equipment (PPE) for PH		9,395,800.00	20,000,000.00	20,000,000.00	10,604,200.00+	53.02%+			
21003001/23020106/04000060	Increase of cold chain space and equipment for introduction		4,876,500.00	10,000,000.00	10,000,000.00	5,123,500.00+	51.24%+	20,000,000.00		
21003001/23020106/04000061	Capacity building for PHC worker from state and LGAs on new		33,984,084.00	10,500,000.00	35,500,000.00	1,515,916.00+	4.27%+			
21003001/23020106/04000062	Conduct Needs Assessment on Minimum Service Package in 17 LG			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000063	Procurement of customized gadgets for data capturing and tr			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00		
21003001/23020106/04000064	Quarterly assessment of Cold Chain Equipment(CCE) for Inven			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00		
21003001/23020106/04000065	Provision of drugs and consumables for PHCs			30,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00		
21003001/23020106/04000066	Monitoring and reporting of utilization of essential drugs i			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
21003001/23020106/04000067	Provision of 40 No. of HB and blood sugar kits for 291 PHC f			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00		
21003001/23020501/04000069	Counterpart fund for Immunization and other PHC activities			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21003001/23050101/04000070	Logistics support to voluntary doctors at the primary health			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00		
'21003001/23050101/04000071	Provide adequate supplementary foods to children with modera							10,000,000.00		
21003001/23050101/04000072	State Counterpart Fund for 260 BHCPF PHC Facility overhead (							120,000,000.00		
21003001/23020106/04000073	Construction of health center at Ogwuagor Enugu East LGA							40,000,000.00		
21003001/23010122/04000074	Dedicated fund for planned preventive maintenance(PPM) for							2,500,000.00		
21003001/23020106/04000075	Retention for Construction of Type 3 Primary Health Centre							14,000,000.00		
21003001/23050101/04000076	Strengthen capacities of the LGA and facility health worker							8,000,000.00	5,000,000.00	5,000,000.00
21003001/23050102/11000003	Establish E-library at SPHCDA permanent site			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
21003001/23010113/11000004	Procurement of 10 Laptops 3 desktops and accessories 5 UPS			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	7,000,000.00	800,000.00	
21003001/23020105/13000005	Construction/provision of water facilities (2 overhead plast			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Original Budget	Revised Budget	Variance	% Variance	Budget	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/23010132/13000008	Purchase of Office Safe for the Accounts department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21003001/23050101/13000010	Hosting Primary Healthcare summit to enhance public perception			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	25,000,000.00		
21003001/23010119/14000001	Provision of Solar Power/Electricity for the SPHCDA			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	51,000,000.00	51,000,000.00
21003001/23050101/04000077	Support active case finding of SAM and provide appropriate							7,000,000.00	7,000,000.00	7,000,000.00
21003001/23010122/04000078	Out Break Response to possible disease outbreak such as; yellow							30,000,000.00	48,000,000.00	48,000,000.00
Sub total			**108,228,584.88**	**1,579,150,000.00**	**1,520,945,000.00**	**1,412,716,415.12+**	**92.88%+**	**1,052,650,000.00**	**470,600,000.00**	**468,200,000.00**
21026001 - ESUT Teaching Hospital Parklane Enugu										
21026001/23010122/04000001	Equipping of Accident and Emergency building (beddings			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+		100,000,000.00	
21026001/23010122/04000002	Purchase of equipment for setting a drug information system			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	12,000,000.00
21026001/23010120/04000003	Purchase of kitchen equipment (2 Nos. industrial cooker 2No	8,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21026001/23020106/04000004	Schools of Nursing & Midwifery Building	144,199,643.00	28,194,030.00		28,200,000.00	5,970.00+	0.02%+			
21026001/23020106/04000005	Conversion of the Radiology bungalow to a storey building/ga			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23020106/04000007	Construction of one storey base workshop			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
21026001/23010122/04000008	Purchase of medical equipment for Obstetrics and Gynecology D			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00		
21026001/23020106/04000011	Construction of 2 storey building for offices & clinics			60,000,000.00	31,800,000.00	31,800,000.00+	100.00%+	5,000,000.00		
21026001/23010122/04000013	Procurement of theater instruments and equipment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010122/04000015	Purchase of medical equipment for accreditation of Pediatric			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00		
21026001/23010122/04000016	Purchase of Office equipment for Psychiatric Emene			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21026001/23010112/04000018	Procurement of office equipment for the upgrade of the admin			5,000,000.00	1,400,000.00	1,400,000.00+	100.00%+			
21026001/23010113/04000019	Procurement of office equipment to upgrade Administrative De							5,000,000.00		
21026001/23010120/04000020	Expansion and equipping of therapeutic kitchen for Nutrition &			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
21026001/23010112/04000022	Purchase of teaching aids office equipment hostel fittings			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
21026001/23010113/04000024	Procurement of office equipment/safe for Accounts Department	24,282,853.00	3,528,740.00		3,600,000.00	71,260.00+	1.98%+			
21026001/23010112/04000041	Purchase of Office equipment for Community Medicine Department	6,582,750.00	309,000.00	12,000,000.00	12,000,000.00	11,691,000.00+	97.43%+	9,200,000.00		
21026001/23010112/04000043	Purchase of medical equipment for Ophthalmology Department (1			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21026001/23020101/04000044	Purchase of Office Furniture for School of Midwifery		207,707.00		207,800.00	93.00+	0.04%+			
21026001/23020101/04000047	Construction of 2 storey building for hostel Such of Midwife			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21026001/23020106/13000048	Procurement of office equipment for Medical Social Services:			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
21026001/23010122/04000054	Purchase of Hospital Equipment	144,204,915.00	58,109,303.57		58,200,000.00	90,696.43+	0.16%+			
21026001/23010112/04000062	Procurement of office equipment for Medical Social Services							750,000.00		
21026001/23010122/04000063	Purchase and installation of office equipment for Security D			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	10,000,000.00	5,500,000.00
21026001/23020101/04000066	purchase of storage facilities of hospital items/equipment			500,000.00	292,200.00	292,200.00+	100.00%+			
21026001/23010122/04000070	Purchase of Physiotherapy machines and equipment			13,500,000.00	13,500,000.00	13,500,000.00+	100.00%+	10,000,000.00	9,000,000.00	5,000,000.00
21026001/23010122/04000076	Purchase of medical equipment for Surgery Department (1 No.			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00		
21026001/23010122/04000077	Purchase of medical equipment for Nursing Department			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	10,000,000.00	
21026001/23010129/04000080	Purchase of kitchen utensils for Nutrition/Dietetics department							1,000,000.00	2,000,000.00	
21026001/23010100/04010189	Purchase of laboratory machines and equipment for Medical L			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	35,000,000.00
21026001/23010122/04000001	Purchase of MRI Machine for Radiology Department							62,000,000.00		
21026001/23010122/04000002	Purchase of medical equipment for Internal Medicine Department			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00		
21026001/23030105/04000109	Renovation and furnishing of ultra-modern eye complex at Oph							30,000,000.00		
21026001/23010122/04000110	purchase of Dental equipment and machines Dental Clinic							3,500,000.00		
21026001/23010122/04000111	Purchase of the following equipment for CSSD (Large drums							300,000.00		
21027017/23010122/04000123	Purchase of medical equipment for Radiology Department (1 No							500,000.00		
21026001/23050103/05000002	Procurement of teaching and learning aid for school of midwife			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
21026001/23010136/11000001	Purchase of recording tools and office equipment for medical			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
21026001/23010113/01100002	Purchase of equipment for Internet Services ICT Department			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,500,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
21026001/23010107/13000006	Procure of 2No water tanker for Psychiatric Hospital Emene			35,000,000.00	34,340,000.00	34,340,000.00+	100.00%+			
21026001/23020101/13000014	Procurement of office furniture for Medical Social Services							750,000.00		
21026001/23010119/13000015	Purchase of Power Generating Set &Other Equip for Such of Mi		654,700.00		660,000.00	5,300.00+	0.80%+			
Sub total		**327,270,161.00**	**91,003,480.57**	**818,000,000.00**	**876,200,000.00**	**785,196,519.43+**	**89.61%+**	**323,000,000.00**	**186,000,000.00**	**72,500,000.00**
21102001 - Enugu State Hospital Mgt Board										
21102001/23020106/04000002	Construction of Doctors call rooms/conveniences in the 7 maj			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23020106/04000004	Hospital/medical equipment & operationalization of Infectious			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020106/04000009	Completion of fencing at Udi General Hospital			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	6,000,000.00	
21102001/23010122/04000022	Procurement of Infection Prevention and Control (IPC) material			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	40,000,000.00	40,000,000.00
21102001/23020105/04000026	Equipping and furnishing of Agbani General Hospital			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000029	Purchase of Medical Equipment for newly constructed Amenity							50,000,000.00		
21102001/23020105/04000030	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000031	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000032	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000033	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000034	Hospital/medical equipment and operationalization of Infectious							120,000,000.00		
21102001/23010122/04000035	Procurement of consumables for the General Hospitals							50,000,000.00		
21102001/23030121/13000004	Completion of Renovation and Furnishing at SHMB Hqtrs.							50,000,000.00		
Sub total				**600,000,000.00**	**600,000,000.00**	**600,000,000.00+**	**100.00%+**	**860,000,000.00**	**46,000,000.00**	**40,000,000.00**
21101002 - School of Health Tech Oji River										
21101002/23050101/04000001	Accreditation reaccreditation of courses and conduct			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	6,000,000.00		
21101002/23020118/04000002	Construction of perimeter fencing to stop further encroachment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
21101002/23010112/04000003	Furnishing of the administrative building			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00		
21101002/23020105/04000004	Construction of deep motorised borehole required for accredit							25,000,000.00		
21101002/23020111/04000007	Construction of boardroom and library complex incorporating			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21101002/23050101/04000009	Support to environmental health and PHC tutors courses at unit							3,000,000.00		
21101002/23050101/04000010	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21101002/23020101/13000002	Procurement of one coaster bus 2 Kia Corento car and Toyota							100,000,000.00		
21101002/23030113/17000002	Renovation and re-roofing of the school auditorium.							20,000,000.00		
Sub total				**70,000,000.00**	**70,000,000.00**	**70,000,000.00+**	**100.00%+**	**204,000,000.00**	**25,000,000.00**	
21101002 - School of Public Nursing Health Tech										
21104001/23050101/04000001	Procurement of Educational equipment for accreditation							39,000,000.00		
21104001/23010122/04000006	Equipping of the student demonstration room for conduct of N			39,000,000.00	39,000,000.00	39,000,000.00+	100.00%+	15,500,000.00		
21104001/23050101/04000008	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21104001/23020105/10000001	Construction of deep motorised borehole and reticulation as			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	22,000,000.00		
21104001/23020106/13000001	Completion & equipping of students kitchen construction			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
Sub total				**86,000,000.00**	**86,000,000.00**	**86,000,000.00+**	**100.00%+**	**111,500,000.00**		
21003002 - Enugu State Agency for Universal Health Cover										
21003002/23010122/11000004	Purchase of enrolment equipment for ESAUHC (17No 10 fingers			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
21003002/23050102/11000005	Procurement of 1Nos card writers and accessories			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00		
21003002/23050102/11000006	Procurement of 1No fago card printers and accessories			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,200,000.00		
21003002/23050102/11000007	Purchase of Office Equipment; 1No heavy duty photocopier 2N			5,100,000.00	5,100,000.00	5,100,000.00+	100.00%+	3,100,000.00		
21003002/23010122/11000009	Construction and Installation of ESAUHC Advertorial Bill Boa							6,500,000.00		

Schedule of Detailed Capital Expenditure by Organization for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021 ₦	Actual 2022 ₦	Original Budget 2022 ₦	Revised Budget 2022 ₦	Variance 2022 ₦	% Variance 2022 ₦	Budget 2023 ₦	Proposed Budget 2024 ₦	Proposed Budget 2025 ₦
21003002/23010122/11000010	Purchase of branded ESAUHC Jacket for field work 70 pics for							500,000.00		
21003002/23050102/11000011	Purchase of public Address system							800,000.00		
21003002/23050102/11000012	Purchase of office Equipment - Printer and Scanner for each							5,500,000.00		
21003002/23050102/11000013	Purchase of Office Desk and Chairs for each of the 17 LGAs E							3,000,000.00		
21003002/23010136/11000014	Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)							141,000,000.00		
21003002/23010112/13000001	Procurement of office furniture and fittings			1,343,000.00	1,343,000.00	1,343,000.00+	100.00%+			
21003002/23010122/13000003	Purchase of fire fighting equipment 7 Nos 25kg Fire			665,000.00	665,000.00	665,000.00+	100.00%+			
21003002/23010112/13000002	Procurement of gubabi model 108 safe and other items for Accounts							268,000,000.00		
21003002/23010119/11000000	Purchase of solar energy panel and accessories			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
Sub total				**39,608,000.00**	**39,608,000.00**	**39,608,000.00+**	**100.00%+**	**449,600,000.00**		
35001001 - Ministry of Environment & mineral Resources										
35001001/23040101/09000001	Urban Beautification: Planting of Beautiful Trees & Flowers	5,460,000.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23050101/09000002	Waste Management and Control in Enugu State through Garbage		557,064,348.00	850,000,000.00	850,000,000.00	292,935,652.00+	34.46%+			
35001001/23010129/09000003	Procurement of 10Nos lawn mowers and 50Nos brush mowers	4,750,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
35001001/23020118/09000004	Planting of economic trees for carbon sequestration to attra			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23030104/09000005	Installation of vulcanizer signages in Enugu Metropolis			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
35001001/23020118/09000006	Construction of Engineered Land fill Sewage site at Owo (Was			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	150,000,000.00		
35001001/23050101/09000007	Desilting and clearing of public drainage checkmating of bloc	7,908,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
35001001/23050101/09000009	Research on water pollutants	410,000.00								
35001001/23020118/09000012	Renovation of 6 old public toilets in the State	38,999,290.00		45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
35001001/23040100/09000024	Proposed Gully erosion Control work at 9th mile corner Ngwo	2,000,000.00								
35001001/23040104/09000028	Acquisition of GIS and GPS equipment for VOC delineation an			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
35001001/23020118/09000078	Construction of 10Nos public conveniences in the three senatorial			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
35001001/23020118/09000080	Installation of solar powered energy for Enugu State New sec							700,000,000.00		
Sub total		**59,527,290.00**	**557,064,348.00**	**1,201,000,000.00**	**1,201,000,000.00**	**643,935,652.00+**	**53.62%+**	**850,000,000.00**		
35001002 - Nigerian Erosion & Watershed Mgt. (NEWMAP)										
35002000/23050101/09000027	Counterpart Contribution for Additional financing	8,178,744,887.86								
Sub total		**8,178,744,887.86**								
35053001- Enugu State Waste Mgt Authority (ESWAMA)										
35053001/23010112/09000002	Purchase of furniture and fittings and office rentage for He							16,000,000.00		
35053001/23010105/09000003	Purchase of 5 Nos brand new Mack Trucks							250,000,000.00		
35053001/23010129/09000006	Purchase of 10 pieces of brand new man diesel compactors			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	850,000,000.00		
35053001/23010138/09000009	Purchase of 500 pieces of brand new dumpsters for Enugu Urban	46,406,250.00	57,781,664.06	275,000,000.00	275,000,000.00	217,218,335.94+	78.99%+	425,000,000.00		
35053001/23010104/09000012	Purchase of 15Nos Tricycle Trucks for waste disposal			22,500,000.00	22,500,000.00	22,500,000.00+	100.00%+			
35053001/23010105/09000016	Purchase of one brand new D6 Dozer Machine							315,000,000.00		
35053001/23010105/09000017	Purchase of 4 brand new mini buses for revenue drive							38,000,000.00		
35053001/23050101/09000018	Development and installation of ICT billing system and power							13,400,000.00		
Sub total		**46,406,250.00**	**57,781,664.06**	**547,500,000.00**	**547,500,000.00**	**489,718,335.94+**	**89.45%+**	**1,907,400,000.00**		

PART TWO

DETAILED SCHEDULES OF CAPITAL EXPENDITURE

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Note	Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
CAPITAL EXPENDITURE BY PROGRAMME										
01 - Economic Empowerment through Agriculture	1	1,150,530,935.10	71,496,296.37	880,497,216.00	3,216,485,724.00	3,144,989,427.63+	97.78%+	3,035,900,000.00	1,099,000,000.00	776,000,000.00
02 - Societal Reorientation	2	29,788,360.00	33,648,107.85	148,102,965.00	1,769,450,000.00	1,735,801,892.15+	98.10%+	509,310,000.00		3,500,000.00
03 - Poverty Alleviation	3	188,000,000.00		30,640,984.00	360,981,100.00	360,981,100.00+	100.00%+	409,650,000.00	500,000,000.00	500,000,000.00
04 - Improvement to Human Health	4	598,544,642.15	661,463,450.75	1,204,604,954.00	9,750,616,500.00	9,089,153,049.25+	93.22%+	4,852,410,000.00	685,800,000.00	542,700,000.00
05 - Enhancing Skills and Knowledge	5	1,079,497,729.11	1,943,469,547.10	709,232,169.00	4,671,739,760.00	2,728,270,212.90+	58.40%+	7,731,131,000.00	2,201,560,000.00	52,986,342,000.00
06 - Housing & Urban Development	6	154,971,500.65	289,322,200.00	164,827,475.00	2,258,865,000.00	1,969,542,800.00+	87.19%+	1,413,230,000.00	465,305,100.00	465,738,630.00
07 - Gender	7			14,973,930.00	178,900,000.00	178,900,000.00+	100.00%+	102,500,000.00		
08 - Youth	8	117,868,500.00	96,923,730.28	257,469,570.00	1,819,678,394.00	1,722,754,663.72+	94.67%+	430,000,000.00		
09 - Environmental Improvement	9	554,121,792.00	852,685,532.96	205,664,292.00	2,457,160,000.00	1,604,474,467.04+	65.30%+	3,048,997,600.00	224,818,400.00	62,300,000.00
10 - Water Resources & Rural Development	10	584,943,045.71	94,751,790.00	344,258,100.00	4,114,080,000.00	4,019,328,210.00+	97.70%+	5,596,500,000.00	1,982,000,000.00	1,830,000,000.00
11 - Information Communication & Technology	11	150,104,938.42	75,918,680.40	234,200,546.00	2,286,155,000.00	2,210,236,319.60+	96.68%+	4,683,534,000.00	91,900,000.00	68,300,000.00
12 - Growing the Private Sector	12	135,000,000.00	9,275,800.00	301,307,445.00	3,538,700,000.00	3,529,424,200.00+	99.74%+	1,533,300,000.00	100,000,000.00	400,000,000.00
13 - Reform of Government & Governance	13	22,652,708,607.59	10,014,497,750.24	2,616,236,551.00	26,298,849,910.00	16,284,352,159.76+	61.92%+	29,724,669,800.00	7,858,783,770.00	7,975,470,580.00
14 - Power	14	415,526,336.65	764,039,611.85	177,055,632.00	2,220,060,000.00	1,456,020,388.15+	65.58%+	1,344,645,000.00	2,027,000,000.00	1,591,000,000.00
17 - Road	17	7,773,951,327.32	18,378,347,445.70	2,349,626,400.00	20,246,358,500.00	1,868,011,054.30+	9.23%+	20,282,840,000.00		
Total		**35,585,557,714.70**	**33,285,839,943.50**	**9,638,698,229.00**	**85,188,079,888.00**	**51,902,239,944.50+**	**60.93%+**	**84,698,617,400.00**	**17,236,167,270.00**	**67,201,351,210.00**

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
NOTE 1 - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE										
11001001/23030112/01000002	Reconstruction/Renovation of cattle lairage Government house			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	6,000,000.00	7,000,000.00
11001001/23030112/01000003	Purchase of equipment for Agric Unit for the treatment of an			125,550.00	100,000.00	100,000.00+	100.00%+	5,000,000.00	13,000,000.00	14,000,000.00
11001001/23020127/01000001	Renovation of animal building in Government House			1,046,250.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00		
15001001/23020113/01000001	Estab of Farm Estates in 6 Agric Zones of the State -V Chain			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+			
15001001/23050101/01000002	Nat Prog for Food Security (NPFS): State Counterpart Contrib ENADEP			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23030112/01000003	Maint of Centre Pivot Irrig System (CPIS) at various LGs			837,000.00	4,000,000.00	4,000,000.00+	100.00%+			
15001001/23010127/01000004	Supply for Fed Gov of Nig./Int Fund for Agric Dev (FGN/IFAD)			76,041,450.00	908,500,000.00	908,500,000.00+	100.00%+			
15001001/23050101/01000005	Agro Processing Prod Enhancement and Livelihood Improv Sup			313,372,800.00	744,000,000.00	744,000,000.00+	100.00%+			
15001001/23050101/01000006	Agric Transformation Agenda Support Prog phase 1 (ATASP-1)			241,307,100.00	350,000,000.00	350,000,000.00+	100.00%+			
15001001/23010113/01000011	Procurement of 2No laptops and 3No desktops and accessories		9,330,216.87		9,400,000.00	69,783.13+	0.74%+			
15001001/23010127/01000040	Pur of 10 tractors & agric equip to assist mech farming in Enugu			20,925,000.00	250,000,000.00	250,000,000.00+	100.00%+	150,000,000.00	90,000,000.00	60,000,000.00
15001001/23050101/01000051	Grant for participation in Agricultural and World Food Fair							50,000,000.00	60,000,000.00	60,000,000.00
15001001/23020113/01000065	Provision of agriculture equipment and inputs for the support		14,049,710.00		15,000,000.00	950,290.00+	6.34%+			
15001001/23020113/01000067	Provision of inputs for the support programme for 2 000 Cass		48,116,369.50		50,000,000.00	1,883,630.50+	3.77%+			
15001001/23020113/01000069	Provision of infrastructural facilities for animal farming u							50,000,000.00		
15001001/23020113/12000003	Launching of wet season farming and empowerment of farmers w							20,000,000.00		
17018001/23010119/01000007	Purchase of four number fairly used generating set			962,550.00	7,030,000.00	7,030,000.00+	100.00%+			
17018001/23010127/01000014	Construction of Meteorology station.							6,000,000.00		
15102001/23010112/01000005	Purchase of soil testing equipment with chemicals & reagents							500,000.00		
15102001/23010127/01000008	Purchase of 6Nos Geographical Positioning System(GPS) for fi							3,500,000.00		
15102001/23010127/01000011	Purchase of materials for on-farm demonstration of rice cassava							2,500,000.00		
15102001/23010127/01000012	Procurement of Foundation Seed for community seed multiplication							1,000,000.00		
15102001/23010127/01000014	Purchase of 40 extension tools/kits and protective clothing							1,000,000.00		
15102001/23010127/01000018	Purchase of agro forestry nursery tools and agro inputs to t							3,000,000.00		
15102001/23020113/01000022	State Counterpart funding for APPEALS	1,150,530,935.10								
15102001/23020113/01000024	Sustainability of concluded donor Assisted Projects (FADAMA							55,000,000.00		
35109001/23020113/01000001	Sourcing of Seeds/Fruits Kusso Spp & Raising of 50 000 Seedlings							35,000,000.00		
15001002/23020113/01000000	Provision of Agric inputs infrastructure & upgrade - NCARES			194,492,016.00	613,455,724.00	613,455,724.00+	100.00%+	1,000,000,000.00	900,000,000.00	
15102005/23010127/01000002	Procurement and distribution of Agricultural inputs to 7 944									200,000,000.00
15102005/23020118/01000003	Labour intensive Agricultural Infrastructure (e.g. existing r									150,000,000.00
15102005/23010127/01000004	Agricultural Assets for production and mitigation of food pro									250,000,000.00
15102006/23010127/01000001	Agric Market Development/Small holder productivity enhancement							183,000,000.00		
15102007/23010127/01000001	Provision of Equipment for 15 Nos aggregations and cottage p							330,000,000.00		
15102007/23010127/01000002	Value Chain Investment Programme							468,400,000.00		
15102007/23020118/13000001	Completion of construction of 15 Nos aggregation centers							560,000,000.00		
17003001/23020107/01000001	Procurement of Agriculture equipment to all public primary			10,044,000.00	5,000,000.00	5,000,000.00+	100.00%+	87,000,000.00	30,000,000.00	35,000,000.00
Total		**1,150,530,935.10**	**71,496,296.37**	**880,497,216.00**	**3,216,485,724.00**	**3,144,989,427.63+**	**97.78%+**	**3,035,900,000.00**	**1,099,000,000.00**	**776,000,000.00**
NOTE 2 - SOCIETAL REORIENTATION										
36001001/23030118/02000002	Designation and Upgrading of Museum (Onyeamaneke) in Enugu W			25,110,000.00	300,000,000.00	300,000,000.00+	100.00%+			
36001001/23030124/02000003	Rehabilitation and Upgrading of Recreational (Ejindu) Park			20,925,000.00	250,000,000.00	250,000,000.00+	100.00%+			
36001001/23030124/02000004	Designation and Upgrading of Zik's Centre Enugu			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
36001001/23030118/02000005	Designation and Upgrading of Museum in Enugu East Senatorial			20,925,000.00	250,000,000.00	250,000,000.00+	100.00%+			
36001001/23030124/02000006	Rehabilitation and Upgrading of Eze Recreational Park Uwani			14,229,000.00	170,000,000.00	170,000,000.00+	100.00%+			
36001001/23030124/02000007	Rehabilitation and Upgrading of Onwudiwe Recreational Park			5,859,000.00	70,000,000.00	70,000,000.00+	100.00%+			
36001001/23030118/02000008	Designation and Upgrading of Museum in Enugu North Sen. Zone			20,925,000.00	250,000,000.00	250,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
36001001/23030118/02000009	Development of 3 tourist sites including structures; at Ezim			9,625,500.00	115,000,000.00	115,000,000.00+	100.00%+			
36001001/23040106/02000012	Beautification of 2 Round About in Enugu Metropolis			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
36001001/23030124/02000014	Upgrading of Children Playing Ground at Unity Park in Enugu							28,000,000.00		
36004001/23010112/02000005	Establishment of arts and craft shops			41,850.00	500,000.00	500,000.00+	100.00%+	15,000,000.00		
36004001/23010113/02000007	establishment and furnishing of gallery/museum			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	16,000,000.00		
36004001/23010130/02000010	building eatry and cousin cuisine centre for local delicacies			142,290.00	1,700,000.00	1,700,000.00+	100.00%+	9,000,000.00		
36004001/23050102/02000014	Development of website for the Council to display State cult			25,110.00	300,000.00	300,000.00+	100.00%+			
36004001/23010130/02000015	Establishment of recording studio							17,000,000.00		
36004001/23010130/02000016	General Renovation and equipping of office for staff and stake							8,000,000.00		
36004001/23010130/02000017	Sculpture garden/landscaping of the premises including artis							20,000,000.00		
36004001/23010130/02000018	Transformation of a space inside the building into cultural							3,500,000.00		
36004001/23020119/02000019	Construction of stores around the premises to be rented							99,000,000.00		
36052001/23010115/02000004	Purchase of office equipment: 1No photocopy machine 3Nos HP			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
36052001/23050101/02000009	Survey to gen. data on Enugu State tourism potential in 17LG			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
36052001/23010112/02000011	Pur of Off fur & fittings 4 table set 17 chairs 3 cabinet etc.			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00		
36052001/23010119/02000013	Connection of Electricity to Enugu State Tourism Board Office							250,000.00		
18011001/23010119/02000001	Purchase of 1No 7KVA Electricity Generating Set for JSC Enugu			37,665.00	450,000.00	450,000.00+	100.00%+	560,000.00		
18011001/23010105/02000002	Purchase of 6Nos. Toyota Avensis cars for the 4 Hon. Members			5,022,000.00	60,000,000.00	60,000,000.00+	100.00%+	150,000,000.00		
18011001/23010112/02000003	Purchase of office furniture for JSC (Executive tables chai	29,788,360.00		167,400.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		2,000,000.00
18011001/23010112/02000004	Purchase of Office Equipment			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
18011001/23010112/02000006	Furnishing of Judicial Service Commission Conference Hall (A		33,648,107.85	1,088,100.00	33,700,000.00	51,892.15+	0.15%+	13,500,000.00		
18011001/23010123/02000007	Purchase and installation of fire fighting equipment and ext.			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		1,500,000.00
18011001/23010105/02000008	Purchase of 1No. Prado Jeep to serve as utility vehicle for			4,185,000.00	29,300,000.00	29,300,000.00+	100.00%+	60,000,000.00		
18011001/23010105/02000009	Purchase of 1No Toyota Hilux Van for inspection							30,000,000.00		
Total		**29,788,360.00**	**33,648,107.85**	**148,102,965.00**	**1,769,450,000.00**	**1,735,801,892.15+**	**98.10%+**	**509,310,000.00**		**3,500,000.00**
NOTE 3 - POVERTY ALLEVIATION										
67001001/23050101/03000001	Equipping of Rehabilitation Center for Internally Displaced			1,035,294.00	12,369,100.00	12,369,100.00+	100.00%+			
67001001/23000000/00000000	Start-up Capital for Business for Deportees Internally Displaced			800,335.00	4,462,000.00	4,462,000.00+	100.00%+			
38001001/23050101/03000001	State Counterpart Contribution			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+	300,000,000.00	500,000,000.00	500,000,000.00
38001001/23010118/03000002	Development of Enugu State Medium Term Development Plan (202			11,718,000.00	140,000,000.00	140,000,000.00+	100.00%+			
66001001/23010132/03000002	Procurement of Security materials			138,105.00	1,650,000.00	1,650,000.00+	100.00%+	1,650,000.00		
66001001/23010113/03000005	Purchase of office equipment (5Nos desktop computers with UP			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
66001001/23010108/03000009	Procurement of 1No Siena 2007 model (Foreign use) for Monitor							6,000,000.00		
66001001/23050101/03000013	Youth Productivity and Economic Empowerment (YUPEE) skill a	188,000,000.00								
66001001/23020118/03000014	Remodeling of the hall at Okpara Avenue into a skill develop							100,000,000.00		
Total		**188,000,000.00**		**30,640,984.00**	**360,981,100.00**	**360,981,100.00+**	**100.00%+**	**409,650,000.00**	**500,000,000.00**	**500,000,000.00**
NOTE 4 - IMPROVEMENT TO HUMAN HEALTH										
11001001/23010122/04000001	Proc. of med equip - Lab Equip 2 Nos Defibrtors &Med tools	42,677,900.00	6,951,191.00	3,348,000.00	12,900,000.00	5,948,809.00+	46.11%+	80,000,000.00		
11001001/23010104/04000003	Procurement of fumigation equip. for Govt House and lodge	1,319,000.00						5,000,000.00		
11033001/23020122/04000005	Proc. of HIV Testing &Couns.(HTC) Test Kits/Rap. Test Kits			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
11033001/23020122/04000006	Equipping of one stop shop in each of the three(3) senatorial							20,000,000.00	25,000,000.00	28,000,000.00
11033001/23000022/04000008	Provision/procurement of diagnosis accessories and tools for							32,400,000.00		
23001001/23050101/13000017	Erection of Billboards and other activities to promote behav							14,330,000.00		
17018001/23020118/04000001	Provision and equipping of medical centre							30,000,000.00		
17018001/23010105/13000041	Purchase of Vehicles (6No Toyota Camry Model 2010 2No	4,005,855.74		12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Proposed Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020106/04000001 Comp of the con of 200 Beded Adada Sepcialist Hospital			5,607,900.00	32,800,000.00	32,800,000.00+	100.00%+			
54001002/23030105/04000001 Basic services and Labour Intensive Public Works (N-CARES)			111,729,456.00	616,281,500.00	616,281,500.00+	100.00%+	1,000,000,000.00		
54001003/23020106/04000002 Completion of Hospital fencing at Ezeama Olo							7,780,000.00		
65001001/23020118/04000002 Purchase of 10No oxygen emergency service gear			209,250.00	2,500,000.00	2,500,000.00+	100.00%+			
65001001/23020118/04000003 Purchase of health and safety equipment and materials (3No k			70,308.00	840,000.00	840,000.00+	100.00%+			
13001001/23010122/04000001 Procurement of medical equipment for sports medical centre a			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21001001/23010122/04000003 Strengthen Health Management Information System (HMIS) at al			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00		
21001001/23050103/04000007 Safe Motherhood Programme: orientation of all TBAs in the St			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050101/04000008 Malaria Elimination Programme: procurement of LLINs Mapping			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23030108/04000009 Procurement of rapid test kits (HIV viral Hepatitis B and C			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
21001001/23050101/04000010 Tuberculosis and Leprosy Control Programme-Prevention and care			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010139/04000012 Health Edu Prog including Production of IEC materials & social m	554,000.00								
21001001/23050101/04000013 Epidemiology Surveillance control of disease e.g. cholera m	99,953,628.41	1,030,000.00		1,040,000.00	10,000.00+	0.96%+			
21001001/23010139/04000016 Government Counterpart Contribution Fund (GCCF)/Free Maternal	7,036,797.00	18,135,538.00	6,696,000.00	80,000,000.00	61,864,462.00+	77.33%+	80,000,000.00		
21001001/23010139/04000019 (Family Planning & Pop Control-Training & Procure FP Commod	36,157,000.00								
21001001/23050102/04000020 Establishment of the State Health Workforce Registry/Human R			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00		
21001001/23030105/04000021 Hospital/Medical equipment and furnishing of Tertiary Hospital			13,392,000.00	34,980,000.00	34,980,000.00+	100.00%+			
21001001/23050101/04000022 Support for school health services programme in secondary an		500,000.00	167,400.00	960,000.00	460,000.00+	47.92%+	2,000,000.00		
21001001/23020107/04000023 Equipping and furnishing of newly constructed Amenity Building			20,925,000.00	250,000,000.00	250,000,000.00+	100.00%+			
21001001/23020106/04000025 Expand access to integrated preventive chemotherapy supply i			1,171,800.00	14,000,000.00	14,000,000.00+	100.00%+	6,800,000.00		
21001001/23010139/04000026 Intervention and response to epidemic prone diseases			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
21001001/23050101/04000027 Guinea-Worm Eradication Prog-Maintain Effective Surveillance	1,390,300.00								
21001001/23050101/04000030 Coordination of routine health finance evidence generation			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23010141/04000031 Procurement of LLINs for mass campaign in the State	10,660,000.00								
21001001/23010136/04000033 Computerization of CMS (M-Supply)	3,680,000.00		418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23020106/04000034 Operationalization of the Enugu Medical Diagnostic Centre (E			4,971,780.00	59,400,000.00	59,400,000.00+	100.00%+			
21001001/23020106/04000037 Establishment of State TRUAMA Centre in the 3 Senatorial zone			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	35,000,000.00		
21001001/23020118/04000038 Procurement of drugs quality forensic examinations STI mgt			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23010122/04000041 Procurement of equipment for demonstration room and instruct			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21001001/23010106/04000042 Completion of the construction of Cottage Hospital in Awgu		6,167,361.30	4,436,100.00	53,000,000.00	46,832,638.70+	88.36%+			
21001001/23050106/04000043 Completion of the construction of Cottage Hospital in Udenu			5,398,650.00	64,500,000.00	64,500,000.00+	100.00%+			
21001001/23020106/04000044 Completion of the construction of Cottage Hospital in Oji	2,000,000.00	1,699,400.00	6,277,500.00	75,000,000.00	73,300,600.00+	97.73%+	320,000,000.00		
21001001/23020106/04000045 Completion of the construction of Cottage Hospital in Igbo-e			4,938,300.00	59,000,000.00	59,000,000.00+	100.00%+			
21001001/23010104/04000046 Completion of the construction of Amenity Building in Enugu		412,265,825.00		412,300,000.00	34,175.00+	0.01%+			
21001001/23010105/04000047 Upgrading of Central Medical Stores(CMS) to pharm grade ware			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21001001/23010112/04000048 Purchase of office equipment (photocopying machine etc.)	8,140,000.00	9,088,570.00	125,550.00	9,100,000.00	11,430.00+	0.13%+			
21001001/23010112/04000049 Refurbish and Purchase of Office furniture (Refridgerators			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	7,000,000.00		
21001001/23020103/00000000 Provision of Solar Power/ Electricity	6,700,000.00								
21001001/23020103/04000051 Strengthening of Enugu State Medical Emergency and Response			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
21001001/23010122/04000062 Purchase and distribution of medical equipment	47,000,000.00								
21001001/23050107/04000088 Joint Health Sector Inspection of Private Health Facilities							15,000,000.00		
21001001/23050103/04000101 Control of Non- communicable Disease e.g. diabetes hypertension			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
21001001/23010100/04000106 Refurbishing/maintenance of ESMERT Ambulance fleet		115,000.00		115,100.00	100.00+	0.09%+			
21001001/23010105/13000120 Purchase of 1 No. Hilux Van for Monitoring & Insp. of health							38,000,000.00		
21001001/23020106/04000124 Construction of Auditorium for School of Midwifery Awgu as			2,511,000.00	22,400,000.00	22,400,000.00+	100.00%+			
21001001/23020106/04000126 Completion of the construction of Students Hostel and Auditorium							60,000,000.00		
21001001/23020118/04000143 Design and Construction of students Hostel (at SOM)		3,320,000.00		3,330,000.00	10,000.00+	0.30%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/23050108/04000146	Strengthening and equipment of the Logistics Mgt Coord unit		293,200.00	585,900.00	6,884,900.00	6,591,700.00+	95.74%+	5,000,000.00		
21001001/23010105/04000154	Purchase of low cabin Ambulance Vehicles emergency services			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
21001001/23010122/04000156	Environmental / Occupational health programme: including Trai			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23010122/04000157	Prevention case detention and response through surveillance			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23010122/04000163	Recapitalization of the Drug Revolving Scheme (DRF)			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
21001001/23020106/04000165	Completion of the construction Furnishing and external work			38,334,600.00	45,700,000.00	45,700,000.00+	100.00%+	100,000,000.00		
21001001/23020106/04000166	Expansion of EOC to accommodate WASH Facilities for proper c							10,000,000.00		
21001001/23020106/04000167	Scale-up health promotion activities at all levels through (							7,000,000.00		
21001001/23010139/04000168	Strengthen system for food and water safety surveillance							5,000,000.00		
21001001/23050101/04000169	Support integration of disease surveillance activities at al							60,000,000.00		
21001001/23050103/04000170	Strengthening and equipment of Health State M&E office							8,000,000.00		
21001001/23030108/04000171	Procure Gene X Pert machines for each LGA procure TB-LAMP Ma							21,000,000.00		
21001001/23050101/04000173	Procure Truenant Machine for TB testing in the State							10,200,000.00		
21001001/23010122/04000173	Domestication print and distribute policies and regulations							2,000,000.00		
21001001/23050103/04000174	Support to develop Health Sector Plan Joint Review of plan							5,000,000.00		
21001001/23010139/04000175	Procurement Distribution of 10 000 LLINs to pregnant mothers							17,000,000.00		
21001001/23020106/04000065	Construction of hostel at School of Midwifery Awgu			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21001001/23020106/04000103	Design & procure equip for isolation facility		3,320,000.00		3,325,000.00	5,000.00+	0.15%+			
21026001/23010122/04000001	Equipping of Accident and Emergency building (beddings			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+		100,000,000.00	
21026001/23010122/04000002	Purchase of equipment for setting a drug information system			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	12,000,000.00
21026001/23010120/04000003	Purchase of kitchen equipment (2 Nos. industrial cooker 2No	8,000,000.00		167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
21026001/23020106/04000004	Schools of Nursing & Midwifery Building	144,199,643.00	28,194,030.00		28,200,000.00	5,970.00+	0.02%+			
21026001/23020106/04000005	Conversion of the Radiology bungalow to a storey building/ga			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23020106/04000007	Construction of one storey base workshop			6,696,000.00	80,000,000.00	80,000,000.00+	100.00%+			
21026001/23010122/04000008	Purchase of medical equipment for Obstetrics and Gynecology D			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00		
21026001/23020106/04000011	Construction of 2 storey building for offices & clinics			5,022,000.00	31,800,000.00	31,800,000.00+	100.00%+	5,000,000.00		
21026001/23010122/04000013	Procurement of theater instruments and equipment			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010122/04000015	Purchase of medical equipment for accreditation of Pediatric			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00		
21026001/23010122/04000016	Purchase of Office equipment for Psychiatric Emene			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
21026001/23010112/04000018	Procurement of office equipment for the upgrade of the admin			418,500.00	1,400,000.00	1,400,000.00+	100.00%+			
21026001/23010113/04000019	Procurement of office equipment to upgrade Administrative De							5,000,000.00		
21026001/23010120/04000020	Expansion and equipping of therapeutic kitchen for Nutrition &			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
21026001/23010112/04000022	Purchase of teaching aids office equipment hostel fittings			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
21026001/23010113/04000024	Procurement of office equipment/safe for Accounts Department	24,282,853.00	3,528,740.00		3,600,000.00	71,260.00+	1.98%+			
21026001/23010112/04000041	Purchase of Office equipment for Community Medicine Department	6,582,750.00	309,000.00	1,004,400.00	12,000,000.00	11,691,000.00+	97.43%+	9,200,000.00		
21026001/23010112/04000043	Purchase of medical equipment for Ophthalmology Department (1			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21026001/23020101/04000044	Purchase of Office Furniture for School of Midwifery		207,707.00		207,800.00	93.00+	0.04%+			
21026001/23020106/13000048	Procurement of office equipment for Medical Social Services:			125,550.00	1,500,000.00	1,500,000.00+	100.00%+			
21026001/23010122/04000054	Purchase of Hospital Equipment	144,204,915.00	58,109,303.57		58,200,000.00	90,696.43+	0.16%+			
21026001/23010112/04000062	Procurement of office equipment for Medical Social Services							750,000.00		
21026001/23010122/04000063	Purchase and installation of office equipment for Security D			460,350.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	10,000,000.00	5,500,000.00
21026001/23020101/04000066	purchase of storage facilities of hospital items/equipment			41,850.00	292,200.00	292,200.00+	100.00%+			
21026001/23010122/04000070	Purchase of Physiotherapy machines and equipment			1,129,950.00	13,500,000.00	13,500,000.00+	100.00%+	10,000,000.00	9,000,000.00	5,000,000.00
21026001/23010122/04000076	Purchase of medical equipment for Surgery Department (1 No.			5,022,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00		
21026001/23010122/04000077	Purchase of medical equipment for Nursing Department			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	10,000,000.00	
21026001/23010129/04000080	Purchase of kitchen utensils for Nutrition/Dietetics department							1,000,000.00	2,000,000.00	
21026001/23010100/04010189	Purchase of laboratory machines and equipment for Medical L			3,766,500.00	45,000,000.00	45,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	35,000,000.00

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21026001/23010122/04000001	Purchase of MRI Machine for Radiology Department							62,000,000.00		
21026001/23010122/04000002	Purchase of medical equipment for Internal Medicine Department			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00		
21026001/23030105/04000109	Renovation and furnishing of ultra-modern eye complex at Oph							30,000,000.00		
21026001/23010122/04000110	purchase of Dental equipment and machines Dental Clinic							3,500,000.00		
21026001/23010122/04000111	Purchase of the following equipment for CSSD (Large drums							300,000.00		
21027017/23010122/04000123	Purchase of medical equipment for Radiology Department (1 No							500,000.00		
21003001/23050103/04000001	Strengthening Covid-19 Vaccine distribution and other logistic		390,000.00	3,348,000.00	40,000,000.00	39,610,000.00+	99.03%+	20,000,000.00		
21003001/23050103/04000003	Strengthening Health Management Information System (HMIS)		2,936,600.00	627,750.00	4,170,000.00	1,233,400.00+	29.58%+	5,000,000.00		
21003001/23050108/04000004	National Immunization Plus Days (NIPDs) Programme		1,715,600.00	2,511,000.00	30,000,000.00	28,284,400.00+	94.28%+	30,000,000.00		
21003001/23050108/04000007	Advocacy Programme for Home & Abroad women on Early Initiati			502,200.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050108/04000008	Integrated Supportive Supervision and assessment.			2,929,500.00	35,000,000.00	35,000,000.00+	100.00%+	30,000,000.00		
21003001/23050108/04000009	Improve Reproductive Health Programme in 17 LGA			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000010	Family Planning (FP) Programme			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	3,000,000.00	2,000,000.00
21003001/23050101/04000011	Conduct Needs Assessment on Minimum Service Package in 17 LG							5,000,000.00		
21003001/23050108/04000012	Child and adolescent reproductive health programme			418,500.00	8,325,000.00	8,325,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050108/04000013	Conduct African/Enugu State Vaccination Week		3,700,000.00	418,500.00	5,000,000.00	1,300,000.00+	26.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23030105/04000014	Upgrading renovation and equipping of existing PHCs to Type			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+	300,000,000.00		
21003001/23010122/04000015	Cold Chain System (Purchase of 1No. Cold Van; 5 No. Freezers			2,343,600.00	28,000,000.00	28,000,000.00+	100.00%+	25,000,000.00		
21003001/23050104/04000016	Organization of 2 rounds of MNCHW in the state (May and Nov)		2,451,750.00	5,022,000.00	60,000,000.00	57,548,250.00+	95.91%+	40,000,000.00	45,000,000.00	45,000,000.00
21003001/23050104/04000017	Conduct 2023 World Breastfeeding Week in Enugu State		891,000.00	502,200.00	6,000,000.00	5,109,000.00+	85.15%+	6,000,000.00	6,000,000.00	5,000,000.00
21003001/23050101/04000018	Nutrition Programme (sub-programme on establishment of nutrition			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
21003001/23020106/04000019	Establishment of at least three (3) Community Management of A			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	4,000,000.00	200,000,000.00	200,000,000.00
21003001/23050101/04000020	Baby Friendly Initiative Programme		907,000.00	418,500.00	5,000,000.00	4,093,000.00+	81.86%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000021	Infant & Young Child Feeding (IYCF) Programme			334,800.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
21003001/23050101/04000022	Integrated Management of Childhood Illnesses (IMCI) Programme			3,766,500.00	45,000,000.00	45,000,000.00+	100.00%+	30,000,000.00	50,000,000.00	50,000,000.00
21003001/23050101/04000023	Advocacy & sensitization Prog for stakeholders in the 291 ward			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
21003001/23050104/04000024	LARC Programme (Organization of a 5-Day Programme on Long Ac			460,350.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,000,000.00	5,000,000.00
21003001/23020118/04000026	Provision of 3No. incinerators in the 3 senatorial zones of			376,650.00	4,500,000.00	4,500,000.00+	100.00%+	30,000,000.00		
21003001/23050101/04000027	Development & dissemination of 750 copies of the PHC 2020 An							6,000,000.00	4,800,000.00	4,200,000.00
21003001/23050101/04000028	Development & dissemination of 1 000 copies each of the PHC			502,200.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050101/04000029	Development & dissemination of 1 000 copies of the SPHCDA's			518,940.00	6,200,000.00	6,200,000.00+	100.00%+	6,200,000.00		
21003001/23050101/04000031	Development and Consolidation of the 17 LGHAs Annual Work Pl			585,900.00	7,000,000.00	7,000,000.00+	100.00%+			
21003001/23010136/04000032	Procurement of Community Mobilization Equipment/Gadgets (meg			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23050104/04000033	Health Education Programme (BCC & IEC materials sub-programme			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	5,000,000.00
21003001/23050101/04000034	Re-establishment/Inauguration of Ward Development Committees		9,610,000.00		9,700,000.00	90,000.00+	0.93%+			
21003001/23050104/04000035	Infant Immunization Programme (conduct immunization of infants		22,246,600.00	2,678,400.00	32,000,000.00	9,753,400.00+	30.48%+	30,000,000.00		
21003001/23020106/04000043	Completion of the construction of Type 3 Primary Healthcare		8,363,150.88	837,000.00	10,000,000.00	1,636,849.12+	16.37%+			
21003001/23020106/04000044	Completion of the construction of Type 3 Primary Healthcare			837,000.00	300,000.00	300,000.00+	100.00%+			
21003001/23020106/04000047	Completion of the construction of Type 3 Primary Healthcare			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000048	Completion of the construction of Type 3 Primary Healthcare			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000049	Completion of the construction of Type 3 Primary Healthcare			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000050	Construction of Type III PHC Facilities in Oji River			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21003001/23020106/04000051	Construction of Type III PHC Facilities in Awgu			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21003001/23020106/04000052	Construction of Type III PHC Facilities in Aninri			16,740,000.00	141,800,000.00	141,800,000.00+	100.00%+			
21003001/23020106/04000054	Renovation of cold chain Units and surroundings			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	25,000,000.00		
21003001/23020106/04000055	Construction of Iron shelves for packing of vaccine device			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
21003001/23020106/04000056	COVID-19 Risk Communication Programme for Community Health I			209,250.00	2,500,000.00	2,500,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/23020106/04000057	COVID-19 Risk Communication Programme for Community Health I		6,760,500.00	837,000.00	10,000,000.00	3,239,500.00+	32.40%+			
21003001/23020106/04000058	Purchase of Basic Personal Protective Equipment (PPE) for PH		9,395,800.00	1,674,000.00	20,000,000.00	10,604,200.00+	53.02%+			
21003001/23020106/04000060	Increase of cold chain space and equipment for introduction		4,876,500.00	837,000.00	10,000,000.00	5,123,500.00+	51.24%+	20,000,000.00		
21003001/23020106/04000061	Capacity building for PHC worker from state and LGAs on new		33,984,084.00	878,850.00	35,500,000.00	1,515,916.00+	4.27%+			
21003001/23020106/04000062	Conduct Needs Assessment on Minimum Service Package in 17 LG			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000063	Procurement of customized gadgets for data capturing and tr			920,700.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00		
21003001/23020106/04000064	Quarterly assessment of Cold Chain Equipment(CCE) for Inven			37,665.00	450,000.00	450,000.00+	100.00%+	450,000.00		
21003001/23020106/04000065	Provision of drugs and consumables for PHCs			2,511,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00		
21003001/23020106/04000066	Monitoring and reporting of utilization of essential drugs i			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
21003001/23020106/04000067	Provision of 40 No. of HB and blood sugar kits for 291 PHC f			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00		
21003001/23020501/04000069	Counterpart fund for Immunization and other PHC activities			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21003001/23050101/04000070	Logistics support to voluntary doctors at the primary health			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00		
21003001/23050101/04000071	Provide adequate supplementary foods to children with modera							10,000,000.00		
21003001/23050101/04000072	State Counterpart Fund for 260 BHCPF PHC Facility overhead (							120,000,000.00		
21003001/23020106/04000073	Construction of health center at Ogwuagor Enugu East LGA							40,000,000.00		
21003001/23010122/04000074	Dedicated fund for planned preventive maintenance(PPM) for							2,500,000.00		
21003001/23020106/04000075	Retention for Construction of Type 3 Primary Health Centre							14,000,000.00		
21003001/23050101/04000076	Strengthen capacities of the LGA and facility health worker							8,000,000.00	5,000,000.00	5,000,000.00
21003001/23050102/11000003	Establish E-library at SPHCDA permanent site			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
21003001/23050101/13000010	Hosting Primary Healthcare summit to enhance public perception			1,506,600.00	18,000,000.00	18,000,000.00+	100.00%+	25,000,000.00		
21003001/23050101/04000077	Support active case finding of SAM and provide appropriate							7,000,000.00	7,000,000.00	7,000,000.00
21003001/23010122/04000078	Out Break Response to possible disease outbreak such as; yel							30,000,000.00	48,000,000.00	48,000,000.00
21102001/23020106/04000002	Construction of Doctors call rooms/conveniences in the 7 maj			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23020106/04000004	Hospital/medical equipment & operationalization of Infectious			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020106/04000009	Completion of fencing at Udi General Hospital			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	6,000,000.00	
21102001/23010122/04000022	Procurement of Infection Prevention and Control (IPC) material			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	40,000,000.00	40,000,000.00
21102001/23020105/04000026	Equipping and furnishing of Agbani General Hospital			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000029	Purchase of Medical Equipment for newly constructed Amenity							50,000,000.00		
21102001/23020105/04000030	Purchase of medical equipment and furnishing of Cottage Hosp			7,114,500.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000031	Purchase of medical equipment and furnishing of Cottage Hosp			7,114,500.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000032	Purchase of medical equipment and furnishing of Cottage Hosp			7,114,500.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000033	Purchase of medical equipment and furnishing of Cottage Hosp			7,114,500.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000034	Hospital/medical equipment and operationalization of Infectious							120,000,000.00		
21102001/23010122/04000035	Procurement of consumables for the General Hospitals							50,000,000.00		
21101002/23050101/04000001	Accreditation reaccreditation of courses and conduct			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	6,000,000.00		
21101002/23020118/04000002	Construction of perimeter fencing to stop further encroachment			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
21101002/23010112/04000003	Furnishing of the administrative building			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00		
21101002/23020105/04000004	Construction of deep motorised borehole required for accredit							25,000,000.00		
21101002/23020111/04000007	Construction of boardroom and library complex incorporating			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
21101002/23050101/04000009	Support to environmental health and PHC tutors courses at unit							3,000,000.00		
21101002/23050101/04000010	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21104001/23050101/04000001	Procurement of Educational equipment for accreditation							39,000,000.00		
21104001/23010122/04000006	Equipping of the student demonstration room for conduct of N			3,264,300.00	39,000,000.00	39,000,000.00+	100.00%+	15,500,000.00		
21104001/23050101/04000008	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21003002/23010122/13000003	Purchase of fire fighting equipment 7 Nos 25kg Fire			55,655.00	665,000.00	665,000.00+	100.00%+			
21026001/23020106/05000001	Construction of Perimeter Fencing and Gate at College			54,405,000.00	481,100,000.00	481,100,000.00+	100.00%+			
21026001/23020106/05000002	Construction of Borehole overhead tanks Supply and Install			41,850,000.00	439,900,000.00	439,900,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Proposed Budget 2023	Proposed Budget 2024	Proposed Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21026001/23020106/05000003	Supply and Installation of External Electrical Engineering			33,480,000.00	395,900,000.00	395,900,000.00+	100.00%+			
21026001/23010124/05000004	Furnishing and Equipping of 2 No. 8 classrooms 2 No. 10 Cla			225,990,000.00	700,000,000.00	700,000,000.00+	100.00%+			
21026001/23010122/05000005	Furnishing and Equipping - Hostel Blocks A and B at ESUT Ig			33,480,000.00	400,000,000.00	400,000,000.00+	100.00%+			
21026001/23020106/05000006	Proposed Construction Furnishing and Equipping of Medical			33,480,000.00	400,000,000.00	400,000,000.00+	100.00%+			
21026001/23020106/05000007	Proposed Constr Furnish $ Equipping of Modern Mortuary			25,110,000.00	290,050,000.00	290,050,000.00+	100.00%+			
21026001/23020106/05000008	Construction of 20 Rooms Boutique apartment staff quarters a			41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+			
21026001/23020106/05000009	External Works and Landscaping at ESUT Igbo Eno Udenu LGA			167,400,000.00	500,000,000.00	500,000,000.00+	100.00%+			
Total		**598,544,642.15**	**661,463,450.75**	**1,204,604,954.00**	**9,750,616,500.00**	**9,089,153,049.25+**	**93.22%+**	**4,852,410,000.00**	**685,800,000.00**	**542,700,000.00**
NOTE 5 - ENHANCING SKILLS AND KNOWLEDGE										
11001001/23010125/05000002	Purchase of library equipment (metal book shelves etc.)		765,750.00	167,400.00	2,000,000.00	1,234,250.00+	61.71%+	5,000,000.00		
38001001/23010118/03000003	Development of State Economic Growth Plan (2023 - 2026)							10,000,000.00		
38001001/23050103/05000001	Development of training manual for sustenance of Capacity b			502,200.00	6,000,000.00	6,000,000.00+	100.00%+			
38001001/23050101/05000009	Capacity building for Planning and Technical Officers in the							4,000,000.00		
38001001/23050101/05000010	Capacity Building on development of EFU BPS FSP and Memo/p							5,000,000.00		
66001001/23020118/05000001	Skill acquisition and empowerment programme for Rural Women			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
17018001/23020107/05000006	Construction of Office Buildings at Udenu Campus			31,387,500.00	375,000,000.00	375,000,000.00+	100.00%+			
17018001/23020107/05000007	Provision of Laboratory Equipment and Furnishing of Offices			2,971,350.00	35,500,000.00	35,500,000.00+	100.00%+			
17018001/23020107/05000008	Purchase of Farming Livestock Laboratory Equipment Agric			5,147,550.00	61,500,000.00	61,500,000.00+	100.00%+			
17018001/23020107/05000010	Development of Udenu Campus Master Plan			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
17018001/23020107/05000011	Provision of Equipment for School of Financial Studies and C			1,088,100.00	13,000,000.00	13,000,000.00+	100.00%+			
17018001/23020107/05000012	Construction of Buildings (Iwollo Hostel Administrative Bui			14,898,600.00	178,000,000.00	178,000,000.00+	100.00%+	250,000,000.00		
17018001/23020107/05000044	Establishment of school of Agriculture at Udenu							200,000,000.00		
17018001/23020107/05000015	Rehabilitation and equipping of Entrepreneurship Development							10,000,000.00		
17018001/23030104/10000001	Rehabilitation of bore hole and Reticulation of water in Ude			1,674,000.00	4,300,000.00	4,300,000.00+	100.00%+	15,000,000.00		
17018001/23020118/13000040	Construction Installation of Polytechnics Advertorial Bill			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00		
17018001/23010119/14000001	Purchase of Electricity Transformer (1No 500KVA and 1No 300K							15,000,000.00		
26052001/23010125/05000001	Purchase of law library and periodicals			608,336.00	7,268,000.00	7,268,000.00+	100.00%+	9,000,000.00		
17001001/23010141/05000001	Purchase of 1 no. 750 litres water tank for the MoE Headquarters			8,370.00	100,000.00	100,000.00+	100.00%+			
17001001/23030110/05000004	Refurbishing of the Ministry's new offices (retiling painting			504,287.00	6,025,000.00	6,025,000.00+	100.00%+			
17001001/23030106/05000005	Development of E-Learning content			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
17001001/23010113/05000006	Purchase of 150Nos Android TV to support E-Learning			3,766,500.00	45,000,000.00	45,000,000.00+	100.00%+			
17001001/23050101/05000007	Procurement of 1000 textbooks for our special Education Cent			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17001001/23010113/05000008	Purch of 36 Sets of Mobile Science Laboratory Equip for schools			20,088,000.00	240,000,000.00	240,000,000.00+	100.00%+	300,000,000.00		
17001001/23020104/05000016	Reconstruction of toilet facilities in MOE Headquarters			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
17001001/23020105/05000017	Extension/reticulation of water in MOE Headquarters			107,973.00	1,290,000.00	1,290,000.00+	100.00%+			
17001001/23010138/05000019	Procurement of 2No Steel Office Safe deposit boxes 22No Steel			200,043.00	2,390,000.00	2,390,000.00+	100.00%+			
17001001/23020118/05000037	Construction of 100 sitting capacity BECE/WAEC Exam Hall for			1,268,892.00	15,160,000.00	15,160,000.00+	100.00%+	20,000,000.00		
17001001/23020118/05000046	Construction of one 4room laboratory			1,506,600.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00		
17001001/23010125/05000053	Domestication of Nigeria Learning passport use in Enugu Stat			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	140,000,000.00		
17001001/23020107/05000054	Uplift and equipping of Ministry of Education Headquarters							25,231,000.00		
17001001/23010108/05000055	Promotion of Nutrition relevance in Enugu State in both Prim							49,885,000.00		
17001001/23010113/11000003	Purchase of 10 Desktop Computers and peripheral for updating			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
17001001/23010112/05000002	Procurement of steel shelves for files and documents at school			334,800.00	4,000,000.00	4,000,000.00+	100.00%+	15,000,000.00		
17001001/23010112/05000003	Procurement of boardroom tables chairs and other fittings			246,491.00	2,945,000.00	2,945,000.00+	100.00%+			
17003001/23020107/05000001	Construction of 12 units of 5 classroom blocks in all the 17	325,809,521.30	572,681,841.04	31,638,600.00	578,000,000.00	5,318,158.96+	0.92%+	288,000,000.00	280,000,000.00	130,000,000.00
17003001/23030106/05000002	Renov of 88No dilapidated 5 classroom blocks across the Stat			121,532,400.00	2,000,000.00	2,000,000.00+	100.00%+	1,292,000,000.00	320,000,000.00	240,000,000.00

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17003001/23050101/05000003	Scope and survey 700 Public Primary and Junior Secondary			1,255,500.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17003001/23020118/05000004	Construction of 16No 4 room WC squatting toilet			7,533,000.00	24,000,000.00	24,000,000.00+	100.00%+	60,000,000.00	75,000,000.00	
17003001/23010124/05000007	Procure and distribute 9 000 registers to Public Primary Such			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	3,000,000.00	4,000,000.00
17003001/23010124/05000008	Provide 30 (32 plasma) TV and DVD for ECCD In public primary								6,000,000.00	3,000,000.00
17003001/23010124/05000009	Provide 240 CD Educative DVD plate								1,000,000.00	1,500,000.00
17003001/23010124/05000011	Provide 1000 educative Toys for ECCDE 5 toys per each								2,000,000.00	2,500,000.00
17003001/23050101/05000015	Enrolment drive campaign to reduce out-of-school			878,850.00	500,000.00	500,000.00+	100.00%+	20,000,000.00	4,300,000.00	4,500,000.00
17003001/23010124/05000016	Procure and distribute sports equipment (football net whistle		319,563,101.56	5,022,000.00	360,000,000.00	40,436,898.44+	11.23%+	44,000,000.00		40,000,000.00
17003001/23020107/05000018	Renovation of 47 units dilapidated 6 classroom blocks							1,225,000,000.00	325,000,000.00	350,000,000.00
17003001/23010124/05000022	Procure & distribute 4 000 teachers desk 2 000 arm & armless		20,889,750.00	14,438,250.00	22,500,000.00	1,610,250.00+	7.16%+	189,700,000.00	80,000,000.00	35,500,000.00
17003001/23010124/05000025	Procure and distributed 4000 assorted educative diagrams/in								1,500,000.00	1,600,000.00
17003001/23010124/05000026	Procure and distribute 1223 Primary Mathematical Kits								7,000,000.00	4,000,000.00
17003001/23010124/05000027	Procure and distribute 1223 Primary Science Kits to 1223 prim								5,000,000.00	4,000,000.00
17003001/23020105/05000033	Construction of mechanized Bore-hole in the 51 renovating JS		215,129,626.75		220,000,000.00	4,870,373.25+	2.21%+			
17003001/23010124/05000034	Procure and distribution 4 000No Plastic Lockers and Chairs			22,599,000.00	50,000,000.00	50,000,000.00+	100.00%+	146,000,000.00	240,000,000.00	45,000,000.00
17003001/23010124/05000035	Procure and distribute 60 sets of office furniture		420,980,466.02		421,000,000.00	19,533.98+	0.00%+			
17003001/23010124/05000036	Print purchase and distribute Quality Assurance instruments			10,044,000.00	5,000,000.00	5,000,000.00+	100.00%+	86,100,000.00		
17003001/23010119/05000038	Procure and distribute 17 Nos 10 KVA generator for LEMIS								5,000,000.00	
17003001/23010124/05000039	Procure and distribute 15 000 diaries to Public Primary Such			627,750.00	2,500,000.00	2,500,000.00+	100.00%+	10,000,000.00	4,000,000.00	4,250,000.00
17003001/23010124/05000041	Purchase and distribute 6 000 cartons of chalk for Public Pr								4,200,000.00	4,500,000.00
17003001/23020118/05000066	Construction of 18no 3 classroom blocks with an office			24,858,900.00	7,000,000.00	7,000,000.00+	100.00%+	548,000,000.00	300,000,000.00	170,000,000.00
17003001/23010124/05000069	Procure and distribute 2 500 ECCDE tables and chairs			8,662,950.00	3,500,000.00	3,500,000.00+	100.00%+	97,000,000.00	70,000,000.00	65,000,000.00
17003001/23050101/05000072	Provision of mental arithmetic skills								3,000,000.00	4,500,000.00
17003001/23030106/13000011	Renovation of 193no dilapidated 3 classroom blocks with ram			218,080,350.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23010105/13000012	2% UBEC/ENSUBEB Counterpart Project/M&E			10,044,000.00	5,000,000.00	5,000,000.00+	100.00%+	86,100,000.00	60,000,000.00	60,000,000.00
17003001/23020118/13000019	Print and distribute 6 000 copies of continuous assessment r			502,200.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,500,000.00
17003001/23020118/13000020	Procure & dist. 12 HP Printer with scanner for LEMIS								760,000.00	750,000.00
17003001/23020118/13000022	Print and distribute 500 Library manual for all Public Prima			627,750.00	500,000.00	500,000.00+	100.00%+	7,000,000.00	4,000,000.00	4,250,000.00
17003001/23010105/13000026	Intervention on disasters preparedness/resilience on re-roofing							20,000,000.00		
17008001/23030121/05000001	Rehabilitation of Zonal Library at Nsukka							5,000,000.00		
17008001/23020121/05000002	Rehabilitation Awgu Zonal Library							5,000,000.00		
17008001/23030110/05000003	Re-roofing of the Library in Nsukka			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17008001/23010125/05000015	Procure Books and Journals							5,000,000.00	5,000,000.00	1,000,000.00
17008001/23030110/05000016	Provision of Rural Libraries in 3 Senatorial Zones of Enugu			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17008001/23020111/05000028	Establishment of E-Library							100,000,000.00	30,000,000.00	150,000,000.00
17010001/23010124/05000008	Purchase of equipment and tool for vocational skill acquisition			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	10,000,000.00	10,000,000.00
17019001/23030106/05000002	Rehabilitation of Educational Institutional Building	122,500.00								
17019001/23020107/05000007	Rehabilitation of College Administration building							27,500,000.00		
17019001/23020107/05000008	Rehabilitation / Renovation of 2 no. Hostel building							10,000,000.00		
17019001/23010113/05000017	Purchase of 10 no. Dell core 17 laptops for ICT Dept.							8,415,000.00		
17019001/23020127/05000022	Reactivation of the existing College WIFI / Internet service							13,700,000.00		
17019001/23010136/05000030	Purchase of Communication Equipment			464,111.00	5,364,000.00	5,364,000.00+	100.00%+	8,400,000.00		
17019001/23020112/05000034	Construction of standard meeting pitch for Physical and heal							14,000,000.00		
17019001/23010124/05000035	Construction of box culvert at Agric Education department			652,860.00	7,800,000.00	7,800,000.00+	100.00%+	12,000,000.00		
17021001/23020118/05000001	Construction of Educational Building	168,773,100.08								
17021001/23020107/05000002	Procurement of Learning Materials & Rehabilitation of facil			32,743,440.00	316,070,000.00	316,070,000.00+	100.00%+			
17021001/23010101/05000005	Perimeter fencing of 15Km Sch. Premises							450,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17021001/23010114/05000006	Const. of 3Km Access Road to New Hostel Areas & Pharmacy Build	123,611,139.26	825,000.00		830,000.00	5,000.00+	0.60%+			
17021001/23010112/05000010	Purchase of Office Equipment	12,730,688.61	100,994,270.00		101,000,000.00	5,730.00+	0.01%+			
17021001/23010140/05000011	Purchase of Lab. & workshop Equipment for FANS and Environ	82,711,253.11	86,369,445.23		86,400,000.00	30,554.77+	0.04%+	30,000,000.00		
17021001/23010112/05000012	Purchase of Office Furniture (tables chairs)	59,892,036.31	74,292,231.38		74,300,000.00	7,768.62+	0.01%+			
17021001/23010112/05000014	Procurement of classroom furniture for college of medicine	37,935,476.08								
17021001/23010112/05000015	Library Furniture & Fitting at Cost		6,451,250.00		6,600,000.00	148,750.00+	2.25%+			
17021001/23010125/05000016	Library Books at Cost	20,956,151.30	4,462,280.00		4,470,000.00	7,720.00+	0.17%+			
17051001/23030121/05000001	Equipping of newly renovated GHS Owerre-Ezeorba with hostel	21,666,800.00								
17051001/23040102/05000002	Erosion control & landscaping at PPSMB H/Qs		16,115,900.00		16,200,000.00	84,100.00+	0.52%+			
17051001/23010107/05000004	Conduct skill festival programme in the 3 senatorial zones (			2,511,000.00	11,000,000.00	11,000,000.00+	100.00%+	30,000,000.00		
17051001/23020118/05000005	Perimeter fencing/Survey plan of 6Nos Public Secondary Such			10,044,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00		
17051001/23000000/05000006	Construction of 10 room office blocks with toilet facilities		18,900,000.00		19,000,000.00	100,000.00+	0.53%+			
17051001/23030106/05000014	Renovation of 18Nos public secondary schools in Enugu State	24,178,000.00	6,010,000.00	17,858,232.00	213,360,000.00	207,350,000.00+	97.18%+	214,000,000.00		
17051001/23010140/05000017	Procurement of Science equipment: Biology chemistry and Physics			2,209,680.00	19,100,000.00	19,100,000.00+	100.00%+	27,000,000.00		
17051001/23030206/05000022	Construction of 2 dormitories in two senatorial zones		7,200,000.00		7,300,000.00	100,000.00+	1.37%+			
17051001/23000000/05000030	Construction of His Excellency Gov. Ifeanyi Ugwuanyi multipu							272,000,000.00		
17054001/23010124/05000002	Purchase of Science Equipment for all STV Schools/ Colleges			418,500.00	4,461,100.00	4,461,100.00+	100.00%+	12,000,000.00		
17054001/23010112/05000003	Construction of 6no Classroom blocks in STV Schools/Colleges			5,440,500.00	65,000,000.00	65,000,000.00+	100.00%+			
17054001/23010112/05000006	Purchase of furniture (office seats tables steel cabinets	90,000.00	538,800.00		538,900.00	100.00+	0.02%+			
17054001/23030106/05000008	Rehabilitation of dilapidated Buildings in STV Schools/ College	2,924,300.00	9,714,900.00		9,800,000.00	85,100.00+	0.87%+			
17054001/23010105/05000009	Procurement of 2no 14 seater Buses (IVM 6499) for Awgu and O	14,850,000.00						56,000,000.00		
17054001/23010112/05000010	Purchase of office equipment (Photocopying Machine)		180,000.00		181,000.00	1,000.00+	0.55%+			
17054001/23020118/05000011	Perimeter fencing of Hostel/Refectory and encroachment prone			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+	45,000,000.00	45,000,000.00	51,300,000,000.00
17054001/23010113/05000012	Purchase of Computer Equipment	932,300.00	657,000.00		660,000.00	3,000.00+	0.45%+			
17054001/23010119/05000013	Procurement of 6no SUMEC FIREMAN 3KVA Generator							1,500,000.00		
17054001/23030121/05000014	Const. of 4No. toilet facilities for the two sections HQTR	15,147,500.00								
17054001/23030128/05000017	Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone	4,585,000.00								
17054001/23010129/05000020	Procurement and Installation of Technical/Vocational Equipment			1,255,500.00	5,200,000.00	5,200,000.00+	100.00%+	20,000,000.00	22,800,000.00	25,992,000.00
17054001/23000000/05000000	Procure 20 no tools and equipment in block and brick laying		13,820,000.00		13,900,000.00	80,000.00+	0.58%+			
17054001/23020107/05000038	Construction/Renovation of Dormitory Facilities at SSSG Agba			5,273,100.00	47,340,000.00	47,340,000.00+	100.00%+			
17054001/23010112/05000056	Purchase of 3no HP 3in1 printers (for printing scanning and							600,000.00		
17054001/23030127/05000057	create drainages control erosion as well as landscaping at							10,000,000.00		
17054001/23010112/05000058	Construction of 10 no classroom blocks							72,000,000.00		
17056001/23010113/05000003	Purchase of Office equipment (5Nos Laptops 2Nos Printers 1			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00		
17065001/23030106/05000001	Rehabilitation of school building	7,115,605.72	15,662,235.12		15,700,000.00	37,764.88+	0.24%+			
17065001/23010113/05000002	Computer Equipment	584,920.00	1,085,000.00		1,090,000.00	5,000.00+	0.46%+			
17065001/23020118/05000003	Other Infrastructure	50,648,300.00	179,100.00		180,000.00	900.00+	0.50%+			
17065001/23010129/05000005	Industrial Machine and Equipment	2,883,100.00								
17065001/23010124/05000008	Purch of teaching/learning aids (projectors loud speaker etc.		28,916,600.00		28,920,600.00	4,000.00+	0.01%+			
17065001/23010112/05000009	Purchase of Office furniture	60,000.00	1,085,000.00		1,090,000.00	5,000.00+	0.46%+			
17065001/23010105/05000012	Purchase of 2no. Toyota Hilux for Rector & Estate Works.							30,000,000.00	30,000,000.00	30,000,000.00
17065001/23030128/05000013	Completion and Roofing of Industrial Center Main Structure			1,682,370.00	17,740,000.00	17,740,000.00+	100.00%+	69,000,000.00	146,000,000.00	167,000,000.00
17065001/23020101/05000014	Construction of a New Administrative Block	15,345,716.34								
17065001/23030121/05000016	Renovation of existing Office Block: Student Affairs and Cas	84,975,321.00		2,008,800.00	24,000,000.00	24,000,000.00+	100.00%+			
17065001/23010125/05000021	Purchase of Accreditation Equipment and Materials Campus 3	969,000.00		1,863,479.00	3,930,760.00	3,930,760.00+	100.00%+	39,000,000.00	45,000,000.00	51,000,000.00
17065001/23020107/05000013	Reconstruction of food Technology & Electrical Engineering C			2,929,500.00	6,079,400.00	6,079,400.00+	100.00%+			
17065001/23010124/05000023	Establishment of Online Teaching and Learning Programme			6,206,855.00	74,156,000.00	74,156,000.00+	100.00%+	28,000,000.00	29,000,000.00	33,000,000.00

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17021003/23010112/13000002	Furnishing of classrooms							600,000,000.00		
21026001/23050103/05000002	Procurement of teaching and learning aid for school of midwife			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
Total		**1,079,497,729.11**	**1,943,469,547.10**	**709,232,169.00**	**4,671,739,760.00**	**2,728,270,212.90+**	**58.40%+**	**7,731,131,000.00**	**2,201,560,000.00**	**52,986,342,000.00**
NOTE 6 - HOUSING AND URBAN DEVELOPMENT										
11101001/23020102/06000001	Construction of Other Public Building		6,994,000.00		7,000,000.00	6,000.00+	0.09%+			
11101001/23030121/06000002	Expansion of Governor's main lodge and Gen kitchen 1&2 rd.	21,330,000.65								
11101001/23030121/13000005	Upgrading Other Public Building	3,500,000.00								
22018003/23030121/13000000	Re-roofing and rehabilitation of building blocks A and B			2,554,937.00	30,525,000.00	30,525,000.00+	100.00%+			
28001001/23020118/06000001	Capital Grant for Enugu Tech Hub		40,000,000.00		40,200,000.00	200,000.00+	0.50%+			
52102001/23030101/06000001	Renovation of office blocks and landscaping of office environ			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
53001001/23020104/06000015	Completion of 50mm thick asphalted access and internal road			17,577,000.00	210,000,000.00	210,000,000.00+	100.00%+	214,500,000.00		
53001001/23020103/06000016	Provision of power supply to Satellite Estate phase 1&2 inclu			15,978,330.00	190,900,000.00	190,900,000.00+	100.00%+	50,000,000.00	75,000,000.00	70,000,000.00
53001001/23010133/06000017	Procurement of surveying equipment quantity surveyors software			1,196,910.00	14,300,000.00	14,300,000.00+	100.00%+	15,730,000.00		
53010001/23020118/06000009	Provision of basic infrastructural facilities in Existing Estate			28,377,648.00	339,040,000.00	339,040,000.00+	100.00%+	160,000,000.00	180,305,100.00	205,738,630.00
60001001/23050101/06000003	Review and upgrading of Master Plans in Enugu State			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
60001001/23020104/06000004	Opening up of layouts (Gateway layout II Golf phase Annex I			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	120,000,000.00		
60001001/23010101/06000006	Acquisition of New Layout			5,859,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00		
60001001/23010129/06000008	Purchase of specialist equipment in town planning department			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	28,000,000.00		
60001001/23020118/06000012	construction of multi-purpose office building with fire proof							50,000,000.00		
60001001/23050101/06000012	Full automation and back-up of land registry (Document Management							100,000,000.00		
60001001/23020118/01000014	Construction of 8 Nos Conveniences							50,000,000.00		
60001001/23020118/06000003	Remodeling of File and Deed Registry			669,600.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00		
60002001/23020101/06000001	Completion of Air Survey building							15,000,000.00		
60002001/23050100/06000002	Perimeter survey/parcellation of land							85,000,000.00		
65001001/23020118/06000002	Management and development of City Infrastructure (Development			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	250,000,000.00	200,000,000.00	180,000,000.00
65001001/23020118/06000013	Urban renewal project and development control	30,000.00								
65001001/23010121/06000016	Purchase of Environmental Beautification materials	2,270,000.00								
65001001/23010129/06000024	Purchase of earth moving equipment (Bulldozer D7 Mbenz truck			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+			
65001001/23020100/06000029	Relocation and construction of POWA shops	10,800,000.00								
65001001/23020100/06000030	Monitoring and evaluation of ECTDA project activities	112,529,000.00	242,328,200.00		242,400,000.00	71,800.00+	0.03%+			
65001001/23050101/06000031	Preparation of Enugu integrated infrastructural and development	400,000.00								
65001001/23020124/06000036	Relocation of all motor parks out of the city: (Design and c							18,000,000.00		
65001001/23020118/06000042	Purchase of 5No road sweepers chassis Mercedes truck water t			33,480,000.00	400,000,000.00	400,000,000.00+	100.00%+			
65001001/23020118/06000045	Installation of Jersey barriers along Nike Lake road (3km)	4,112,500.00								
65001001/23020118/06000047	Installation of gantry with 16 inches stainless pipes at T-j			544,050.00	6,500,000.00	6,500,000.00+	100.00%+			
65001001/23020118/06000049	Beautification and remodeling of park avenue roundabout -in							22,000,000.00		
65001001/23020118/06000054	Installation of gantry at Gariki entrance axis of Enugu metro			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
65001001/23040106/06000002	City road decongestion and intervention project at Part Ave			25,110,000.00	300,000,000.00	300,000,000.00+	100.00%+			
17009001/23030121/06000001	Reconstruction of Office Building to one storey Building							50,000,000.00		
Total		**154,971,500.65**	**289,322,200.00**	**164,827,475.00**	**2,258,865,000.00**	**1,969,542,800.00+**	**87.19%+**	**1,413,230,000.00**	**465,305,100.00**	**465,738,630.00**
NOTE 7 - GENDER										
14001001/23010113/07000004	Purchase of office equipment: 2No all-in-one printer							500,000.00		
14001001/23030128/07000013	Upgrading of Infrastructure at FSP skill acquisition centre			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
14001001/23030121/07000014	Renovation and Furnishing of Ministry of Gender Affairs and			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00		
14001001/23050101/07000021	Climate Change Knowledge Immersion Programme for Rural Women			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	52,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
14001001/23000000/07000024	Rehabilitation of office building at MGASD in collaboration			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
14001001/23020118/07000026	Reconstruction of Social Welfare Centre Emene for the sepera			585,900.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23030121/07000028	Reconstruction of 2 existing buildings at Emene Rehab Centre			585,900.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020118/07000034	Construction of remand home at Emene			585,900.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020102/07000035	Construction of hostel and toilet at Emene rehab centre			585,900.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020118/07000039	Fencing of Emene rehabilitation centre			493,830.00	5,900,000.00	5,900,000.00+	100.00%+			
Total				**14,973,930.00**	**178,900,000.00**	**178,900,000.00+**	**100.00%+**	**102,500,000.00**		
NOTE 8 - YOUTH										
17018001/23010126/08000002	Purchase of sports and recreational development equipment in			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00		
34001001/23020112/08000001	Completion of the Construction of Nsukka Stadium Nsukka LGA		66,923,730.28		66,940,000.00	16,269.72+	0.02%+			
13001001/23020118/08000002	Completion of the Construction of Nsukka Stadium Nsukka LGA			52,145,100.00	623,000,000.00	623,000,000.00+	100.00%+			
13001001/23020100/08000003	Compl of the Install of Astrotourf & Tartan Tracks in Nsukka			23,938,200.00	286,000,000.00	286,000,000.00+	100.00%+			
13001001/23010126/08000011	Proposed Construction of Oji River Township Stadium Oji River			125,550,000.00	176,638,394.00	176,638,394.00+	100.00%+			
13001001/23030100/08000026	Upgrading of lighting system at Nnamdi Azikiwe Stadium			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
13001001/23030100/08000027	Renovation of 5No dysfunctional toilets at Nnamdi Azikiwe St			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23030100/08000028	Upgrading of communication system at Nnamdi Azikiwe Stadium			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
13001001/23030100/08000029	Drainage waterways rechanneling project			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23030100/08000030	Replacement of 3500No broken seats at the Nnamdi Azikiwe Stadium			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	45,000,000.00		
13001001/23030100/08000031	Repair of Electronic score board at Nnamdi Azikiwe Stadium			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
13001001/23030100/08000032	Maintenance of critical facilities at Nnamdi Azikiwe Stadium			4,687,200.00	56,000,000.00	56,000,000.00+	100.00%+	50,000,000.00		
13001001/23030100/08000033	Installation of synthetic mondo athletic track in the main b			17,577,000.00	210,000,000.00	210,000,000.00+	100.00%+	200,000,000.00		
13001001/23030100/08000034	Installation of 7.9 square meter FIFA approved artificial gr	117,868,500.00	30,000,000.00	20,598,570.00	246,100,000.00	216,100,000.00+	87.81%+	100,000,000.00		
Total		**117,868,500.00**	**96,923,730.28**	**257,469,570.00**	**1,819,678,394.00**	**1,722,754,663.72+**	**94.67%+**	**430,000,000.00**		
NOTE 9 - ENVIRONMENTAL IMPROVEMENT										
35109001/23040101/09000001	Adoption of EN Forest Reserves: Planting of Tectona grandis			2,678,400.00	32,000,000.00	32,000,000.00+	100.00%+			
35109001/23040101/09000013	Enrichment planting of forest tree seedlings in existing Gov			1,687,392.00	20,160,000.00	20,160,000.00+	100.00%+	23,597,600.00	24,818,400.00	26,800,000.00
34001001/23020114/17000231	Completion of Swamp Land reclamation and erosion control work							23,000,000.00		
54007001/23010123/09000001	Fire Fighting Aids e.g. Personal Protecting Equipment (PPE	77,980,952.00	16,157,700.00	2,511,000.00	30,000,000.00	13,842,300.00+	46.14%+	30,000,000.00	30,000,000.00	
54007001/23020105/09000002	Construction of 20 000litre capacity overhead tank and insta			1,339,200.00	16,000,000.00	16,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23030109/09000003	Renovation of fire station building at Nsukka and fencing			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23000000/00000000	Renovation of Other Fire Units (Timber shade and Obese)							10,000,000.00		
54007001/23030109/09000007	Purchase of 100No 6 Spring iron bed (single cabin) for Ogui	140,000.00	186,681,820.90	669,600.00	187,000,000.00	318,179.10+	0.17%+	15,000,000.00		
54007001/23020110/09000010	Installation of Fire Extinguishers in the New Secretariat			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	10,000,000.00	
54007001/23020110/09000011	Construction of Staff Quarters in fire stations			25,110,000.00	121,000,000.00	121,000,000.00+	100.00%+			
65001001/23020118/09000002	Provision of 194 units of ultra-modern bus shelters	370,067,300.00	35,000,000.00	25,110,000.00	300,000,000.00	265,000,000.00+	88.33%+	150,000,000.00	150,000,000.00	35,500,000.00
35001001/23040101/09000001	Urban Beautification: Planting of Beautiful Trees & Flowers	5,460,000.00		1,004,400.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23050101/09000002	Waste Management and Control in Enugu State through Garbage		557,064,348.00	71,145,000.00	850,000,000.00	292,935,652.00+	34.46%+			
35001001/23010129/09000003	Procurement of 10Nos lawn mowers and 50Nos brush mowers	4,750,000.00		1,841,400.00	22,000,000.00	22,000,000.00+	100.00%+			
35001001/23020118/09000004	Planting of economic trees for carbon sequestration to attra			1,004,400.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23030104/09000005	Installation of vulcanizer signages in Enugu Metropolis			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+			
35001001/23020118/09000006	Construction of Engineered Land fill Sewage site at Owo (Was			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	150,000,000.00		
35001001/23050101/09000007	Desilting and clearing of public drainage checkmating of blockage	7,908,000.00		1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
35001001/23050101/09000009	Research on water pollutants	410,000.00								
35001001/23020118/09000012	Renovation of 6 old public toilets in the State	38,999,290.00		3,766,500.00	45,000,000.00	45,000,000.00+	100.00%+			
35001001/23040100/09000024	Proposed Gully erosion Control work at 9th mile corner Ngwo	2,000,000.00								

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
35001001/23040104/09000028	Acquisition of GIS and GPS equipment for VOC delineation an			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
35001001/23020118/09000078	Construction of 10Nos public conveniences in the three senatorial			7,533,000.00	90,000,000.00	90,000,000.00+	100.00%+			
35001001/23020118/09000080	Installation of solar powered energy for Enugu State New sec							700,000,000.00		
35053001/23010112/09000002	Purchase of furniture and fittings and office rentage for He							16,000,000.00		
35053001/23010105/09000003	Purchase of 5 Nos brand new Mack Trucks							250,000,000.00		
35053001/23010129/09000006	Purchase of 10 pieces of brand new man diesel compactors			20,925,000.00	250,000,000.00	250,000,000.00+	100.00%+	850,000,000.00		
35053001/23010138/09000009	Purchase of 500 pieces of brand new dumpsters for Enugu Urban	46,406,250.00	57,781,664.06	23,017,500.00	275,000,000.00	217,218,335.94+	78.99%+	425,000,000.00		
35053001/23010105/09000016	Purchase of one brand new D6 Dozer Machine							315,000,000.00		
35053001/23010105/09000017	Purchase of 4 brand new mini buses for revenue drive							38,000,000.00		
35053001/23050101/09000018	Development and installation of ICT billing system and power							13,400,000.00		
Total		**554,121,792.00**	**852,685,532.96**	**205,664,292.00**	**2,457,160,000.00**	**1,604,474,467.04+**	**65.30%+**	**3,048,997,600.00**	**224,818,400.00**	**62,300,000.00**
NOTE 10 - WATER RESOURCES AND RURAL DEVELOPMENT										
34001001/23030104/10000001	Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehol							4,500,000.00		
52001001/23020118/10000001	Drilling/Rehabilitation and reticulation of boreholes in Com		65,181,790.00	58,590,000.00	700,000,000.00	634,818,210.00+	90.69%+	300,000,000.00		
52001001/23020127/10000002	Construction of Okwojo Ngwo Boreholes Augmentation Water Su			25,110,000.00	300,000,000.00	300,000,000.00+	100.00%+	50,000,000.00		
52001001/23050101/10000005	Procurement of ABEM SAS 4000 terrameter for geophysical survey			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
52001001/23020105/10000015	Establishment of water sanitation reference lab			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
52001001/23020105/10000017	Procurement of 1No borehole camera			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
52001001/23020105/10000021	Procurement of 1No water level indicator			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
52001001/23030104/10000026	Rehabilitation of existing borehole and reticu at Ede-ukwu		4,000,000.00		4,100,000.00	100,000.00+	2.44%+			
52001001/23050103/10000030	Continuation of Enumeration for a Comprehensive data of numb			837,000.00	5,900,000.00	5,900,000.00+	100.00%+	10,000,000.00		
52001001/23030128/10000035	Rehabilitation of 9th mile crash water scheme(drilling of bore	62,694,760.01	1,070,000.00		1,080,000.00	10,000.00+	0.93%+			
52001001/23050103/10010037	Completion of the rehabilitation of 9th Mile Crash Programme			5,859,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00		
52102001/23010129/10000002	Purchase of water Treatment Chemicals for Oji/Ajalli Water S			10,044,000.00	120,000,000.00	120,000,000.00+	100.00%+	150,000,000.00	200,000,000.00	200,000,000.00
52102001/23030104/10000004	Rehabilitation of the semi-urban water scheme at Oji River			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	70,000,000.00	50,000,000.00
52102001/23030104/10000006	Rehabilitation of 9th Mile Ngwo Water scheme			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23030100/10000007	Rehabilitation and expansion of Obollo Afor regional water			41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+			
52102001/23020105/10000008	Upgrading of Akwuke Water Scheme via Hydro Energy Adaptation			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
52102001/23020105/10000009	Rehabilitation of Nsukka Urban Water scheme and network reti			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	75,000,000.00	120,000,000.00	100,000,000.00
52102001/23030100/10000010	Constr of 1000m3 ground level concrete Reservoir at adada							200,000,000.00	150,000,000.00	150,000,000.00
52102001/23010138/10000011	Procurement of Welding machine and repair of crane			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	15,000,000.00	10,000,000.00
52102001/23030104/10000012	Rehab of Ngwo water network and extension of pipe Via 9th M	289,463,160.70								
52102001/23030104/10000014	Provision of the needed spares & replacement of damaged Mech			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	65,000,000.00	50,000,000.00	40,000,000.00
52102001/23020105/10000016	Integration of Adada scheme into Nsukka water supply; Constr			41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+	50,000,000.00	500,000,000.00	500,000,000.00
52102001/23020105/10000017	Procurement and installation of bulk zonal boundary and house							20,000,000.00	15,000,000.00	10,000,000.00
52102001/23030128/10000019	Monitoring/Control of floods upstream of Iva head works			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
52102001/23030104/10000021	Rehabilitation of the Enugu Urban Water network and reticula	1,267,000.00						130,000,000.00	100,000,000.00	50,000,000.00
52102001/23030104/10000023	Rehabilitation of Booster Stations in Enugu Metropolis			5,859,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	30,000,000.00
52102001/23020105/10000024	Drilling of complete borehole with submersible pumps and sto							35,000,000.00	25,000,000.00	10,000,000.00
52102001/23020105/10000028	Augmentation of Nsukka (Drilling of 2Nos Solar powered borehole			41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+			
52102001/23050102/10000029	Procurement of data monitoring and management system and sof			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	20,000,000.00
52102001/23010141/10000031	Maintenance of Ajalli Water Scheme (pumps starter panels an			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	40,000,000.00	30,000,000.00
52102001/23010141/10000032	Maintenance of Oji Augmentation Water Scheme (pumps starter			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+	40,000,000.00	50,000,000.00	60,000,000.00
52102001/23020105/10000034	Construction and installation of PH adjustment plant and chl							30,000,000.00		
52102001/23020105/10000036	Maintenance of crash programme water scheme: boreholes pipe			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
52102001/23050101/10000037	Feasibility studies for the development of Iyioku water sche			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
52102001/23030100/10000038	Construction of staff quarters							25,000,000.00		
52102001/23020105/10000039	Maintenance of boreholes with respect of repair of replacement							30,000,000.00		
52102001/23020105/10000040	rehabilitation of Amufie road water scheme and construction							200,000,000.00		
52102001/23020105/10000041	Provision and installation of security surveillance system at							30,000,000.00		
52102001/23020105/10000042	Rehabilitation of Oji and Ajalli water schemes and pipeline							3,070,000,000.00		
52102001/23020101/10000043	Preliminary design for development of Iyioku water scheme f								10,000,000.00	10,000,000.00
52102001/23030104/10000044	Maintenance of boreholes pipelines mechanical and electric							45,000,000.00	50,000,000.00	40,000,000.00
52103001/23030104/10000001	Rehabilitation of Motorized Borehole		24,500,000.00		25,000,000.00	500,000.00+	2.00%+			
52103001/23020105/10000006	Construction and Rehabilitation of Water Boreholes in the Rural			16,740,000.00	175,000,000.00	175,000,000.00+	100.00%+	200,000,000.00		
52103001/23050101/10000008	PE WASH Program: Counterpart contribution and Provision of W	219,901,325.00		41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+	200,000,000.00	500,000,000.00	500,000,000.00
52103001/23020105/10000018	Construction of hand pumps water boreholes in Guinea worm en	6,596,800.00								
52103001/23010129/10000027	Purchase of branded sanitary buckets and dumpsters for waste	350,000.00								
52014001/23030104/10000001	Rehabilitation of 5Nos non-functional motorised boreholes in			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00	15,000,000.00	15,000,000.00
52014001/23030104/10000005	Rehabilitation of non-functional hand pump boreholes in Nkan			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	2,000,000.00	5,000,000.00
52014001/23030104/10000010	Rehabilitation reticulation and upgrading of 6No non-function	4,670,000.00		1,422,900.00	17,000,000.00	17,000,000.00+	100.00%+			
54001003/23020105/10000001	Construction of 12Nos water scheme in the 3 Senatorial zones							38,000,000.00		
17021001/23010138/10000001	Water reticulation to all faculties and students hostels							120,000,000.00		
21104001/23020105/10000001	Construction of deep motorised borehole and reticulation as			1,841,400.00	22,000,000.00	22,000,000.00+	100.00%+	22,000,000.00		
Total		**584,943,045.71**	**94,751,790.00**	**344,258,100.00**	**4,114,080,000.00**	**4,019,328,210.00+**	**97.70%+**	**5,596,500,000.00**	**1,982,000,000.00**	**1,830,000,000.00**
NOTE 11 - INFORMATION COMMMUNICATION AND TECHNOLOGY										
11001001/23010113/11000001	Purchase of office equipment		7,001,000.00		7,500,000.00	499,000.00+	6.65%+			
11008001/23000036/11000003	Review of Enugu State Emergency Response plan and production							7,000,000.00		
11052001/23050102/11000001	Provision of Internet facilities (2No routers)			41,850.00	500,000.00	500,000.00+	100.00%+	167,000.00		
11052001/23010115/11000002	Pur. of off. equip. (1No Split Unit 3HP Panasonic A/C etc.			66,960.00	800,000.00	800,000.00+	100.00%+	2,900,000.00		
12003001/23010112/13000085	Provision and installation of Internet facilities			117,180.00	1,400,000.00	1,400,000.00+	100.00%+			
12003001/23050102/11000001	Activation of Inter. & web. facility in ENHA for inter. conn			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	2,000,000.00	2,000,000.00
12003001/23000000/11000006	Pur. of 8 Sharp-5623N Photo. for ENHA							4,000,000.00	4,000,000.00	
12003001/23010136/11000018	Installation of software Elec. Documentation Sys.in ENHA			837,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	1,000,000.00
12003001/23010113/11000011	15 Nos HP Desktop Comp. Stabilizer &other accessories								2,500,000.00	
12003001/23010136/11000026	Installation of Solar Energy in Enugu State House of Assembly							700,000,000.00		
12003001/23010136/11000027	Installation of 50 Nos of solar powered street light							5,000,000.00		
23001001/23010136/11000002	Purch of Computer & Stud Equip for Publ & Graph Dept.(Auto Foc)	260,000.00								
23001001/23020118/11000003	Construction of 3Nos standard wooden shelves of 10x8ft for f			21,338.00	255,000.00	255,000.00+	100.00%+			
23001001/23010134/11000012	Construction of New FM Radio Station and Transmission House			14,647,500.00	6,400,000.00	6,400,000.00+	100.00%+			
23001001/23010136/11000017	Pur of 17 sets of pub. Add. sys for 17 Inform Off. in LGAs			669,600.00	8,000,000.00	8,000,000.00+	100.00%+			
23001001/23010115/11000026	Purchase of 3 No High speed photocopiers			150,660.00	1,800,000.00	1,800,000.00+	100.00%+			
23001001/23010136/11000027	Purchase of 9 No Television sets	203,300.00								
23001001/23010113/11000039	Procurement and installation of editing suit component 3Nos			385,020.00	4,600,000.00	4,600,000.00+	100.00%+	5,160,000.00		
23001001/23020118/11000043	Construction of new FM Radio Station and Transmission House			14,647,500.00	175,000,000.00	175,000,000.00+	100.00%+			
23001001/23030121/11000046	Renovation and furnishing of Ministry of Information hall			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
23001001/23000001/11000047	Recopy & Reprinting of blurred historic pictures & storage i							3,950,000.00		
23003001/23010102/11000003	Purchase of 1 Oscilloscope			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
23003001/23010102/11000004	Purchase of office furniture	3,820,508.22								
23003001/23000002/11000009	Purchase and Installation of Eurotel 2.5KW each Amplifier foo			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00		
23003001/23000002/11000010	Radio Frequency Path Dehydrator	20,292,000.00								
23003001/23010119/11000024	Purchase of Character Generator	6,674,642.80								
23003001/23010136/11000001	Purchase of 2No Eurotel 2KW each Amplifier Radio			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
23003001/23010112/11000011	Purchase of Modern studio lighting kit							6,000,000.00		
23003001/23010112/11000030	Purchase of radio OB Van UPS			292,950.00	3,500,000.00	3,500,000.00+	100.00%+			
23003001/23010136/11000031	Purchase of Frequency counter			385,020.00	4,600,000.00	4,600,000.00+	100.00%+			
23003001/23010136/11000034	Purchase of 2Nos Digital Camera			292,950.00	3,500,000.00	3,500,000.00+	100.00%+	3,069,000.00		
23013001/23010136/11000005	Completion of the Construction and equipping of Press Centre			58,590,000.00	403,600,000.00	403,600,000.00+	100.00%+	200,000,000.00		
23013001/23010114/11000012	Purchase of printing and press equipment			7,030,800.00	84,000,000.00	84,000,000.00+	100.00%+	102,500,000.00		
23055001/23010114/11000001	Purchase of Printing Machines; binding machine stitching m			6,277,500.00	75,000,000.00	75,000,000.00+	100.00%+	15,000,000.00	20,000,000.00	18,000,000.00
23055001/23010113/11000002	Purchase of Computer equipment and accessories: 5Nos pavilion			1,665,630.00	19,900,000.00	19,900,000.00+	100.00%+	2,250,000.00		3,000,000.00
23055001/23030121/11000005	Purch of Furniture: 17Nos office executive chair 6Nos piece							1,300,000.00		1,200,000.00
23055001/23010136/11000009	Purchase of Electronics (1No 42 LED Samsung TV 2Nos 32 LE			297,135.00	3,550,000.00	3,550,000.00+	100.00%+	2,390,000.00		5,600,000.00
25001001/23010112/13000024	Procurement and installation of Electronic clock-in machines							20,000,000.00		
38001001/23010113/11000002	Purchase/Installation of 12 no laptops for the newly recruit							5,000,000.00		
38001001/23010114/11000003	Purchase of 1 no HP Scanner with its accessories 1 no lamina							250,000.00		
38001001/23050101/11000005	Intro & Insti of Integrated S/ware for PIP BSC Model in the state etc.							5,000,000.00		
38004004/23010133/11000001	Procurement of survey equipment (CAPI Laptops) Buiding of			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	
38004004/23010133/11000002	Embarking on surveys for socio-economic data collection in t			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+			
47001001/23010136/11000001	Procurement of 1No Canon EOS 600D Camera (18Mega Pixel)							300,000.00		
47001002/23010113/11000001	Procurement of 15 Nos Desktop computer sets and installation							3,400,000.00		
47001002/23010136/11000002	Establishment of M&E system for planning Research and Statistics			669,600.00	8,000,000.00	8,000,000.00+	100.00%+	3,000,000.00		
51001001/23050102/10000001	Establishment of Local Government data base: procurement of			615,195.00	7,350,000.00	7,350,000.00+	100.00%+	2,900,000.00		
62001002/23010114/11000001	Purchase of 2No Printers (Laser jet 182 N HP) and 1 No Photo			29,295.00	350,000.00	350,000.00+	100.00%+	1,800,000.00		
62001002/23010114/11000002	Establishment of server at the Ministry of Chieftaincy Matte			192,510.00	2,300,000.00	2,300,000.00+	100.00%+	4,300,000.00		
62001002/23010136/11000003	Purchase of Handcam Video Still Photo Digital Camera 3 No			100,440.00	1,200,000.00	1,200,000.00+	100.00%+	2,300,000.00		
62001002/23030103/13000007	Renovation of House of Chiefs Chamber in ENHA complex			2,117,610.00	25,300,000.00	25,300,000.00+	100.00%+	70,000,000.00		
62001002/23010115/13000008	Purchase of 1no. Photocopying Machine			41,850.00	500,000.00	500,000.00+	100.00%+			
62001002/23010125/11000009	Provision of 50 No Certificate of Recognition for Traditional			55,242.00	660,000.00	660,000.00+	100.00%+	1,200,000.00		
63001001/23010114/11000001	Purchase of 1No Printer machine			12,555.00	150,000.00	150,000.00+	100.00%+	160,000.00		
66001001/23020127/11000001	Equipping of Communication/Information Control Room for Neig			460,350.00	5,500,000.00	5,500,000.00+	100.00%+			
29001001/23010113/11000001	Equip of riders perm off in Enugu West & North20 comp set etc.			2,678,400.00	32,000,000.00	32,000,000.00+	100.00%+	30,000,000.00		
15102005/23010113/11000001	4 Nos laptops computers (CORE i5) for data capture Analysis							2,500,000.00		
15102005/23010003/11000002	Purchase of 11 Nos anti-virus (1 for 3 persons)							99,000.00		
20001001/23010113/11000001	Pur of 5 Desktop Comp UPS & other Access & 5 30 inches etc.			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00		
20001001/23050100/11000002	Development of Asset Valuation/Information system			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
20001001/23010112/11000003	Installation of Common Wealth Secretariat and Debt Management			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
20001001/23050100/11000005	Purchase of shares/right issues							20,000,000.00		
20007001/23020127/11000001	Development of E-Payment Contractor Ledger Modules and Acce		11,940,904.20	25,110,000.00	284,000,000.00	272,059,095.80+	95.80%+	300,000,000.00		
20007001/23020127/11000003	2nd Batch of linking Additional MDAs Finance and Accounts d							300,000,000.00		
20007001/23050100/14000002	Acquisition and installation of IPSAS Accrual Software for u	75,001,387.40								
20008001/23010114/11000004	Pur of 25 Laptop Comp 12 Desktop & accessories & 12 printers			1,026,662.00	12,266,000.00	12,266,000.00+	100.00%+	12,600,000.00		
20008001/23010112/11000006	Proc of off furniture & fittings (200 Chairs 200 tables 120 fan etc.)			982,475.00	11,738,000.00	11,738,000.00+	100.00%+	13,200,000.00		
20012001/23010115/11000001	Pur of office equipment (2 Nos C220 Photocopying machine)							800,000.00		
22001001/23010136/11000001	Purchase of Internet wireless Routers			25,110.00	300,000.00	300,000.00+	100.00%+	300,000.00		
22018003/23010113/11000000	Purchase of computers and accessories			16,740.00	200,000.00	200,000.00+	100.00%+			
27001001/23050102/11000001	Establishment of Management Information System/software			1,514,970.00	18,100,000.00	18,100,000.00+	100.00%+	19,100,000.00	5,000,000.00	
27001001/23010115/11000002	Purchase of Photocopying machine and Printer							500,000.00		
28001001/23050101/11000003	Activation of CCTV Monitors within the secretariat complex			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
28001001/23050103/11000004	E-Human Resource Management (E-HRM)		42,226,776.20		42,300,776.00	73,999.80+	0.17%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
28001001/23050101/11000009	Capital Grant for Enugu Tech Hub			10,044,000.00	37,499,224.00	37,499,224.00+	100.00%+			
28001001/23010113/11000010	Purchase and installation of 100 Desktop Computers and access	43,388,600.00	13,000,000.00	2,511,000.00	30,000,000.00	17,000,000.00+	56.67%+			
28001001/23050102/11000013	Capital Grant for Obollo Afor Tech-Hub for Interlocking			10,044,000.00	120,000,000.00	120,000,000.00+	100.00%+			
28001001/23020118/05000001	Establishment of Enugu State Tech Hub at 9th Mile Udi LGA			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
28001001/23010112/11000015	Programming Animation and Robotic internship programs for ch							170,000,000.00		
36052001/23010136/11000002	Development of website for State Tourism Board							2,000,000.00		
52102001/23050102/11000001	Procurement/Installation of public address systems advertise			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
52102001/23050101/11000002	Capacity building of Staff on ICT and operation mgt audit			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23050101/11000003	Procurement of laptops and desktop computers and other ICT e			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
54001001/23010115/11000005	Purchase of 1No. Photocopier			75,330.00	900,000.00	900,000.00+	100.00%+			
54001001/23050101/11000007	Development and installation of interactive website			8,035,200.00	96,000,000.00	96,000,000.00+	100.00%+			
54001001/23050102/11000008	Revenue collection software development Licensing & Management			585,900.00	7,000,000.00	7,000,000.00+	100.00%+			
60001001/23010113/11000002	Purchase of office equipment for perm sec's office admin an			920,700.00	11,000,000.00	11,000,000.00+	100.00%+	9,454,000.00		
60002001/23010113/11000001	Purchase of Office Computers Equipment							11,075,000.00		
60002001/23010133/11000002	Purchase of Survey software and equipment							24,630,000.00		
60002001/23050101/11000005	Map Archiving Map Production and Equipment							49,830,000.00		
64001001/23010113/11000005	Purchase and installation of Intra-Net and its accessories (			460,350.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00		
64001001/23050102/11000006	Development of website for the ministry							100,000,000.00		
64001001/23050102/11000007	Development of Integrated Budget Management System			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	85,000,000.00		
65001001/23000012/11000005	Purchase of 3No Nikon D5200 Still and video cameras			40,176.00	480,000.00	480,000.00+	100.00%+			
65001001/23020127/11000007	Development of SMS based automated building plan approval st			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
18011001/23050102/11000001	Purchase and Installation of V.SAT internet facilities for t			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
26001001/23010136/11000001	Establishment of ICT Unit in the Ministry of Justice			5,499,090.00	65,700,000.00	65,700,000.00+	100.00%+	40,200,000.00	10,900,000.00	22,000,000.00
26001001/23010125/11000002	Purchase and installation of E-Library and library equipment			1,004,400.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	14,000,000.00	12,000,000.00
14001001/23000000/11000001	Purch of media equip for inform dissemination in the ministry			41,850.00	500,000.00	500,000.00+	100.00%+			
17001001/23010113/11000002	Procurement of Public Address System; projector/screen came			175,433.00	2,096,000.00	2,096,000.00+	100.00%+			
17019001/23010124/11000002	Purchase of E-learning Equipment for easy learning develop							15,500,000.00		
17019001/23020107/11000005	Provision and Installation of Intercom telephone services foo							2,350,000.00		
17054001/23010113/11000001	Procurement of 60no HP Desktop computer sets and accessories	464,500.00	1,750,000.00		1,760,000.00	10,000.00+	0.57%+	15,000,000.00		
17009001/23010124/05000000	Purchase of 4 No Laptop and 6No Desktop computer for optimal			251,100.00	3,000,000.00	3,000,000.00+	100.00%+			
17021003/23010128/11000001	Provision of Science Laboratory/ Engineering equipment IC							1,700,000,000.00		
17021003/23050102/11000003	Procurement of integrated soft and hardware requirements							100,000,000.00	2,700,000.00	3,500,000.00
21026001/23010136/11000001	Purchase of recording tools and office equipment for medical			251,100.00	3,000,000.00	3,000,000.00+	100.00%+			
21026001/23010113/01100002	Purchase of equipment for Internet Services ICT Department			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	3,500,000.00		
21003001/23010113/11000004	Procurement of 10 Laptops 3 desktops and accessories 5 UPS			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	7,000,000.00	800,000.00	
21003002/23010122/11000004	Purchase of enrolment equipment for ESAUHC (17No 10 fingers			1,422,900.00	17,000,000.00	17,000,000.00+	100.00%+			
21003002/23050102/11000005	Procurement of 1Nos card writers and accessories			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00		
21003002/23050102/11000006	Procurement of 1No fago card printers and accessories			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	3,200,000.00		
21003002/23050102/11000007	Purchase of Office Equipment; 1No heavy duty photocopier 2N			426,870.00	5,100,000.00	5,100,000.00+	100.00%+	3,100,000.00		
21003002/23010122/11000009	Construction and Installation of ESAUHC Advertorial Bill Boa							6,500,000.00		
21003002/23010122/11000010	Purchase of branded ESAUHC Jacket for field work 70 pics for							500,000.00		
21003002/23050102/11000011	Purchase of public Address system							800,000.00		
21003002/23050102/11000012	Purchase of office Equipment - Printer and Scanner for each							5,500,000.00		
21003002/23050102/11000013	Purchase of Office Desk and Chairs for each of the 17 LGAs E							3,000,000.00		
21003002/23010136/11000014	Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)							141,000,000.00		
21003002/23010119/11000000	Purchase of solar energy panel and accessories			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
Total		**150,104,938.42**	**75,918,680.40**	**234,200,546.00**	**2,286,155,000.00**	**2,210,236,319.60+**	**96.68%+**	**4,683,534,000.00**	**91,900,000.00**	**68,300,000.00**

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
NOTE 12 - GROWING THE PRIVATE SECTOR										
15001001/23020113/12000001	Establishment of new abattoirs/upgrading of 4 in the State			29,295,000.00	285,000,000.00	285,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
15102005/23020113/12000001	Upgrading 76 wet markets to function safely across the 17 LG									300,000,000.00
22001001/23050101/12000013	Establishment of facility centres for industrial processing			50,220,000.00	600,000,000.00	600,000,000.00+	100.00%+			
22001001/23010114/12000003	Industrial Bill Printing Machine and Accessories			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23050101/12000005	Compre Stadium-wide Project on Biz Census & Survey in rural& urban							70,000,000.00		
22001001/23010140/12000008	Proc of weights and measures/testing equipment for CP & T			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
22001001/23010140/12000013	Purchase of uniform dress kits for CP&T							2,000,000.00		
22018001/23050101/12000003	Enugu Human Capital Development Loans (CARES)			33,480,000.00	400,000,000.00	400,000,000.00+	100.00%+			
22018001/23050101/12000006	Enugu SME Micro Credit Program (N-CARES)			33,480,000.00	400,000,000.00	400,000,000.00+	100.00%+			
22018001/23050101/12000007	IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+	555,000,000.00		
22018001/23050101/12000009	Enugu CAC formalization Grant			5,859,000.00	70,000,000.00	70,000,000.00+	100.00%+			
22018001/23050101/12000010	Enugu Payroll Support Grant (N-CARES)			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23050101/12000011	Enugu Artisan Support Grant (N-CARES)			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23050101/12000012	Enugu SME Business Support Grant (N-CARES)			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23020118/12000013	SME Production Facilities: Shared Mechanised equipment			25,110,000.00	300,000,000.00	300,000,000.00+	100.00%+			
22018001/23050101/12000014	PPP for Job creation vocational training and skill acquisition			10,462,500.00	125,000,000.00	125,000,000.00+	100.00%+			
22001002/23010113/12000003	Purchase and installation of office equipment: (Laptops inte		2,678,100.00	209,250.00	2,700,000.00	21,900.00+	0.81%+	7,000,000.00		
22001002/23010112/13000004	Purchase of 10 Split Unit A/C 1.5H		792,000.00	112,995.00	1,150,000.00	358,000.00+	31.13%+			
22001002/23010112/13000005	Purch of office furniture & furniture of the entire complex		5,805,700.00	167,400.00	5,850,000.00	44,300.00+	0.76%+	45,000,000.00		
22001002/23010113/12000007	Purchase and installation of office furniture (Office Chair							10,000,000.00		
22001002/23010112/13000008	Purchase of 15 Seater Toyota Hiace Bus							40,000,000.00		
22001002/23010112/13000009	Purchase of 1 no Hilux Truck							35,000,000.00		
28001001/23020118/12000004	Establishment of a model Kaolin plant at Okpuje Urobo			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23010129/12000008	Procurement of learning materials and rehabilitation of facil							29,800,000.00		
34001001/23020124/12000017	Payment of retention for the following completed road constr							424,000,000.00		
36001001/23050104/12000001	Establishment and equipping of a State Orchestral Band for p			878,850.00	10,500,000.00	10,500,000.00+	100.00%+	13,000,000.00		
36001001/23030118/12000022	Rehabilitation of lakeside at Nike Lake Resort	135,000,000.00								
36004001/23050104/12000001	relocation of Art Council to the Art Centre Old House of As			292,950.00	3,500,000.00	3,500,000.00+	100.00%+	2,500,000.00		
36001001/23020119/12000004	Construction of 1000 capacity Convention Centre in the Hotel			41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+			
36004002/23010110/12000003	Take-Off Grant for Zik Centre (ICT Equipment for on line vis							200,000,000.00		
Total		**135,000,000.00**	**9,275,800.00**	**301,307,445.00**	**3,538,700,000.00**	**3,529,424,200.00+**	**99.74%+**	**1,533,300,000.00**	**100,000,000.00**	**400,000,000.00**
NOTE 13 - REFORM OF GOVERNMENT AND GOVERNANCE										
11001001/23010112/13000001	Purchase of Furniture and Fittings: 32 inches Plasma TV set	29,469,000.00	50,685,300.00	8,370,000.00	100,000,000.00	49,314,700.00+	49.31%+	120,000,000.00		
11001001/23010103/13000002	Pur. of office furn.& fittings- & other furniture & fittings		7,950,000.00		8,000,000.00	50,000.00+	0.63%+			
11001001/23010128/13000004	Pur.& install. of Sec. Gadgets: & other Sophisticated Sec. App.	14,087,676.60	751,000.00	3,766,500.00	45,000,000.00	44,249,000.00+	98.33%+	100,000,000.00		
11001001/23010134/13000006	Purchase of Other Transport Equipment	13,617,500.00								
11001001/23010129/13000007	Procurement of grass mowing machines	587,000.00	1,397,500.00		1,400,000.00	2,500.00+	0.18%+			
11001001/23010113/13000008	Purchase of Computer Equipment	634,700.00	14,322,500.00		14,500,000.00	177,500.00+	1.22%+			
11001001/23010119/13000009	Power Generating Plant		1,380,000.00		1,500,000.00	120,000.00+	8.00%+			
11001001/23020101/13000012	Cons./Reconstruction/Renovation of offices/Lounges in GH	18,386,850.00	3,527,300.00		3,600,000.00	72,700.00+	2.02%+	150,000,000.00	80,000,000.00	90,000,000.00
11001001/23020105/13000013	Construction of water Tank	1,775,250.00	7,315,500.00		7,500,000.00	184,500.00+	2.46%+			
11001001/23050101/13000015	Governor's Special Project & intervention including AUDA-NEPAD	636,501,255.00	991,700,845.88	83,700,000.00	992,000,000.00	299,154.12+	0.03%+	1,000,000,000.00	2,000,000,000.00	2,500,000,000.00
11001001/23010115/13000018	Purchase of office equipment: Industrial Photocopying Machine	535,000.00	466,000.00		500,000.00	34,000.00+	6.80%+	80,000,000.00		
11001001/23010117/13000019	Purchase of Electrical fittings (compressors/ contactors LE		1,244,200.00	10,044,000.00	84,700,000.00	83,455,800.00+	98.53%+	150,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001/23010136/13000020	Purch. of Pub. Address Equip for Out Door Sensitiz.& enlighten activit	8,544,106.70								
11001001/23040101/13000021	Procurement of machines for clearing grasses & others							8,000,000.00		
11001001/23040104/13000022	Fumigation of Govt. House and Lodge		1,200,000.00		1,300,000.00	100,000.00+	7.69%+			
11001001/23010121/13000023	Purchase of laundry equipment: Washing Machine & others.	19,100,000.00	26,325,000.00		26,500,000.00	175,000.00+	0.66%+	50,000,000.00		
11001001/23010136/13000024	Purch of 1No video camera (Sony HD) with full Access.-Nicon	2,420,000.00								
11001001/23010120/13000025	Re-equipping of General Kitchen 1 & 2 Private Kitchen			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00		
11001001/23010136/13000026	Setting up and equipping of Enugu State Security Outfit		700,000.00	167,400,000.00	2,000,000,000.00	1,999,300,000.00+	99.97%+	1,000,000,000.00		
11001001/23020107/13000030	Construction of Staff lounge	1,570,500.00		5,022,000.00	60,000,000.00	60,000,000.00+	100.00%+			
11001001/23010118/13000036	Construction of public toilet in Government house Enugu		6,994,000.00		7,000,000.00	6,000.00+	0.09%+	60,000,000.00	65,000,000.00	65,500,000.00
11001001/23020118/13000037	Security fencing of Government House (see through fence)	10,864,400.00								
11001001/23020118/13000039	Construction of Security Posts at Entrance of Government House	653,000.00								
11001001/23010113/13000043	Recons. of Plumbing System /Pur. of Plumbing Materials: etc.	57,665,475.00	5,573,900.00	4,251,960.00	32,300,000.00	26,726,100.00+	82.74%+	50,500,000.00		
11001001/23020118/13000044	Construction of water corrosion resistant Tanks/Stand const			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+		25,000,000.00	26,000,000.00
11001001/23010112/13000050	Provision of office furniture and fittings for Focal person		2,544,000.00		2,700,000.00	156,000.00+	5.78%+			
11001001/23010101/13000051	Renovation of general & private kitchens in Government House	10,516,400.00	1,412,300.00		2,000,000.00	587,700.00+	29.39%+			
110010011/23020101/1300052	Construction of new refrigerator and air conditioner electr		3,625,600.00		3,800,000.00	174,400.00+	4.59%+			
11001001/23010134/13000053	Purchase of two (2) Potable Public Address (PA) System		9,504,000.00		10,000,000.00	496,000.00+	4.96%+			
11001002/23010112/13000002	Pur. of office furn.& fittings- & other furniture & fittings	31,140,000.00		493,830.00	5,900,000.00	5,900,000.00+	100.00%+	60,000,000.00		
11001002/23010112/13000004	Purchase of office equipment and fittings (2 tables 2 chair	798,000.00								
11001002/23010112/13000005	Renovation of office and lodge			2,762,100.00	19,500,000.00	19,500,000.00+	100.00%+			
11001002/23020101/13000006	Construction of Other Public Building	19,939,000.00								
11001002/23010130/13000009	Purchase and installation of overhead tank			284,580.00	3,400,000.00	3,400,000.00+	100.00%+			
11001002/23010114/13000011	Pur. of office equip-3Nos computer equip & other office equip.			150,660.00	1,800,000.00	1,800,000.00+	100.00%+	20,000,000.00		
11001002/23010115/13000012	Purchase of 2No Photocopying Machine			66,960.00	800,000.00	800,000.00+	100.00%+			
11001002/23010112/00000015	Purchase of window blinds and reinforcement			66,960.00	800,000.00	800,000.00+	100.00%+			
11001002/23010136/13000023	Pur. of com. equip (10 Nos walkie talkie & other com. equip)			117,180.00	1,400,000.00	1,400,000.00+	100.00%+	5,000,000.00		
11008001/23010129/13000001	Pur. of Dis. relief/rehab materials (food & non-food items)			3,348,000.00	1,500,000.00	1,500,000.00+	100.00%+	50,000,000.00	122,000,000.00	125,000,000.00
11008001/23010112/13000004	Pur.& install of 2Nos Comp set 1No HP LaserJet Printer & 1No Laptop			129,972.00	1,552,800.00	1,552,800.00+	100.00%+	1,800,000.00		
11008001/23010134/13000010	Purchase of search & rescue &personal protective equipment			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,500,000.00	6,000,000.00
11008001/23020100/13000014	Setting up of Enugu State Emergency Operation Center (EOC)							10,000,000.00		
11008001/23010129/13000015	Purchase of emergency tent materials							5,000,000.00		
11008001/23050101/13000016	Emergency response fund							50,000,000.00		
11010001/23010112/13000002	Pur of office equip. to setup Due Proc & Mon Unit in 3 Sen.			250,263.00	2,990,000.00	2,990,000.00+	100.00%+	2,300,000.00		
11010001/23010112/13000003	Pur. of Office Furn. Tables Seats and File/Document Racks			86,234.00	1,030,320.00	1,030,320.00+	100.00%+	1,000,000.00		
11010001/23010111/13000004	Prov. of Inter. facil; 3Nos Routers 4Nos Nokia X10 Tablet			108,810.00	1,300,000.00	1,300,000.00+	100.00%+	1,200,000.00		
11010001/23000001/13000006	Domestication of e-procurement in Enugu			1,422,900.00	17,000,000.00	17,000,000.00+	100.00%+	17,000,000.00		
11013001/23010105/13000001	Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	30,943,449.96	24,990,000.00		25,100,000.00	110,000.00+	0.44%+			
11013001/23010112/13000002	Purchase of furniture and fittings for ExCo Secretariat:		40,000,000.00	527,479.00	40,302,050.00	302,050.00+	0.75%+	7,000,000.00	6,000,000.00	4,500,000.00
11013001/23010112/13000011	Purchase of Office Equip (Steel Cabinet Printers UPS etc.)	10,000,000.00	168,403,765.00		168,600,000.00	196,235.00+	0.12%+			
11013001/23010112/13000012	Con & fur. of Exe. Council Sec. & Spec Serv. Bureau Off Comp	10,000,000.00						80,000,000.00	65,000,000.00	
11013001/23000005/13000017	Pur. of Official and Security Vehicles for State Government	1,457,162,636.53	2,033,108,392.40	142,290,000.00	2,034,900,000.00	1,791,607.60+	0.09%+	1,500,000,000.00	1,997,050,000.00	2,304,540,000.00
11013001/23000012/13000019	Pur of Furniture & fittings 10 padded seats etc. for the SSG		620,000.00	334,800.00	4,000,000.00	3,380,000.00+	84.50%+	3,500,000.00	3,000,000.00	
11013001/23000012/13000020	Purchase of office Equip for SSG Per. Sec Ex. Sec Directors		13,160,000.00		13,500,000.00	340,000.00+	2.52%+			
11033001/23010121/00000005	Purchase ten(10) split Unit Air conditioner for ENSACA Office			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
11033001/23010122/00000012	Proc. of HIV consumables (lubricants lancets condoms etc.)			1,004,400.00	12,000,000.00	12,000,000.00+	100.00%+			
11033001/23050101/13000042	Conduct HTC sensitization and awareness creation			1,088,100.00	4,000,000.00	4,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11101001/23030121/13000003	Construction of Other projects	3,942,798.00								
11101001/23030121/13000009	Renovation of Administration department government House			5,859,000.00	10,900,000.00	10,900,000.00+	100.00%+			
11101001/23030128/13000014	Fencing Work	21,900,000.00								
11101001/23020102/13000019	Reconstruction of collapsed fence		1,762,000.00		2,000,000.00	238,000.00+	11.90%+			
11184001/23010105/13000002	Rehab. of Volunteer Service Agency Skill Acquisition center							400,000.00		
11184001/23010112/13000003	Purchase of Office furniture							300,000.00		
11184001/23010129/13000005	Procurement of set of machine for waterproof extrusion							300,000.00		
11184001/23000012/13000008	Purchase of 1 no Hilux Jeep truck							35,000,000.00		
11052001/23010112/13000001	Purchase of Furniture (6No steel cabinets)			46,872.00	560,000.00	560,000.00+	100.00%+	600,000.00		
11013003/23010112/13000001	Purchase of Office equipment (Projector mobile public address			334,800.00	4,000,000.00	4,000,000.00+	100.00%+			
11013003/23010112/13000002	Purchase of office furniture (Executive steel cabinet book			150,660.00	1,800,000.00	1,800,000.00+	100.00%+			
67001001/23010114/13000002	Purchase of 10Nos Desktop Computers & 10Nos Printers and Accounts							2,000,000.00		
67001001/23010115/13000003	Purchase of 2 Photocopying Machines							1,500,000.00		
67001001/23010105/13000005	Purchase of 17No Motorcycles			377,900.00	1,115,000.00	1,115,000.00+	100.00%+			
67001001/23010112/13000006	Purchase of 4No Refrigerator							2,000,000.00		
67001001/23010107/13000007	Purchase 5 No. Standing Fans							2,000,000.00		
67001001/23010112/13000012	Purchase of office furniture			12,968.00	155,000.00	155,000.00+	100.00%+			
12003001/23000000/13000000	Proc. of 55 Laptop Comp. & access. for ENHA & Comm. Clerks	16,000,000.00		1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	16,200,000.00		
12003001/23010136/11000005	Procurement of 10 Nos 32" Plasma Television and Decoder			92,070.00	1,100,000.00	1,100,000.00+	100.00%+			
12003001/23010136/11000008	Pur. of 10Nos External Hard Disk for Clerk &HODs offices			25,110.00	300,000.00	300,000.00+	100.00%+	1,000,000.00		
12003001/23010128/13000001	Security. Gadgets (Metal Detector etc.)			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	10,000,000.00
12003001/23010122/13000002	Pur. of Multimedia Equip 14 Sony mini Digital Tape etc.			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	
12003001/23030121/13000003	Renov of Petrol Pump Station & other Facilities in ENHA Complex			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/23010112/13000005	Cons. of 3 of Modern 30 seater Con. Table for ENHA Con room									10,000,000.00
12003001/23020105/13000010	Provision of 1No water borehole for ENHA			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+		40,000,000.00	
12003001/23010105/13000011	Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Office			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+			
12003001/23020111/13000016	Provision of e-library in ENHA			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
12003001/23020118/13000017	Construction of Convenience and Repainting of PRS Department			251,100.00	3,000,000.00	3,000,000.00+	100.00%+		3,000,000.00	
12003001/23020118/13000018	Demarcation of Office in PRS Department			33,480.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23020118/13000019	Procurement of 2 Nos Motor Rolling Mowing Machine							3,000,000.00		5,000,000.00
12003001/23020118/13000022	Refurbishment of ENHA Canteen and Hall			418,500.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	
12003001/23010136/13000023	Provision of Intercom facility in ENHA for effective internal			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	1,000,000.00	1,000,000.00
12003001/23010122/13000024	Hosp. Equip. 5 Cylinder etc. for med. dept. in ENHA			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	2,000,000.00
12003001/23020106/13000032	Construction of 1No mini Medical Centre at ENHA			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+		150,000,000.00	100,000,000.00
12003001/23010125/13000034	Procurement of 7Nos sets of Revised Edition of Laws							7,000,000.00	7,000,000.00	7,000,000.00
12003001/23010117/13000036	Purchase of 1No Paper Shredder for Clerk's Office			4,185.00	50,000.00	50,000.00+	100.00%+			
12003001/23030128/13000037	General renovation of Enugu House of Assembly main building			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	50,000,000.00
12003001/23020119/13000038	Construction of 1No ENHA Guest House for the Speaker			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+		150,000,000.00	100,000,000.00
12003001/23010105/13000039	Procurement of vehicles for newly elected House Members							1,950,000,000.00		
12003001/23010105/13000040	Procurement of 3 Nos Veh for 3 Deputy Clerks of the House			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
12003001/23010112/13000044	Procurement of 1No Metal Mace Safe box for the safety of the			167,400.00	2,000,000.00	2,000,000.00+	100.00%+		2,000,000.00	
12003001/23010112/13000045	Procurement of 1 No Fire Insulated Best Safety Safe for Account			25,110.00	300,000.00	300,000.00+	100.00%+	500,000.00		
12003001/23010136/13000046	Procurement of 2 No Counting Machine for Accounts Department			20,925.00	250,000.00	250,000.00+	100.00%+	500,000.00		
12003001/23010112/13000049	Procurement of 7Nos Set of Upholstery Seats for the Clerk's			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		12,000,000.00
12003001/23010112/13000052	Pur. of 10Nos Mini Thermo cool Refrigerator HR142 for Clerk							1,200,000.00	1,200,000.00	
12003001/23010112/13000053	Pur of 7 Nos Steel File Cab Newcline Model Clerk & HODs Off.			33,480.00	400,000.00	400,000.00+	100.00%+	500,000.00		1,000,000.00
12003001/23010112/13000054	Proc of 8 Nos 3 Doors Book Shelve for the ENHA			418,500.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	5,000,000.00

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/23010112/13000055	Pur. of 20 Nos OX 26" Standing Fan for Clerk & Other Depts.			75,330.00	900,000.00	900,000.00+	100.00%+	1,000,000.00		1,000,000.00
12003001/23010129/13000057	Procurement of 5 Nos Hand Mowing Machine							3,000,000.00		4,000,000.00
12003001/23010108/13000060	Purchase of 1No Ambulance (Toyota Hiace Bus) for Medical Unit			2,929,500.00	35,000,000.00	35,000,000.00+	100.00%+	50,000,000.00		60,000,000.00
12003001/23010108/13000061	Proc of 4 Off. Hilux Van for DS Leader etc. in ENHA			11,718,000.00	140,000,000.00	140,000,000.00+	100.00%+			
12003001/23010112/13000067	Procurement of window blinds and accessories for the 2 top c			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	
12003001/23020101/13000071	Construction of Constituency Offices/ICT Centers in 24 State			100,440,000.00	200,000,000.00	200,000,000.00+	100.00%+			
12003001/23010106/13000072	Procurement of 2 Nos Hilux Van							100,000,000.00	120,000,000.00	
12003001/23010108/13000073	Procurement of 1 No 16 Seater Toyota Hiace Bus			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00		60,000,000.00
12003001/23010112/13000080	Procurement of 10 Nos Thermo cool Air conditioners 1horse power			83,700.00	1,000,000.00	1,000,000.00+	100.00%+			
12003001/23010112/13000082	Proc. of 10 Nos Plasma Television & decoder sets for ENHA								1,500,000.00	
12003001/23020101/13000083	Completion of the Construction of 1No ongoing Administrative			14,312,700.00	171,000,000.00	171,000,000.00+	100.00%+	30,000,000.00		
12003001/23010112/13000056	Procurement and Installation of 1No Electronic bell							1,200,000.00		
12003001/23010112/13000056	Procurement of 1No water tanker motor			2,929,500.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23020118/13000087	Relocation and Construction of concrete based Power Generating			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00		
12003001/23020118/13000088	Landscaping work and asphalting of the Administrative block			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00		
12003001/23020118/13000089	Furnishing of the Admin block in ENHA			20,088,000.00	240,000,000.00	240,000,000.00+	100.00%+	150,000,000.00		
12003001/23010113/11000001	Proc. of 5 Nos Laptop Comp. & its Access. for Service Comm			146,475.00	1,750,000.00	1,750,000.00+	100.00%+	1,500,000.00		
12003001/23010114/11000002	Procurement of 5 Nos LaserJet Printers			50,220.00	600,000.00	600,000.00+	100.00%+	750,000.00		
12003001/23010114/11000003	Procurement of 1 No Sharp Product Printer			37,665.00	450,000.00	450,000.00+	100.00%+	450,000.00		
12003001/23010113/11000004	Procurement of 5 Nos Desktop Computers and its Accessories			62,775.00	750,000.00	750,000.00+	100.00%+	1,250,000.00		
12003001/23010136/11000005	Purchase of 5 Nos Plasma Televisions and Decoder			46,035.00	550,000.00	550,000.00+	100.00%+	600,000.00		
12003001/23010105/13000001	Procurement of vehicles for the commission							500,000,000.00		
12003001/23010105/13000002	Procurement of 1 No Hyundai Salon Car			7,533,000.00	90,000,000.00	90,000,000.00+	100.00%+			
12003001/23010108/13000004	Procurement of 1 No 16 Seaters Toyota Hiace Bus			2,929,500.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23010112/13000005	Procurement of 5 Nos Executive Tables for Service Commission			62,775.00	750,000.00	750,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000007	Procurement of 10 Nos Office Tables			33,480.00	400,000.00	400,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000008	Procurement of 30 Nos Armchair for Service Commission			83,700.00	1,000,000.00	1,000,000.00+	100.00%+			
12003001/23010112/13000010	Procurement of 4 Nos sets of Upholstery seat for Service Comm							2,000,000.00	2,000,000.00	2,000,000.00
12003001/23010112/13000011	Procurement of 10 Nos Thermo cool Air conditioner 1horse power			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	1,200,000.00	1,200,000.00	
12003001/23010112/13000012	Procurement of 5 Nos Steel Cabinets			29,295.00	350,000.00	350,000.00+	100.00%+	500,000.00		
12003001/23020101/13000013	Construction and equipping of 1 No Conference Room for Servi			292,950.00	3,500,000.00	3,500,000.00+	100.00%+	8,000,000.00		
12003001/23020101/13000014	Construction of Office Building Block							100,000,000.00		
12003001/23020101/13000015	Construction of 2 Nos toilet facilities for the commission							3,000,000.00		
23001001/23020118/13000007	Takeoff Grant for ENS Arch & Proc of Archives Mat for the ST			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+	25,000,000.00		
25001001/23010105/13000001	Purchase of 1no. Commuter bus							40,000,000.00		
25001001/23010112/13000003	Purchase of office equipment: 240Nos Laptop and 240Nos Desktop	700,000.00		13,392,000.00	160,000,000.00	160,000,000.00+	100.00%+	180,000,000.00		
25001001/23010112/13000022	Purchase of Steel Cabinet for MDAs in the State			2,008,800.00	24,000,000.00	24,000,000.00+	100.00%+			
25001001/23010112/13000025	Purchase of office equipment for public Service							700,000.00		
25005001/23010112/13000003	Purchase of Office furniture for Perm Sec HODs and other (			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	1,900,000.00		
25005001/23010112/13000005	Purchase of office equipment			41,850.00	500,000.00	500,000.00+	100.00%+			
25005001/23010112/13000006	Purchase of 5No Standing Fans							240,000.00		
25005001/23010112/13000007	Purchase of 2no files/ document racks							300,000.00		
25005001/23010112/13000008	Purchase of Steel cabinet							480,000.00		
25005002/23010113/13000002	Purchase of Office equipment and accessories							900,000.00		
25005002/23000012/13000005	Purchase of office furniture: 10Nos table and 20Nos chairs			209,250.00	2,500,000.00	2,500,000.00+	100.00%+			
25005002/23010112/13000008	Purchase of office furniture (tables padded seats) for staff							550,000.00		
38001001/23050101/13000003	Development of Donor Coordination Framework for the State in			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
38001001/23050101/13000004	Collation consolidation & production state& LG APMR			502,200.00	6,000,000.00	6,000,000.00+	100.00%+			
38001001/23050101/13000005	Pur. of 2No Gubabi Steel file cabinet for HODs Admin an fin.							300,000.00		
38001001/23010114/13000006	Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 v			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	600,000.00		
38001001/23050101/13000007	Development of M & E Policy for the State							4,000,000.00		
38001001/23050101/13000009	Monitoring and Evaluation of the implementation of Social Pr			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/23010136/13000013	Installation of wireless storage device & networking of ICT			711,450.00	8,500,000.00	8,500,000.00+	100.00%+	3,000,000.00		
38001001/23010112/13000015	Purchase of 3No Refridgerators for 2 Directors of Planning							930,000.00		
38001001/23010119/13000017	Procurement of 1 Nos of SUMEC fireman Generating set for the							96,000.00		
38001002/23010101/13000003	Purchase of 1Non Toyota Hilux 4WD DC ATP LS Prem ED							36,000,000.00		
38001002/23010101/13000005	Purch. of 30no Android Phones 30no Laptops p/copiers & printer			175,770.00	2,100,000.00	2,100,000.00+	100.00%+			
38001002/23050101/13000006	Purch of 6 No Motorcycles for data collection at zonal office							2,400,000.00		
38004004/23050101/13000010	Data collection analysis management and publication of: St			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+		44,000,000.00	48,400,000.00
38004004/23050103/13000013	GRID3 Project - Updating of Enugu State datasets on GRID3 Po	2,636,720.00		418,500.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,600,000.00	7,260,000.00
38004004/23050103/13000014	Purchase of hardware and software needed for the State			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
13002001/23010130/13000002	Purchase of training kits and equipment			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	7,000,000.00	7,500,000.00
13002001/23010113/13000005	Purchase of communication equipment (including accessories			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00		
13002001/23000007/13000007	Provision of seat around Uwani Training pitch			1,004,400.00	12,000,000.00	12,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13002001/23000018/13000008	Construction of Fence around Uwani Training Pitch			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	10,000,000.00	
13002001/23010113/13000009	Purchase of 4 computer equipment and accessories			292,950.00	3,500,000.00	3,500,000.00+	100.00%+	1,500,000.00		
13002001/23010119/13000014	Purchase of 1No 30KVA Power Generating Set			92,070.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00		
40001001/23010105/13000001	Purchase of 1No Toyota Hilux Van 4WD			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	28,000,000.00		
40001001/23010114/13000003	Purchase of office equipment:			215,946.00	2,580,000.00	2,580,000.00+	100.00%+	2,910,000.00		
40001001/23010112/13000004	Pur of Off Furniture & Fittings: Exec. Table & Chairs window blinds			426,870.00	5,100,000.00	5,100,000.00+	100.00%+	2,750,000.00	1,350,000.00	1,000,000.00
40001001/23010108/13000005	Establishment of State Audit Commission			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
40001001/23030128/13000007	Earth work landscaping of part of office compound and cons			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
40001001/23010112/13000010	Renovation of Generator House			376,650.00	4,500,000.00	4,500,000.00+	100.00%+	3,000,000.00		
40001002/23010105/13000001	Purchase of 1No Toyota Hilux Van (2.7 VVT.1)			2,176,200.00	26,000,000.00	26,000,000.00+	100.00%+	36,000,000.00		
40001002/23010113/13000002	Purchase of 10Nos laptop computers for use at head and zonal			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
40001002/23010112/13000003	Purchase of office furniture for Head Office and three Zonal			217,620.00	2,600,000.00	2,600,000.00+	100.00%+	2,600,000.00		
40001002/23010113/13000004	Establishment of Local Government Audit Commission							50,000,000.00		
47001001/23020101/13000001	Fencing & renovation of Civil Service Comm offs & premises	19,566,150.00								
47001001/23010112/13000002	Furnishing of Chairman Permanent Secretary Four members an	12,168,916.00								
47001001/23010112/13000003	Purchase of office furniture: 10Nos steal cabinets 10Nos Ch	2,880,506.00		418,500.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00		
47001001/23020125/13000004	Purchase of 1No Motor Bike (Carter) for dispatch of mails			41,850.00	500,000.00	500,000.00+	100.00%+	450,000.00		
47001001/23010112/13000007	Purchase of 8Nos Desktops computers 3Nos photocopiers 8Nos	375,000.00	1,967,000.00	271,188.00	3,240,000.00	1,273,000.00+	39.29%+	3,480,000.00		
47001001/23030121/13000008	Renovation of some offices in the Civil Service Commission			4,687,200.00	56,000,000.00	56,000,000.00+	100.00%+	57,000,000.00		
47001001/23020101/13000009	Construction of 6Nos toilet facilities for staff			460,350.00	5,500,000.00	5,500,000.00+	100.00%+	6,500,000.00		
47001002/23010108/13000003	Purchase of 1No Toyota Hiace 18 sitter Bus for supervision o							36,000,000.00		
48001001/23010112/13000003	Furnishing of ENSIEC Offices in the 3 Senatorial Zones							7,500,000.00		
48001001/23020101/13000005	Building of ENSIEC Office in Udenu LGA Headquarters			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
48001001/23010112/13000007	Purchase and Installation of two air conditioners for ENSIEC			42,187.00	504,000.00	504,000.00+	100.00%+	504,000.00		
48001001/23020101/13000008	Building of ENSIEC Office in Nsukka LGA for Enugu North Sen.			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
48001001/23020101/13000009	Building of ENSIEC Office in Nkanu West LGA for Enugu East S			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
48001001/23020101/13000010	Building of ENSIEC Office in Awgu LGA for Enugu West Senator			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
51001001/23050102/13000001	Creation of Local Government Website			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
51001001/23010112/13000002	Purchase of office equipment (7No standing fans)			297,135.00	3,550,000.00	3,550,000.00+	100.00%+			
62001002/23010102/13000003	Procurement of Staff of Office for Traditional Rulers			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
62001002/23010125/13000005	Production of 450 copies of Eligibility Manual criteria for			52,731.00	630,000.00	630,000.00+	100.00%+	3,500,000.00		
62001002/23010112/13000011	Purchase of Office Equipment; (1No Refridgerators 4No Stand			66,960.00	800,000.00	800,000.00+	100.00%+	1,500,000.00		
63001001/23010105/13000001	1No Standard 18 Seater Bus for official use			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
63001001/23010112/13000003	Replacement of 4Nos Elevator at the State Secretariat			10,044,000.00	120,000,000.00	120,000,000.00+	100.00%+			
63001001/23010112/13000005	Purch of Office Equipment: 3Nos refrigerator and 3 Nos Stabilizer			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
63001001/23050101/13000006	State Counterpart fund for SDGs/AUDA NEPAD State Track Project							300,000,000.00		
63001001/23050101/13000008	Provision of Directional Signage at the State Secretariat			209,250.00	2,500,000.00	2,500,000.00+	100.00%+	2,700,000.00		
63001001/23050101/13000009	African Union Development Agency/New Partner for African Dev							300,000,000.00		
29001001/23020123/13000003	Procurement of office equipment for traffic management office		3,346,000.00	585,900.00	7,000,000.00	3,654,000.00+	52.20%+	8,000,000.00		
29001001/23020127/13000004	Proc of equip for pub enlightenment such as horn speaker sys			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
29001001/23010104/13000005	Procurement of 10Nos Power bike with digital security system			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
29001001/23020124/13000008	Development of park for buses taxis and tricycles at Emene			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
29001001/23010114/13000010	Procurement of office equipment: 10Nos computer sets			418,500.00	2,600,000.00	2,600,000.00+	100.00%+	5,000,000.00		
29001001/23010112/13000011	Procurement of office furniture (10 Nos. Padded executive ta			334,800.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00		
29001001/23050102/13000015	Vehicle retrofitting dev. for emission inventory data			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
29001001/23020118/13000023	Establishment of model driving school							50,000,000.00		
29001001/23010136/13000025	Procurement of20 Nos smart Traffic control stand with solar							10,000,000.00		
29001001/23010104/13000028	Purchase and installation of 20 Nos modern digital camera							5,000,000.00		
29001001/23010107/13000029	Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)							100,000,000.00		
15001001/23020113/01000055	Raising of Hybrid oil palm seedlings (Tenera) for field plan			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	60,000,000.00	50,000,000.00	50,000,000.00
17018001/23050101/13000001	Purchase and Installation of Accounting Software (SAGE 500)			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17018001/23010125/13000020	Provision of library equipment & books 250Nos computers E		550,894.73	2,929,500.00	35,000,000.00	34,449,105.27+	98.43%+	50,000,000.00		
17018001/23010105/13000033	Purchase of 2 no staff buses							80,000,000.00		
17018001/23010105/13000038	Purchase of Agric Input and Horticultural crops							61,500,000.00		
17018001/23010112/13000043	Accreditation of 10 new courses and re-accreditation of 10 e							200,000,000.00		
17018001/23020118/13000043	Provision renovation and furnishing of general Offices and							40,000,000.00		
15102005/23010113/13000001	Purchase of office equipment (4 GPS for 4 community facility							2,065,000.00		
15102005/23010127/13000002	Purchase of 8 sets of personal protective equipment (Nose m							112,000.00		
15102005/23010128/13000003	Uniform & gadgets (rain boot rain cape torch light & whist							23,800.00		
15102005/23010112/13000004	Purchase of furniture (6 no tables and 8 chairs)							990,000.00		
15102007/23050100/13000002	Consultancy Services							19,600,000.00		
20001001/23050101/13000001	Consolidation of shares with CSCS			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
20001001/23010119/13000004	Pur of 1 60KVA soundproof Perkins/Yorc genset with Cable etc.		13,022,000.00	669,600.00	13,100,000.00	78,000.00+	0.60%+	8,000,000.00		
20001001/23010100/13000008	Purchase of HDMI enabled TV (75 inches) wireless speakers f							3,500,000.00		
20001001/23010112/13000009	Purchase and Installation of 4No Air conditioners (Split unit			1,171,800.00	14,000,000.00	14,000,000.00+	100.00%+	2,000,000.00		
20001001/23010112/13000011	Purchase of office furniture							3,500,000.00		
20007001/23010141/13000012	Pur & install of 2 Stanchion stand & 4 O/H tanks 4 000 Liters			334,800.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
20001001/23010112/13000014	Furnishing of newly renovated Dome (Phase 1)							80,000,000.00		
20007001/23010119/14000002	Provision of 7 Nos CCTV cameras and 5nos solar/electric light							10,000,000.00		
20007001/23010113/11000002	Purchase and installation of 23No high performance HP branded	64,876,200.00								
20007001/23010112/13000001	Refurbishing of 3Strong Room doors & 25Gubabi Safes at Awgu, Enugu Main & AG's Office			436,490.00	5,215,000.00	5,215,000.00+	100.00%+			
20007001/23010112/13000002	Purchase of Furniture and Fittings for Sub -Treasuries			335,213.00	4,005,000.00	4,005,000.00+	100.00%+			
20007001/23020101/13000003	Rehabilitation of Enugu Main Sub-Treasury		15,752,515.00		16,000,000.00	247,485.00+	1.55%+			
20007001/23010115/13000006	Purchase of office equip 5 nos. (photocopying machine etc.	425,000.00	1,067,625.00	251,100.00	3,000,000.00	1,932,375.00+	64.41%+			
20007001/23010112/13000008	Purchase of 20 No. 106A and 2 No. 108 Gubabi Safes for MDAs			1,120,743.00	13,390,000.00	13,390,000.00+	100.00%+			
20007001/23010112/13000012	Purchase of 23No ceiling fans for Awgu Nsukka Oji River O	345,000.00								
20007001/23010112/13000013	Purchase of 115No plastic chairs for Awgu Nsukka Oji River	947,840.00								

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20007001/23010112/13000014	Purchase of 43 long wooden benches for Awgu Nsukka Oji River	430,000.00								
20007001/23010112/13000015	Purchase of 29No office arm padded chairs for Awgu Nsukka	435,000.00								
20007001/23010113/13000016	Purchase of 19No Office tables for Awgu Nsukka Oji River	665,000.00								
20007001/23050102/13000018	Upgrading of IPSAS software from cash to accrual							200,000,000.00		
20007001/23050102/13000019	Purchase of 10 Executive office arm chairs and tables for Ac							500,000.00		
20007001/23050102/13000021	Refurbishing of Computer Systems at AG's Office	456,000.00								
20007001/23050102/13000022	Upgrading of SIFMIS software to CBN TSA/End to end EFT compl							250,000,000.00		
20007001/23010115/13000023	Production of stamp Duty Steel iron Dices: The stamp duty ir							10,800,000.00		
20007001/23010115/13000024	Repairs of stamp Duty Dicing Machine							870,000.00		
20007001/23020101/13000025	Retiling/Repairs of Awgu Sub-Treasury							5,000,000.00		
20008001/23020101/13000006	Construction of 4Nos tax/licenses offices and complete perim			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+	115,000,000.00	8,000,000.00	
20012001/23010112/13000010	Pur of Off fur for off in the H/Qtrs. 6 AC 6 OX standing etc.			133,083.00	1,590,000.00	1,590,000.00+	100.00%+	2,540,000.00		
20012001/23010105/13000011	Purchase of 1No 1000 capacity GP Tank and accessories			37,665.00	450,000.00	450,000.00+	100.00%+	300,000.00		
20012001/23010104/14000002	Pur of 2 KC Soyany Motorcycles for distrib of Demand Notice							960,000.00	1,000,000.00	
22001001/23050101/13000001	Traders Empowerment scheme 4th edition for 57 major urban MKT			41,850,000.00	500,000,000.00	500,000,000.00+	100.00%+			
22001001/23010113/13000006	Purchase of 8Nos laptops for HODs for official document prep			160,704.00	1,920,000.00	1,920,000.00+	100.00%+		560,000.00	
22001001/23010104/12000011	Purchase of Motorcycles for ROBP bill (demand notice) distrib			920,700.00	11,000,000.00	11,000,000.00+	100.00%+			
22001001/23010112/13000013	Purchase of office furniture (2 Nos standing fan 1 no 32 p			130,572.00	1,560,000.00	1,560,000.00+	100.00%+	1,600,000.00		
20008001/23010129/13000018	Procurement of 30Nos equipment for produce field-on the spot			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23010106/13000021	Purchase of 10 Nos brand new mini buses for revenue drive an							60,000,000.00		
20008001/23020118/13000026	Cons of shops renov & remodel of dilap toilet&3 gates @N/Hv etc.		5,999,100.00	1,674,000.00	20,000,000.00	14,000,900.00+	70.00%+	10,000,000.00		
20008001/23050102/13000029	Computerization/automation of market development and export p			334,800.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
22001001/23010114/13000033	Pur of Off equip 5 colored Prin 5 black & white Photocopy etc.			112,995.00	1,350,000.00	1,350,000.00+	100.00%+	4,000,000.00	2,000,000.00	
22001001/23020118/13000034	Construction of 6No produce inspection post/boots at designated			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
20008001/23020118/13000035	Construction of drainages within Orba international market p							10,000,000.00		
20008001/23020118/13000036	Renovation and upgrading of dilapidated revenue court							10,000,000.00		
20008001/23020118/13000037	Republishing of produce school of technology Enugu							6,000,000.00		
20008001/23010113/13000038	Purchase of public address system for enlightenment and sensitiz							3,500,000.00		
22018003/23010102/13000003	Chippings lafarating with coal-tar in the premises			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
22018003/23030121/13000004	Rehabilitation and Asphalting of Enugu State Marketing company							103,123,000.00		
22001002/23050101/13000001	Project concept development and promotion			2,092,500.00	21,150,000.00	21,150,000.00+	100.00%+			
27001001/23010113/13000001	Purchase of 7Nos Desktop Computer and accessories			100,440.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,800,000.00
27001001/23010115/13000002	Purchase of office equipment: 2Nos Photocopying Machine 2No			92,070.00	1,100,000.00	1,100,000.00+	100.00%+			
27001001/23050101/13000004	Installation of Law pavilion live time license and annual up			15,066.00	180,000.00	180,000.00+	100.00%+	200,000.00		
27001001/23010121/13000010	Renovation of bungalows at former forestry comm premises			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
27001001/23010112/13000011	Purchase of office furniture for Management Dev Cent			79,515.00	950,000.00	950,000.00+	100.00%+	1,750,000.00		
27001001/23010121/13000010	Interlock of 30 by 20 Square meters of the productivity comp							720,000.00		
27001001/23010124/13000013	Procurement of 1No embroidery machine 4Nos mannequins 1No							950,000.00		
28001001/23020127/11000016	Perimeter fencing (15 KM)							450,000,000.00		
28001001/23050101/12000005	Establishment of research and fabrication centre			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
28001001/23010112/13000003	Equipment of Raw Material Resource and Consultancy Centre			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23010129/13000007	Water reticulation to all facilities and students hostels							120,000,000.00		
29053001/23010108/13000001	Pur of 10 Coal City Bus (Ashock layland 38 seater buses)							450,000,000.00		
29053001/23010124/13000005	Pur of Workshop Equip: 1No Vulcanizer pumping machine etc.			439,425.00	5,250,000.00	5,250,000.00+	100.00%+			
29053001/23010124/13000006	Purchase of Workshop Tools: 5 sets of different tool boxes			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	507,000.00		
29053001/23010107/13000014	Purchase of 1No Towing Truck (10 tyres 35 tons Mack)			2,469,150.00	29,500,000.00	29,500,000.00+	100.00%+			
29053001/23010124/13000021	Purchase of 1no Leventis injector/Nozzle power service machi							1,400,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
29053001/23010105/13000001	Purchase of 5No Toyota Hiace Bus							40,000,000.00	80,000,000.00	80,000,000.00
29053001/23020124/13000002	Con of lockup shops transit camp & toilet facil @ Enugu Depot							5,000,000.00	5,000,000.00	5,000,000.00
29053001/23020101/13000005	Opening of new depots/routes in Lagos and Abuja							3,000,000.00	3,000,000.00	3,000,000.00
29053001/23010112/13000006	Purchase of office equipment							1,000,000.00	3,000,000.00	3,000,000.00
34001001/23030121/13000002	Repair renovat and mainte of Enugu State House of Assembly		2,362,000.00		2,400,000.00	38,000.00+	1.58%+			
34001001/23020101/13000003	Construction of Fence		26,729,375.00		26,800,000.00	70,625.00+	0.26%+			
34001001/23030121/13000005	Repair and Renovation work at the office Enugu State		124,785,813.75		124,800,000.00	14,186.25+	0.01%+			
34001001/23010133/13000006	Purchase of Office Equipment		181,236,073.72		181,400,000.00	163,926.28+	0.09%+			
34001001/23020101/13000009	Construction of Facilities at Enugu State University of Science		224,871,047.96		224,900,000.00	28,952.04+	0.01%+			
34001001/23030121/13000012	Constr of block Wall Fence at En & Nsuka Area Offices		10,754,602.05		10,800,000.00	45,397.95+	0.42%+			
34001001/23030121/13000014	Construction/Renovation of Public Buildings in Enugu State	8,924,110,620.39	1,066,164,303.65		1,066,600,000.00	435,696.35+	0.04%+			
34001001/23020101/13000017	Construction of block Wall Fence at NYSC Orientation Camp		301,630,000.00		301,700,000.00	70,000.00+	0.02%+			
34001001/23020119/13000018	External Works and Landscaping at SUMAS Igbo-Eno							1,000,000,000.00		
34001001/23020123/13000022	Provision of Solar Power Street Lightings and Generating Set	1,050,377,661.10	23,348,300.00		23,400,000.00	51,700.00+	0.22%+			
34001001/23020114/13000027	Construction of 7 KM perimeter fence and gate house at SUMAS							1,000,000,000.00		
34001001/23020118/13000030	Completion of the Construction of Facilities landscaping							50,000,000.00		
34001001/23020102/13000032	Const and Completion of Governor's Lodge Asokoro Abuja		94,619,707.42		94,700,000.00	80,292.58+	0.08%+			
34001001/23020105/13000033	Const of Twin water fall and Swim Pool Governors lodge	45,936,825.00	301,148,540.00		301,200,000.00	51,460.00+	0.02%+			
34001001/23030101/13000037	Completion of construction of 1 no 10 classroom building for		145,228,675.58	29,462,400.00	164,000,000.00	18,771,324.42+	11.45%+	93,653,000.00		
34001001/23020118/13000038	Completion of construction of 1 no 10 classroom building for		48,409,558.38	29,462,400.00	50,800,000.00	2,390,441.62+	4.71%+	93,653,000.00		
34001001/23020118/13000039	Completion of construction of 1 no 12 classroom building for		124,267,918.52	45,198,000.00	140,000,000.00	15,732,081.48+	11.24%+	225,697,000.00		
34001001/23020118/13000040	Completion of construction of 1 no 12 classroom for faculty o		124,267,918.52	32,977,800.00	144,000,000.00	19,732,081.48+	13.70%+	96,520,000.00		
34001001/23020118/13000041	Completion of Construction of 1 no 8 classroom building for		54,946,658.32	27,621,000.00	80,000,000.00	25,053,341.68+	31.32%+	122,361,000.00		
34001001/23020118/13000042	Completion of construction of 1 no 8 classroom building for f		129,181,414.36	27,621,000.00	130,000,000.00	818,585.64+	0.63%+	48,127,000.00		
34001001/230'20118/13000043	Completion of construction of 120 bedroom hostel at SUMAS		225,763,335.31	41,598,900.00	247,000,000.00	21,236,664.69+	8.60%+	67,704,000.00		
34001001/23020118/13000045	Digitalization of the Contract Administration in Ministry of							50,000,000.00		
34001001/23020118/13000046	Completion of the Construction of 3 Storey Student Hostel building		114,195,246.13	11,048,400.00	116,900,000.00	2,704,753.87+	2.31%+	30,000,000.00		
34001001/23020118/13000047	Completion of the construction of Perimeter Fence and Landscaping		3,244,388.08	167,400.00	3,300,000.00	55,611.92+	1.69%+			
34001001/23010140/13000050	Estab of Enugu Stadium Matl Testing Lab Quality control/Inspec etc.			8,370,000.00	5,300,000.00	5,300,000.00+	100.00%+	200,000,000.00		
34001001/23020118/13000052	Furnishing of 10No Duplex Govt Houses @ Old Government Lodge							200,000,000.00		
34001001/23020101/13000055	External Works - Landscaping Water and Electricity etc.		41,767,436.77	8,370,000.00	73,200,000.00	31,432,563.23+	42.94%+			
34001001/23020105/13000056	Ext Works Landscape @the 5New Cons Fire Services Stadium @Ogurute etc.			8,370,000.00	33,600,000.00	33,600,000.00+	100.00%+			
34001001/23020101/13000058	Completion of the construction of Nsukka Zonal Secretariat		80,388,339.77	1,171,800.00	80,400,000.00	11,660.23+	0.01%+	10,000,000.00		
34001001/23020118/13000062	Comp/Con of Fence etc. of the Customary Court of Appeal Enugu		7,423,521.00	669,600.00	8,000,000.00	576,479.00+	7.21%+			
34001001/23030101/13000063	Comp of Old Govt Lodge Enugu & Con of Annex GRA Enugu.		6,855,172.70	2,511,000.00	30,000,000.00	23,144,827.30+	77.15%+			
34001001/23020118/13000065	Comp of the construction of Proposed Court of Appeal Enugu		133,733,560.00	10,044,000.00	133,800,000.00	66,440.00+	0.05%+			
34001001/23020118/13000071	Compl of Const of Facilities at the Proposed Mopol Squa Ekwe		522,907,782.16	29,295,000.00	522,907,800.00	17.84+	0.00%+			
34001001/23020118/13000073	Comp/Con of Enugu Stadium Infect Disease Hospital Coliery Hosp LOIII		1,563,866.65	920,700.00	11,000,000.00	9,436,133.35+	85.78%+			
34001001/23020118/13000075	Comp/Con of 34 Model Customary Court Buildings in Enugu State		10,805,364.86	4,185,000.00	50,000,000.00	39,194,635.14+	78.39%+			
34001001/23020118/13000076	Construction of the Nsukka Civic Centre			29,713,500.00	53,300,000.00	53,300,000.00+	100.00%+			
34001001/23020118/13000078	Cons. of Customary Court of Appeal Conference Hall E/North		2,573,463.15		2,600,000.00	26,536.85+	1.02%+			
34001001/23020118/13000079	Compl. of the Install. of Astrotourf etc. Works @ Nsuka Stadium		113,567,174.90		113,700,000.00	132,825.10+	0.12%+			
34001001/23020118/13000083	Gen Landscaping works Prov& Install of Exter Elect @ Old Govt Lodge		148,857,108.67		148,900,000.00	42,891.33+	0.03%+			
34001001/23020118/13000085	Comp of the Construction of ESUT Teaching Hospital Igbo Eno		42,050,002.50	43,942,500.00	86,892,200.00	44,842,197.50+	51.61%+			
34001001/23020118/13000086	Construction and lightening of Helipad at SUMAS Igbo-Eno							250,000,000.00		
34001001/23020118/13000087	Completion of access and internal road network at SUMAS Igb							500,000,000.00		
34001001/23020118/13000088	Completion of the construction and equipping of SUMAS Teaching		57,832,960.00		57,900,000.00	67,040.00+	0.12%+	1,500,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020118/13000089	Completion of additional Works of (Commander's House Deputy		115,606,877.03		115,700,000.00	93,122.97+	0.08%+	19,000,000.00		
34001001/23020118/13000090	Completion of Construction of Nsukka Conference centre Nsukk							38,000,000.00		
34001001/23020118/13000091	Completion of completion of Astrotourf and Tratan tracks fl							94,449,000.00		
34001001/23020118/13000093	Proposed Works in Phase II at Old Government Lodge Enugu No							650,000,000.00		
34001001/23010100/13000094	Furnishing of Court of Appeal GRA Enugu, Enugu State.							50,000,000.00		
34001001/23020118/13000041	General landscaping works fencing and gate erosion control			16,740,000.00	42,100,000.00	42,100,000.00+	100.00%+			
34001001/23020114/13000056	Earthroad/Spot improvement/connectivity to Communities		72,685,763.20	83,700,000.00	150,000,000.00	77,314,236.80+	51.54%+			
34001001/23020118/17000228	Furnishing and equipping of the 24 Nos apartments at Old Gov							360,000,000.00		
34001001/23020118/17000229	Furnishing and equipping of the Nsukka Conference centre							400,000,000.00		
34001001/23020114/17000230	Completion of Construction of New University Gate Nru Junction							148,000,000.00		
34001002/23000114/13000002	State Counterpart fund Provision for (RAAMP)	1,233,456,181.07						400,000,000.00		
36004001/23010100/13000003	Purchase of Power Generating Set (3.5KVA)			16,740.00	200,000.00	200,000.00+	100.00%+			
36001001/23030118/12000008	Purchase and installation of solar power for some selected p			1,757,700.00	21,000,000.00	21,000,000.00+	100.00%+			
52102001/23050101/13000001	Urban Water Sector: State Counterpart funding	247,000,000.00		480,856,500.00	846,750,000.00	846,750,000.00+	100.00%+			
52102001/23050101/13000002	Customer Enumeration of Enugu and Nsukka Urban Water Supply:			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+			
52102001/23050101/13000003	Control of effluent from factories to our water production s			418,500.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	5,000,000.00	5,000,000.00
52102001/23050101/13000006	Procurement of 3 No Hilux Office Vehicles							105,000,000.00		
54001001/23050100/13000004	Evaluation of the implementation status of One Community One			2,259,900.00	27,000,000.00	27,000,000.00+	100.00%+			
54001001/23050101/13000006	Bi-Annual Community engagement with town union executives in			418,500.00	5,000,000.00	5,000,000.00+	100.00%+			
54001001/23020113/13000008	Procurement of Locally fabricated mechanized Agric. Equipment			5,859,000.00	70,000,000.00	70,000,000.00+	100.00%+			
54001001/23020118/13000012	Implementation & Evaluation of second tranche of One Community			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,494,000,000.00		
54001001/23020118/13000015	Enumeration of markets in the rural communities to enable the			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
54001001/23010129/13000025	Procurement of 50 Nos Sowing machines in 30 selected comty			5,022,000.00	60,000,000.00	60,000,000.00+	100.00%+			
54001001/23020118/13000026	Building of Incubation centre for job creation & empowerment			7,533,000.00	90,000,000.00	90,000,000.00+	100.00%+			
54001001/23050101/13000010	Development & Production of Town Union Laws &Guidelines (Con							6,000,000.00		
54001002/23050101/13000001	State Counterpart contribution for financing of State Micro	119,640,964.83								
54001003/23020118/13000003	Construction of Civic Centres in the 3 Senatorial zones							50,000,000.00	43,500,000.00	105,000,000.00
54001003/23020118/13000005	Completion of CDP ongoing 16 projects in the 3 senatorial zones			15,735,600.00	188,000,000.00	188,000,000.00+	100.00%+	48,000,000.00	38,000,000.00	35,000,000.00
54001003/23050103/13000006	Conduct monitoring and evaluation of CDP projects							4,500,000.00	5,000,000.00	6,000,000.00
54007001/23010136/13000006	Procurement and installation of HF/VHF/UHF Radio Communication							12,000,000.00		
54007001/23010107/13000009	Purchase of 5No water tanker			12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+	90,000,000.00	60,000,000.00	
54007001/23020101/13000010	Construction of Chief Fire's office & Admin. Office at Ogui			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
54007001/23010112/13000011	Purchase of office furniture tables chairs TV sets etc.							35,000,000.00		
60001001/23050101/13000001	Start-up Grant for Office of the Surveyor General Enugu St			21,707,595.00	259,350,000.00	259,350,000.00+	100.00%+			
60001001/23010105/13000002	Purchase of Motor Vehicles: 2No Hilux Van							72,000,000.00		
60001001/23030121/13000004	Renovation of Office building (Town Planning block)			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+	7,000,000.00		
60001001/23010112/13000005	Purchase of furniture and fittings for Admin & supply etc.			1,255,500.00	15,000,000.00	15,000,000.00+	100.00%+	17,200,000.00		
60001001/23050101/13000007	Development of street maps for Enugu and Nsukka Urban			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+	42,000,000.00		
60002001/23010112/13000001	Purchase of Office Furniture							8,505,000.00		
60002001/23010106/13000002	Purchase of2Nos Hilux (Toyota)							72,000,000.00		
64001001/23010112/13000002	Purchase of office equipment (1No 2Hp AC steel cabinet 6 No			37,703.00	450,500.00	450,500.00+	100.00%+	4,500,000.00		
64001001/23050101/13000000	UNICEF Progressing Action on Resilient Systems for Nutrition			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
64001001/23050101/13000006	Cap Building for Program (OGP Food & Nutrition) in the State			29,295,000.00	350,000,000.00	350,000,000.00+	100.00%+			
64001001/23010104/13000008	Purchase of 1No motorcycles for dispatch			29,295.00	350,000.00	350,000.00+	100.00%+	500,000.00		
64001001/23050103/13000009	Development of M&E Framework for the State			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00		
64001001/23010112/13000010	Purchase of office Furniture and Fittings for State CARES Co							5,000,000.00		
64001001/23010112/13000011	Purchase of security uniform and gadgets for 2 security office							500,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
18011001/23000000/00000000	Purchase of Computer Equipment			1,321,623.00	15,790,000.00	15,790,000.00+	100.00%+	16,330,000.00		
18011001/23020102/06000001	Design construction and furnishing of 20Nos 5 bedroom duple							600,000,000.00	450,000,000.00	450,000,000.00
18011001/23010108/13000002	Purchase of 1No Toyota Hiace utility vehicle for the Commission			10,044,000.00	120,000,000.00	120,000,000.00+	100.00%+	30,000,000.00		
18011001/23020118/13000003	Construction and installation of burglary proofs in JSC office	1,486,500.00								
18011001/23010112/13000006	Purchase of 5No Gubabi fire proof safe			188,325.00	2,250,000.00	2,250,000.00+	100.00%+	2,950,000.00		
18011001/23010121/13000009	Furnishing of rented apartments for appointment of 20Nos Hon			16,740,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
18011001/23010105/13000010	Purchase of 2 No Motorcycles for the dispatch of mails			58,590.00	700,000.00	700,000.00+	100.00%+	800,000.00		
26001001/23010114/11000003	Partitioning and equipping of ICT Unit:			744,930.00	8,900,000.00	8,900,000.00+	100.00%+	19,600,000.00		
26001001/23020101/13000002	Construction of DPP Offices and other Departmental Offices			3,348,000.00	40,000,000.00	40,000,000.00+	100.00%+			
26001001/23010105/13000004	Purchase of 20No Security Fire Proof Steel cabinets			954,180.00	11,400,000.00	11,400,000.00+	100.00%+			
26001001/23010105/13000006	Construction of ground water tank and water harvester in Mi			1,088,100.00	13,000,000.00	13,000,000.00+	100.00%+			
26001001/23010125/00000011	Purchase of office equipment for Enugu State Task Force on H			121,278.00	1,449,000.00	1,449,000.00+	100.00%+			
26001001/23020127/13000012	Furnishing and equipping of AGPT CRMC ESIRT Offices			25,110,000.00	300,000,000.00	300,000,000.00+	100.00%+	25,000,000.00		
26001001/23010112/13000014	Furnishing and equipping of zonal DPP offices and other department			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26001001/23010112/13000015	Purchase of office furniture/fittings for Enugu State Task F			192,510.00	2,300,000.00	2,300,000.00+	100.00%+			
26051001/23010112/13000002	Purchase of office furniture and fittings (84 leather seats			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	20,000,000.00	25,000,000.00
26051001/23010113/13000003	Purchase & Installation of computer equipment and accessories	5,078,000.00	7,200,900.00	418,500.00	7,300,000.00	99,100.00+	1.36%+	1,000,000.00	5,000,000.00	6,000,000.00
26051001/23010123/13000004	Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	2,000,000.00
26051001/23010129/13000005	Purchase of communication equipment for Judges (133No Glo mo		5,412,200.00	41,850.00	5,420,000.00	7,800.00+	0.14%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23020102/13000006	Construction of office building: 2Nos high court buildings i		75,104,429.00	167,400,000.00	1,895,300,000.00	1,820,195,571.00+	96.04%+	700,000,000.00	600,000,000.00	300,000,000.00
26051001/23030101/13000008	Rehabilitation of Post House of 8 Hon. Judges			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	20,000,000.00
26051001/23020101/13000010	Construction of Court		42,213,360.00		42,300,000.00	86,640.00+	0.20%+			
26051001/23030121/13000011	Rehabilitation/Repair of Magistrate Court Buildings at Awgu			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	70,000,000.00	70,000,000.00
26051001/23010101/13000012	Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs			209,250.00	200,000.00	200,000.00+	100.00%+	2,500,000.00	1,000,000.00	1,000,000.00
26051001/23010106/13000013	Purchase of 2Nos Hilux Van for Chief Registrar and Protocol			4,185,000.00	7,700,000.00	7,700,000.00+	100.00%+			
26051001/23010141/13000014	Purchase of 1No 17 Tonne Water Tanker for Judiciary			1,674,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26051001/23010108/13000015	Purch. of 1No.18 Seaters Toyota for Judiciary			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	25,000,000.00	30,000,000.00
26051001/23010114/13000016	Purchase of 10No HP printers			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23010118/13000017	Purchase of 10Nos Mustel 600CP Scanners			33,480.00	400,000.00	400,000.00+	100.00%+	200,000.00	400,000.00	500,000.00
26051001/23010112/13000018	Purchase of official Cars for Learned Magistrates			66,960,000.00	800,000,000.00	800,000,000.00+	100.00%+			
26051001/23050102/13000020	Purchase of 5No Computer software packages in Law Accounting			41,850.00	500,000.00	500,000.00+	100.00%+			
26051001/23020127/13000022	Purchase of 1 No Projector for High Court of Justice Enugu	22,812,942.50		19,664.00	235,000.00	235,000.00+	100.00%+	200,000.00		
26051001/23030127/13000023	Rehabilitation/Repair of ICT infrastructure: Repair of ICT e			1,004,400.00	7,100,000.00	7,100,000.00+	100.00%+	12,000,000.00	1,000,000.00	13,000,000.00
26051001/23050102/13000024	Acquisition of Computer Software application in law account							500,000.00	500,000.00	600,000.00
26051001/23010112/13000025	'Purchase of 10No Photocopying Machine			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	2,000,000.00	3,000,000.00
26051001/23010117/13000026	Purchase of 5Nos Blue Pencil Shredding Machine			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23010125/13000027	Purchase of Library books and equipment: LB-SBW steel book			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	3,000,000.00	4,000,000.00
26051001/23010128/13000028	Purchase of security equipment (CCTV human scanning implem			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	3,000,000.00	4,000,000.00
26051001/23010105/13000030	Purchase of vehicles for High Court Judges			50,220,000.00	600,000,000.00	600,000,000.00+	100.00%+			
26051001/23010102/13000031	Purchase of Gubabi safe for Enugu North South and East Magi	72,000,000.00		150,660.00	1,800,000.00	1,800,000.00+	100.00%+	800,000.00	2,000,000.00	3,000,000.00
26051001/23030121/13013032	General Landscaping Furnishing and Equipping of 10 No. Magistrate			62,775,000.00	750,000,000.00	750,000,000.00+	100.00%+	750,000,000.00		
26051001/23010112/13000033	Furnishing of magistrate court building 1x8 court rooms	29,339,975.00		50,220,000.00	600,000,000.00	600,000,000.00+	100.00%+	12,000,000.00		
26051001/23020101/13000034	Completion of the construction furnishing of High court of							130,000,000.00		
26051001/23020101/13000035	Completion of the construction and furnishing of High court							130,000,000.00		
26051001/23010105/13000036	Purchase of vehicles for High Court Judges Magistrates and							750,000,000.00		
26052001/23020118/13000001	Construction of Customary Court of Appeal Enugu building		5,950,000.00		6,000,000.00	50,000.00+	0.83%+			
26052001/23010112/13000002	Purchase of Office furniture		14,017,000.00		14,200,000.00	183,000.00+	1.29%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
26052001/23010105/13000003	Purchase of 2No Prado Jeep for Customary Court Judges			10,044,000.00	99,800,000.00	99,800,000.00+	100.00%+	140,000,000.00		
26052001/23020101/13000006	Furnishing of 31Nos Customary Courts across the State		54,173,000.00	16,740,000.00	200,000,000.00	145,827,000.00+	72.91%+	150,000,000.00		
26052001/23020118/13000007	Construction of fence at the Permanent Site of Customary Court			71,145,000.00	850,000,000.00	850,000,000.00+	100.00%+			
26052001/23020125/13000009	Construction of Generator house at the Permanent Site of Cuss			125,550.00	1,500,000.00	1,500,000.00+	100.00%+	1,650,000.00		
26052001/23020101/13000014	Construction furnishing and equipping of new customary court							1,000,000,000.00		
26007001/2302127/110000001	Purchase and installation of 40Nos wireless networked microp			259,470.00	3,100,000.00	3,100,000.00+	100.00%+	4,000,000.00		
26007001/23010104/13000001	Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails			376,650.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00		
26007001/23010112/13000003	Purchase of office furniture and fittings (projector screen			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
26007001/23010114/13000005	Purchase of 5No Printers and 3No Photocopier			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
26007001/23010112/13000006	Purchase of office equipment (5Nos Printers 3Nos Photocopier							2,000,000.00		
26007001/23010114/13000007	Purchase of 20No desktop phones with Simcards for 17 LGA HQ			125,550.00	1,500,000.00	1,500,000.00+	100.00%+			
26007001/23010104/13000009	Purchase of 5No Fire proof steel cabinets			292,950.00	3,500,000.00	3,500,000.00+	100.00%+	3,920,000.00		
26007003/23010119/13000003	Review of Enugu State Laws (Criminal Justice Law Criminal C			5,860,674.00	70,020,000.00	70,020,000.00+	100.00%+			
26007002/23010112/13000001	Furnishing of AG/PT offices			225,990.00	2,700,000.00	2,700,000.00+	100.00%+	1,604,800.00	4,325,880.00	1,221,300.00
26007002/23010104/13000002	Purchase of 3No (CG125/150 motorbikes for dispatch of mails)			62,775.00	750,000.00	750,000.00+	100.00%+	601,800.00	1,203,600.00	
26007002/23010112/13000004	Procurement of Office equipment			230,175.00	2,750,000.00	2,750,000.00+	100.00%+	920,400.00		
17001001/23010112/13000001	Purchase of office furniture (Executive tables chairs) for			334,800.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
17003001/23030121/13000001	Procure and distribute 500No of 750 litres GP Tank with ir			4,394,250.00	500,000.00	500,000.00+	100.00%+			
17003001/23010102/13000002	Drilling of 6 boreholes for public primary and Junior second			6,026,400.00	2,000,000.00	2,000,000.00+	100.00%+	69,200,000.00		
17003001/23010112/13000007	Purchase of office equip for ENSUBEB Headquarters			376,650.00	4,500,000.00	4,500,000.00+	100.00%+			
17003001/23010112/13000008	Furnishing of offices	1,133,760.00	1,250,476,750.34		1,255,000,000.00	4,523,249.66+	0.36%+			
17003001/23010124/13000014	Procure and distribute 1 000 white board and dusters								40,000,000.00	30,000,000.00
17003001/23010113/13000023	Procure and distribute 4 laptops for PRS Department							1,200,000.00		
17003001/23030106/13000024	Intervention on disasters preparedness/resilience on re-roofing			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17010001/23030121/13000001	Reconstruction of office building/Vocational Skill Acquisition			1,302,372.00	8,960,000.00	8,960,000.00+	100.00%+	10,000,000.00	34,500,000.00	35,880,000.00
17010001/23010119/13000004	Purchase of Generating Plant for SAME Office/Literacy/Vocation			100,440.00	1,200,000.00	1,200,000.00+	100.00%+	600,000.00		
17010001/23010112/13000006	Purchase of office furniture for SAME office & Skill Acquii			108,810.00	1,300,000.00	1,300,000.00+	100.00%+	3,000,000.00		
17019001/23010125/13000002	Purchase of office furniture for e-library department							24,000,000.00		
17019001/23010129/13000003	Purchase of office equipment 5 Nos colored printers 5 Nos							5,500,000.00		
17019001/23010105/13000011	Construction of Galvanized iron overhead tank and reticulati							36,000,000.00		
17019001/23010105/13000012	Landscaping and external work at the surroundings of 4 nos.							23,000,000.00		
17019001/23010105/13000013	Purchase of 6 nos. Toyota Camry (Spider) brand for six (6)			7,951,500.00	8,600,000.00	8,600,000.00+	100.00%+	166,925,000.00		
17021001/23020118/13000001	Infrastructural Development fund	30,376,085.05	168,893,715.00		168,900,000.00	6,285.00+	0.00%+			
17021001/23010107/13000003	Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia	106,451,875.00	60,000,000.00		60,100,000.00	100,000.00+	0.17%+			
17021001/23020107/13000004	Const of Lab & Workshop building for Environmental Sciences		4,000,000.00		4,100,000.00	100,000.00+	2.44%+			
17021001/23020103/13000005	Electricity Supply Infrastructure	40,000,000.00	9,927,562.78		9,950,000.00	22,437.22+	0.23%+			
17054001/23020101/13000001	Construction of Workshops in TC Obinagu Uwani Akpugo TC ede			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
17054001/23030106/13000004	Renovation of Examination halls in 6 STV schools across the	1,101,000.00						72,000,000.00		
17065001/23020107/13000003	20000m Perimeter fencing of IMT premises (campus 1&3)			2,845,800.00	34,000,000.00	34,000,000.00+	100.00%+			
17065001/23010105/13000005	Purchase of 5no Toyota Corolla1.8L deluxe full option saloon		168,332,625.00	12,555,000.00	168,333,000.00	375.00+	0.00%+			
17065001/23010108/13000006	Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater	8,000,000.00								
17065001/23010124/13000008	Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus							28,000,000.00	43,000,000.00	50,000,000.00
17065001/23030106/13000009	Reconstruction of Science Lab Tech/ Mechanical Eng. Ceramic			3,013,200.00	19,800,000.00	19,800,000.00+	100.00%+	21,000,000.00	43,800,000.00	50,000,000.00
17065001/23030106/13000010	Reconstruction of Chemical Eng. Statistics Civil Eng. Bui							20,000,000.00	29,000,000.00	19,769,280.00
17065001/23030106/13000011	Reconstruction of Academic Department of Printing technology			1,275,608.00	14,580,240.00	14,580,240.00+	100.00%+	36,000,000.00	19,494,290.00	33,000,000.00
17021003/23010112/13000003	Furniture and fittings for Hostels block A & B							350,000,000.00		
17021003/23020118/13000004	Proposed Construction Furnishing and equipping of modern Mo							200,000,000.00		

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17021003/23020118/13000005	Proposed Construction furnishing and equipping of medical li							350,000,000.00		
17021003/23020118/13000010	Construction of 2 No central workshops							100,000,000.00		
17021003/23020110/13000011	construction of fire service station							200,000,000.00		
17021003/23020118/13000012	Construction of 2 No. Hostel 120 beds paces each (all in-suit								800,000,000.00	800,000,000.00
17021003/23020105/13000020	Completion of the Construction and Repayment of tax element							41,000,000.00		
17021003/23010105/13000022	Procurement of 4 No. Vehicles and Insurance Policy for Prin							128,000,000.00		
21026001/23020101/04000047	Construction of 2 storey building for hostel Such of Midwife			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21026001/23010107/13000006	Procure of 2No water tanker for Psychiatric Hospital Emene			2,929,500.00	34,340,000.00	34,340,000.00+	100.00%+			
21026001/23020101/13000014	Procurement of office furniture for Medical Social Services							750,000.00		
21026001/23010119/13000015	Purchase of Power Generating Set &Other Equip for Such of Mi		654,700.00		660,000.00	5,300.00+	0.80%+			
21003001/23020105/13000005	Construction/provision of water facilities (2 overhead plast			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
21003001/23010132/13000008	Purchase of Office Safe for the Accounts department			167,400.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21102001/23030121/13000004	Completion of Renovation and Furnishing at SHMB Hqters							50,000,000.00		
21101002/23020101/13000002	Procurement of one coaster bus 2 Kia Corento car and Toyota							100,000,000.00		
21101002/23030113/17000002	Renovation and re-roofing of the school auditorium.							20,000,000.00		
21104001/23020106/13000001	Completion & equipping of students kitchen construction			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
21003002/23010112/13000001	Procurement of office furniture and fittings			112,408.00	1,343,000.00	1,343,000.00+	100.00%+			
21003002/23010112/13000002	Procurement of gubabi model 108 safe and other items for Accounts							268,000,000.00		
35002000/23050101/09000027	Counterpart Contribution for Additional financing	8,178,744,887.86								
35053001/23010104/09000012	Purchase of 15Nos Tricycle Trucks for waste disposal			1,883,250.00	22,500,000.00	22,500,000.00+	100.00%+			
Total		**22,652,708,607.59**	**10,014,497,750.24**	**2,616,236,551.00**	**26,298,849,910.00**	**16,284,352,159.76+**	**61.92%+**	**29,724,669,800.00**	**7,858,783,770.00**	**7,975,470,580.00**
NOTE 14 - POWER										
11001001/23010119/14000001	Procur of Power Gen. Set/Plant (500kva CAT Gen. 1000KVA etc.							100,000,000.00		
67001001/23010119/14000001	Purchase of Generator Set							5,000,000.00		
12003001/23010121/14000001	Purchase of 2 Nos 500KVA Power Generating Set			4,185,000.00	50,000,000.00	50,000,000.00+	100.00%+		50,000,000.00	
12003001/23010119/14000002	Procurement of 10Nos 2000w Stabilizers			16,740.00	200,000.00	200,000.00+	100.00%+	400,000.00		
12003001/23010121/14000003	Purchase of 10 Nos Water Dispenser			71,145.00	850,000.00	850,000.00+	100.00%+	850,000.00		
23013001/23010119/14000001	Purchase and installation of Perkins Sound proof Generator			837,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,500,000.00		
51001001/23010119/14000001	Purchase of generator sets: 1No 10KVA for ENSIEC Headquarter			251,100.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
51001001/23010119/14000001	Purchase of 2Nos 4.5KVA Generator Set			83,700.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
62001002/23010119/14000001	Purchase of 1No 5KVA Power Generating Set and accessories			63,612.00	760,000.00	760,000.00+	100.00%+	1,100,000.00		
63001001/23000000/00000000	Purchase of 1 No Power Generating Set. sumec firman 6.7KVA			41,850.00	500,000.00	500,000.00+	100.00%+			
15102007/23010119/14000001	Provision of Energy for rural farm clusters							322,000,000.00		
20012001/23010119/14000003	Purchase and installation of Solar Energy and accessories			238,545.00	2,850,000.00	2,850,000.00+	100.00%+	10,000,000.00		
22001001/23010119/14000001	Purchase of 3No 5KVA Generator Set			41,850.00	500,000.00	500,000.00+	100.00%+	500,000.00	1,000,000.00	
22001002/23010119/14000001	Purchase of 400KVA sound proof Mikano generator			112,995.00	1,350,000.00	1,350,000.00+	100.00%+	15,000,000.00		
27001001/23010119/14000001	Purchase of and installation of Solar panel and inverter pla			62,775.00	750,000.00	750,000.00+	100.00%+			
27001001/23010119/14000003	Purchase of 1No Generating Set (400 Volt)							350,000.00		
54003001/23020103/14000001	Construction Extension and Boosting of Electrification Network			25,110,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,000,000.00	500,000,000.00	200,000,000.00
54003001/23030102/14000002	Extension of Electricity to the existing networks in the Rural	2,630,000.00	62,878,221.00		62,900,000.00	21,779.00+	0.03%+			
54003001/23030102/14000003	Boosting/ Energization of Electricity	49,336,828.00	25,932,086.00		25,940,000.00	7,914.00+	0.03%+			
54003001/23030102/14000005	Rehab/ Reconstruction of dilapidated/ vandalized Networks in 3		6,234,068.00		6,235,000.00	932.00+	0.01%+			
54003001/23020103/14000006	State contingency intervention in Electrification Projects.	20,782,436.00		12,555,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	350,000,000.00	250,000,000.00
54003001/23010119/14000007	Bulk Purchase of 25 units of distribution transformer (10 No	48,618,789.00	14,131,058.00	30,132,000.00	360,000,000.00	345,868,942.00+	96.07%+	155,000,000.00	600,000,000.00	600,000,000.00
54003001/23020123/14000008	Construction and installation of Traffic Light in the State	6,720,600.00		10,044,000.00	120,000,000.00	120,000,000.00+	100.00%+			
54003001/23030102/14000009	Rehabilitation of water works line	156,542,579.60								

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

	Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance 2022	% Variance 2022	Proposed Budget 2023	Proposed Budget 2024	Proposed Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
54003001/23010119/14000010 Procurement of 1 No Truck self loader (Platform) for street	51,768,591.05								
54003001/23010107/14000011 Procurement of 2 Nos Truck self loader (Hiab) for street light			2,511,000.00	30,000,000.00	30,000,000.00+	100.00%+	80,000,000.00		
54003001/23020123/14000012 Installation of rural streetlight in Nsukka to Obollo Afor	12,000,000.00	54,300,000.00		54,500,000.00	200,000.00+	0.37%+			
54003001/23020103/14000013 Construction Extension and Boosting of Electrification Network		35,229,150.00		35,300,000.00	70,850.00+	0.20%+			
54003001/23020123/14000016 Provision of automatic solar street lights at the major street	32,773,892.00	24,998,500.00	41,850,000.00	187,925,000.00	162,926,500.00+	86.70%+	100,000,000.00	300,000,000.00	450,000,000.00
54003001/23010119/14000017 Procurement and installation of 40KVA generator	3,696,880.00	127,194,484.00		127,200,000.00	5,516.00+	0.00%+			
54003001/23030102/14000019 Maintenance of St light in major cities in the 3 senatorial	14,355,741.00	132,117,380.00		132,200,000.00	82,620.00+	0.06%+			
54003001/23020123/14000020 Extension of streetlight in Enugu metropolis	16,300,000.00	4,957,480.00		5,000,000.00	42,520.00+	0.85%+			
54003001/23020103/14000022 Installation and Commissioning of 7.5MVA 33/11KV inject Sub		141,072,500.00	25,110,000.00	162,800,000.00	21,727,500.00+	13.35%+			
54003001/23020103/14000023 Construction of dedicated 33kv high voltage line from Nru Ns			5,022,000.00	60,000,000.00	60,000,000.00+	100.00%+			
54003001/23030100/14000024 Internal distribution of Electricity at ESUT Specialist/Teac			3,515,400.00	42,000,000.00	42,000,000.00+	100.00%+			
54003001/23010107/14000025 Procurement of 6 units Motorcycles for the security of street							4,000,000.00		
60001001/23010123/14000001 Purchase and Installation of 100KVA Mikano power generating			669,600.00	8,000,000.00	8,000,000.00+	100.00%+	10,445,000.00		
26001001/23010119/14000001 Purchase of 100KVA FG Wilson Generating Plant and construction			1,004,400.00	12,000,000.00	12,000,000.00+	100.00%+			
26051001/23010119/13000009 Purchase of 4No 27KVA sound proof Perkins Generators for Ho		134,609,684.85	2,511,000.00	134,700,000.00	90,315.15+	0.07%+	15,000,000.00	40,000,000.00	40,000,000.00
17051001/23010119/14000001 Provision of 12No solar powered boreholes in Public Secondary			9,943,560.00	118,800,000.00	118,800,000.00+	100.00%+			
17009001/23010119/14000001 Purchase and installation of 20KVA Generator for alternative			318,060.00	3,800,000.00	3,800,000.00+	100.00%+			
17021003/23010119/14000001 Procurement of three (6) units of Sound Proof England Perkin							100,000,000.00	50,000,000.00	
17021003/23010119/14000002 Procurement of Solar Power System to include arrangement of								85,000,000.00	
21001001/23050104/14000001 Strengthening community Reponses and ownership of health prom		385,000.00	251,100.00	3,000,000.00	2,615,000.00+	87.17%+			
21003001/23010119/14000001 Provision of Solar Power/Electricity for the SPHCDA			502,200.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	51,000,000.00	51,000,000.00
Total	**415,526,336.65**	**764,039,611.85**	**177,055,632.00**	**2,220,060,000.00**	**1,456,020,388.15+**	**65.58%+**	**1,344,645,000.00**	**2,027,000,000.00**	**1,591,000,000.00**
NOTE 15 - RAIL									
NOTE 16 - WATER WAYS									
NOTE 17 - ROAD									
23003001/23000014/17000002 Asphalt 6000 square metre car park and compound			2,762,100.00	33,000,000.00	33,000,000.00+	100.00%+			
29001001/23020123/17000002 Provision of traffic signages/road markings	3,837,500.00		1,088,100.00	13,000,000.00	13,000,000.00+	100.00%+			
15102007/23020114/17000001 Provision farm access road							1,800,000,000.00		
34001001/23020118/17000002 Construction/Renovation of Public Buildings in Enugu State		5,005,137.20	83,700,000.00	50,000,000.00	44,994,862.80+	89.99%+	1,500,000,000.00		
34001001/23020118/17000003 Construction of Iconic Roundabout and Tower along Opi - Obol			62,775,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23050101/17000014 Consultancy Services on Road and Public Building Construction		40,347,000.00		40,400,000.00	53,000.00+	0.13%+	200,000,000.00		
34001001/23020118/17000015 Completion of the Construction/Rehabilitation of Last Bus-St		230,024,409.93	19,334,700.00	231,000,000.00	975,590.07+	0.42%+	25,000,000.00		
34001001/23020114/17000016 Completion of the Construction of Umuokereigugu Agu Mgbugbo		11,314,906.21	1,004,400.00	12,000,000.00	685,093.79+	5.71%+			
34001001/23020114/17000017 Completion of the Reconstruction of section of awkunanaw str		9,274,309.39	920,700.00	11,000,000.00	1,725,690.61+	15.69%+			
34001001/23020114/17000018 Completion of the Construction of Aruotoma Ortuanya Road Oh		11,575,035.09	1,004,400.00	12,000,000.00	424,964.91+	3.54%+			
34001001/23030113/17000020 Completion of the Rehabilitation of section of Obollo Afor		9,311,672.47	837,000.00	10,000,000.00	688,327.53+	6.88%+			
34001001/23020114/17000021 Completion of the Construction of Okpeme-Udi Town to Ogwugwu		169,598,791.42	1,255,500.00	169,600,000.00	1,208.58+	0.00%+	14,340,000.00		
34001001/23020114/17000022 Completion of the Construction of Asphaltic Concrete Road		45,442,479.55	9,458,100.00	72,600,000.00	27,157,520.45+	37.41%+	67,000,000.00		
34001001/23020114/17000023 Completion of the Construction of Mission Junction - Owollot		12,722,241.88	15,484,500.00	30,400,000.00	17,677,758.12+	58.15%+			
34001001/23020114/17000024 Completion of the Reconstruction of Amufie Road		32,396,470.14	2,845,800.00	34,000,000.00	1,603,529.86+	4.72%+	1,000,000.00		
34001001/23020118/17000025 Completion of the Construction of High Court Building			3,013,200.00	36,000,000.00	36,000,000.00+	100.00%+			
34001001/23020118/17000026 Completion of the Construction of Staff Residential Dev			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000027 Completion of the Construction of the proposed corrective wo			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
		2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020118/17000028	Completion of the Correction and completion of outstanding			167,400.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000031	Completion of the Construction of Restaurant at Old Court Lo		12,076,294.85	2,092,500.00	25,000,000.00	12,923,705.15+	51.69%+	20,000,000.00		
34001001/23020118/17000032	Completion of the Construction of Lawn Tennis Court ETC		32,253,604.28	3,348,000.00	40,000,000.00	7,746,395.72+	19.37%+	8,000,000.00		
34001001/23020118/17000033	Completion of the Construction of 600 Seaters Banquet Hall a		157,873,958.60	16,740,000.00	200,000,000.00	42,126,041.40+	21.06%+	35,000,000.00		
34001001/23020118/17000034	Completion of the Construction of Magistrate Court Building			2,092,500.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020118/17000036	Proposed Construction/Remodeling (including external works			66,960,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000037	Finishing and Equipping of 600 Seaters Banquet Hall 24 No Ap		624,375,255.50	167,400,000.00	641,400,000.00	17,024,744.50+	2.65%+			
34001001/23020118/17000038	Finishing and Equipping 10 No Guest Houses at old Gov lodge			50,220,000.00	68,900,000.00	68,900,000.00+	100.00%+			
34001001/23030121/17000040	Renovation of Old House of Assembly Building Enugu North LG		19,734,741.99	6,026,400.00	21,200,000.00	1,465,258.01+	6.91%+	50,000,000.00		
34001001/23020118/17000043	Construction of New University Gate at Nru Junction-9th Mile		2,812,104,809.88	150,660,000.00	2,820,000,000.00	7,895,190.12+	0.28%+			
34001001/23030113/17000044	Rehabilitation of Enugu Urban Township Roads	348,633,252.75	203,491,994.93		203,500,000.00	8,005.07+	0.00%+			
34001001/23030113/17000045	Rehabilitation of Agbani Road-Police College-Gariki Flyover		1,894,019,125.94	167,400,000.00	1,900,000,000.00	5,980,874.06+	0.31%+			
34001001/23020114/17000046	Construction of 3km road - Ibagwa Ichi in Igbo Eze South LG		797,295,788.09	75,330,000.00	800,000,000.00	2,704,211.91+	0.34%+			
34001001/23020114/17000047	Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze South		949,173,514.49	75,330,000.00	949,200,000.00	26,485.51+	0.00%+			
34001001/23020114/17000048	Provision of Access and Internal road network at ESUT College		2,051,268,124.00	133,920,000.00	2,051,300,124.00	32,000.00+	0.00%+			
34001001/23020114/17000049	Construction of Ndiuno Akpuoga Nike - Nchatancha - Obinagu t			40,594,500.00	33,699,876.00	33,699,876.00+	100.00%+	600,000,000.00		
34001001/23030114/17000050	Proposed construction of Justice Nwazota - Ilogu Close		355,244,294.14	37,665,000.00	450,000,000.00	94,755,705.86+	21.06%+	150,000,000.00		
34001001/23020100/17000051	Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe		9,697,043.62	25,110,000.00	96,500,000.00	86,802,956.38+	89.95%+	500,000,000.00		
34001001/23020114/17000052	Special Intervention on roads in Enugu North Senatorial Zone		3,333,918,200.18	83,700,000.00	3,334,000,000.00	81,799.82+	0.00%+			
34001001/23020114/17000053	Special Intervention on roads in Enugu East Senatorial Zone.		735,030,050.96	83,700,000.00	750,000,000.00	14,969,949.04+	2.00%+			
34001001/23020114/17000054	Special Intervention on roads in Enugu West Senatorial Zone.		32,644,384.27	83,700,000.00	50,000,000.00	17,355,615.73+	34.71%+			
34001001/23020100/17000055	Strategic intervention and Urban renewal in Enugu State		121,432,940.63	83,700,000.00	200,000,000.00	78,567,059.37+	39.28%+	1,000,000,000.00		
34001001/23020100/17000057	Emergency Erosion control and protective works in Enugu St		231,793,878.40	83,700,000.00	300,000,000.00	68,206,121.60+	22.74%+			
34001001/23020114/17000058	Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Et			54,405,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000059	Con/Recon/Rehab of Urban & Rural Roads in Enugu State	7,265,150,744.57	1,777,906,575.03		1,780,000,000.00	2,093,424.97+	0.12%+	6,000,000,000.00		
34001001/23020114/17000060	Completion of the Construction of Ugwogo Nike - Agu Ukehe -		250,874,378.93	29,295,000.00	350,000,000.00	99,125,621.07+	28.32%+	200,000,000.00		
34001001/23020114/17000061	Construction/Rehabilitation of Ugbene Road Nike Enugu East			41,850,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000062	Construction of Ubahu - Ama Nkanu Earth Road in Nkanu East L			29,295,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000063	Erosion Control and Protective Works at Orie Awgu			8,370,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020118/17000064	Construction of 2-Span Bridge Across Ogbafun River Agu Idum			33,480,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000066	Completion of Erosion Control/Protective and Reclaimination		3,612,097.42	17,325,900.00	57,000,000.00	53,387,902.58+	93.66%+			
34001001/23020114/17000068	Construction and lighting of Helipad at ESUT Teaching Hospit			12,555,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000076	Construction of 2-Span Bridge Across Ogurugu River Uzo - Uw			33,480,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000077	Construction of 2-Span Bridge Across Adada River Uzo - Uwan			33,480,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000078	Construction of 2-Span Bridge Across River Obina Uzo - Uwani			33,480,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000079	Construction of Asata River Bridge at Akani Ancestral Layout			33,480,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000080	Construction of 1-Span Bridge Across Olinama Stream at Obuof			20,925,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000081	Construction of 3-Span Bridge across Ike River Amegbu Agb			33,480,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000082	Construction of 1-Span Bridge Nvuna Stream Ituku Awgu LGA			20,925,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030121/17000083	Additional works in the renovation/rehabilitation of judicia			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23050101/17000084	Digitalization of the Contract Administration in MoW			837,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020118/17000156	Completion of the Dev of Nsukka Satellite Town Ede Oballa			1,171,800.00	14,000,000.00	14,000,000.00+	100.00%+			
34001001/23020114/17000171	Emergency Erosion control and protective works in Enugu State							500,000,000.00		
34001001/23020114/17000172	50% Retention for the Completion of the Construction of Nike	135,000,000.00	675,050,674.39	150,660,000.00	711,160,000.00	36,109,325.61+	5.08%+	90,000,000.00		
34001001/23020114/17000181	Comp of Con/Rehab of Onuiyi Rd Failed Culvert &Erosion etc.		1,864,861.50		1,900,000.00	35,138.50+	1.85%+			
34001001/23020114/17000204	Strategic Intervention and urban renewal in Enugu State	20,829,830.00	718,598,400.40		718,598,500.00	99.60+	0.00%+			
34001001/23020118/17000220	Comp/Con of Reinfor Concr Culvert & Drain etc.@ Ehamufu Ikem Rd			11,969,100.00	43,000,000.00	43,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Programme/Projects for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Revised Budget	Variance	% Variance	Proposed	Proposed	Proposed
	2021	2022	2022	2022	2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000221 Completion of Erosion Control/Protective Works at Onuiyi - A							1,500,000.00		
34001001/23020114/17000224 Comp/Con of Access & Inter Rd Network Golf Est Annex etc. Udi			102,951,000.00	30,000,000.00	30,000,000.00+	100.00%+	300,000,000.00		
34001001/23020114/17000226 Completion of the Erosion Control Works and protective works							5,000,000.00		
34001001/23020114/17000021 Completion of the Reconstruction of 3km Ibagwa Junction - Ib							548,000,000.00		
34001001/23020118/17000233 Construction of 2-Span Bridge Across Idodo River Nkanu East							500,000,000.00		
34001001/23020118/17000234 Completion of the Construction of Ugbaike - Obollo Afor link							20,000,000.00		
34001001/23020118/17000235 Completion of the Construction of Eke Amala - Otukpo Old Road							20,000,000.00		
34001001/23020118/17000236 Completion of the Construction of Amadi - Agbogwu - Amajioke							22,000,000.00		
34001001/23020118/17000237 Construction of earth road/spot improvement/connectivity to c							2,000,000,000.00		
34001001/23020118/17000238 Enugu/Onitsha Express Way - Ezinese Agbaja Umumba - Ahia Owe							600,000,000.00		
34001001/23020118/17000239 Construction of Environmental Protection and Spot Improvement							130,000,000.00		
34001001/23020118/17000240 Completion of the Rehabilitation/Construction of IMT Boulevard							5,000,000.00		
34001001/23020118/17000241 Completion of the Construction of Eke Likke-Iheaka Junction-							500,000,000.00		
34001001/23020118/17000242 Completion of Erosion Control Works Along Eke Likke-Iheaka J							6,000,000.00		
34001001/23020118/17000243 Completion of Completion of the Emergency Erosion Works at I							20,000,000.00		
34001001/23020118/17000244 Completion of the Emergency Erosion Works at Agu Orba in Ude							10,000,000.00		
34001001/23020118/17000245 Completion of the Construction of 900 Meters Proposed road b							200,000,000.00		
34001001/23020118/17000246 Completion of the Construction of the Emergency Gully Flood							30,000,000.00		
34001001/23020118/17000247 Completion of Construction of Amadi-Agbogwu-Amajioke Road (1							144,000,000.00		
34001001/23020118/17000248 Completion of Construction of Eke Amala-Otukpo Old Road (1km							149,000,000.00		
34001001/23020118/17000249 Reconstruction /Maintenance of road at old Abakiliki Road E							90,000,000.00		
34001001/23020118/17000250 Emergency Gully Reclamation and flood chanelization of Ogui							24,000,000.00		
34001001/23020118/17000251 Completion of the Construction of Extra 81 Meters of the Pro							10,000,000.00		
34001001/23020118/17000252 Construction of the Proposed Building for the Police Special							70,000,000.00		
34001001/23020118/17000253 Completion of the Construction of Retaining Wall Car Park							10,000,000.00		
34001001/23020114/17000255 Completion of Construction of Access/Internal Road behind ES							50,000,000.00		
34001001/23020114/17000256 Payment of retention for the completed Public building Project							58,000,000.00		
17065001/23020105/17000002 Water pipeline Extension/Relocation scheme	500,000.00								
Total	**7,773,951,327.32**	**18,378,347,445.70**	**2,349,626,400.00**	**20,246,358,500.00**	**1,868,011,054.30+**	**9.23%+**	**20,282,840,000.00**		
NOTE 18 - AIRWAYS									
NOTE 19 - SEAPORTS									
NOTE 20 - SHIPPING									
NOTE 21 - OIL AND GAS INFRASTRUCTURE									

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Note	Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
414100 - Enugu East Senatorial Zone	**1**	**35,167,707,110.25**	**24,623,997,178.09**	**95,312,284,670.00**	**70,171,758,664.00**	**45,547,761,485.91+**	**64.91%+**	**70,566,525,400.00**	**15,383,967,270.00**	**65,513,851,210.00**
414200 - Enugu North Senatorial Zone	**2**	**53,016,828.00**	**5,313,560,811.53**	**11,646,000,000.00**	**9,120,380,124.00**	**3,806,819,312.47+**	**41.74%+**	**10,688,248,000.00**	**1,649,200,000.00**	**1,530,500,000.00**
414300 - Enugu West Senatorial Zone	**3**	**364,833,776.45**	**3,348,281,953.88**	**8,172,800,000.00**	**5,877,840,000.00**	**2,529,558,046.12+**	**43.04%+**	**3,431,344,000.00**	**203,000,000.00**	**157,000,000.00**
Total Capital Expenditure		**35,585,557,714.70**	**33,285,839,943.50**	**115,131,084,670.00**	**85,169,978,788.00**	**51,884,138,844.50+**	**60.92%+**	**84,686,117,400.00**	**17,236,167,270.00**	**67,201,351,210.00**
Note 1 - Enugu East Senatorial Zone										
414103 - Enugu East		554,891,825.00	1,895,515,100.79	6,460,140,000.00	4,239,300,000.00	2,343,784,899.21+	55.29%+	3,192,730,000.00	910,305,100.00	865,738,630.00
414104 - Enugu North		33,911,162,739.45	21,293,058,105.92	85,902,024,910.00	63,114,051,904.00	41,820,993,798.08+	66.26%+	66,069,045,400.00	14,361,662,170.00	64,507,112,580.00
414105 - Enugu South		260,000.00	566,338,657.39	1,281,000,000.00	1,281,000,000.00	714,661,342.61+	55.79%+	81,250,000.00	35,000,000.00	50,000,000.00
414110 - Isi uzo		14,355,741.00	132,117,380.00	210,500,000.00	242,700,000.00	110,582,620.00+	45.56%+	7,000,000.00		
414111 - Nkanu East		2,630,000.00	62,878,221.00	756,000,000.00	168,900,000.00	106,021,779.00+	62.77%+	514,500,000.00	3,000,000.00	7,000,000.00
414112 - Nkanu West		684,406,804.80	674,089,712.99	702,619,760.00	1,125,806,760.00	451,717,047.01+	40.12%+	702,000,000.00	74,000,000.00	84,000,000.00
Total		**35,167,707,110.25**	**24,623,997,178.09**	**95,312,284,670.00**	**70,171,758,664.00**	**45,547,761,485.91+**	**64.91%+**	**70,566,525,400.00**	**15,383,967,270.00**	**65,513,851,210.00**
Note 2 - Enugu North Senatorial Zone										
414207 - Igbo Etiti			127,181,912.12	913,500,000.00	429,200,000.00	302,018,087.88+	70.37%+	20,500,000.00		
414208 - Igbo Eze North			32,396,470.14	59,000,000.00	59,000,000.00	26,603,529.86+	45.09%+	217,000,000.00		
414209 - Igbo Eze South			1,788,519,305.08	2,325,000,000.00	1,836,092,200.00	47,572,894.92+	2.59%+	1,054,000,000.00		
414213 - Nsukka			1,023,288,395.96	4,346,500,000.00	3,620,747,800.00	2,597,459,404.04+	71.74%+	1,301,748,000.00	686,500,000.00	717,000,000.00
414215 - Udenu		3,680,000.00	2,316,242,642.23	2,690,000,000.00	2,921,600,124.00	605,357,481.77+	20.72%+	6,595,000,000.00	962,700,000.00	813,500,000.00
414217 - Uzo Uwani		49,336,828.00	25,932,086.00	1,312,000,000.00	253,740,000.00	227,807,914.00+	89.78%+	1,500,000,000.00		
Total		**53,016,828.00**	**5,313,560,811.53**	**11,646,000,000.00**	**9,120,380,124.00**	**3,806,819,312.47+**	**41.74%+**	**10,688,248,000.00**	**1,649,200,000.00**	**1,530,500,000.00**
Note 3 - Enugu West Senatorial Zone										
414301 - Awgu		2,000,000.00	306,649,400.00	1,293,000,000.00	785,730,000.00	479,080,600.00+	60.97%+	441,299,000.00	3,000,000.00	2,000,000.00
414302 - Aninri			3,244,388.08	402,000,000.00	53,300,000.00	50,055,611.92+	93.91%+	50,000,000.00		
414306 - Ezeagu		8,675,855.74	13,273,136.61	1,345,300,000.00	1,084,130,000.00	1,070,856,863.39+	98.78%+	1,734,205,000.00	55,000,000.00	45,000,000.00
414314 - Oji River				587,500,000.00	587,500,000.00	587,500,000.00+	100.00%+	391,500,000.00	145,000,000.00	110,000,000.00
414316 - Udi		354,157,920.71	3,025,115,029.19	4,545,000,000.00	3,367,180,000.00	342,064,970.81+	10.16%+	814,340,000.00		
Total		**364,833,776.45**	**3,348,281,953.88**	**8,172,800,000.00**	**5,877,840,000.00**	**2,529,558,046.12+**	**43.04%+**	**3,431,344,000.00**	**203,000,000.00**	**157,000,000.00**

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
Note 1A -Enugu East Senatorial Zone - Enugu East LG										
11001001/23040104/13000022	Fumigation of Govt. House and Lodge		1,200,000.00		1,300,000.00	100,000.00+	7.69%+			
11001001/23010121/13000023	Purchase of laundry equipment: Washing Machine & others.	19,100,000.00	26,325,000.00		26,500,000.00	175,000.00+	0.66%+	50,000,000.00		
11001001/23010136/13000024	Purch of 1No video camera (Sony HD) with full Access.-Nicon	2,420,000.00								
11001001/23020107/13000030	Construction of Staff lounge	1,570,500.00		60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
11013001/23010112/13000011	Purchase of Office Equip (Steel Cabinet Printers UPS etc.)	10,000,000.00	168,403,765.00		168,600,000.00	196,235.00+	0.12%+			
11013001/23010112/13000012	Con & fur. of Exe. Council Sec. & Spec Serv. Bureau Off Comp	10,000,000.00						80,000,000.00	65,000,000.00	
11033001/23010121/00000005	Purchase ten(10) split Unit Air conditioner for ENSACA Office			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
11033001/23050101/13000042	Conduct HTC sensitization and awareness creation			13,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23030128/13000014	Fencing Work	21,900,000.00								
11101001/23020102/13000019	Reconstruction of collapsed fence		1,762,000.00		2,000,000.00	238,000.00+	11.90%+			
23013001/23010136/11000005	Completion of the Construction and equipping of Press Centre			700,000,000.00	403,600,000.00	403,600,000.00+	100.00%+	200,000,000.00		
29053001/23010105/13000001	Purchase of 5No Toyota Hiace Bus							40,000,000.00	80,000,000.00	80,000,000.00
34001001/23030104/10000001	Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehol							4,500,000.00		
34001001/23020119/13000018	External Works and Landscaping at SUMAS Igbo-Eno							1,000,000,000.00		
34001001/23020118/13000073	Comp/Con of Enugu Stadium Infect Disease Hospital Coliery Hosp LOIII		1,563,866.65	11,000,000.00	11,000,000.00	9,436,133.35+	85.78%+			
34001001/23020118/13000075	Comp/Con of 34 Model Customary Court Buildings in Enugu State		10,805,364.86	50,000,000.00	50,000,000.00	39,194,635.14+	78.39%+			
34001001/23020114/17000053	Special Intervention on roads in Enugu East Senatorial Zone.		735,030,050.96	1,000,000,000.00	750,000,000.00	14,969,949.04+	2.00%+			
34001001/23020114/17000060	Completion of the Construction of Ugwogo Nike - Agu Ukehe -		250,874,378.93	350,000,000.00	350,000,000.00	99,125,621.07+	28.32%+	200,000,000.00		
34001001/23020114/17000061	Construction/Rehabilitation of Ugbene Road Nike Enugu East			500,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000079	Construction of Asata River Bridge at Akani Ancestral Layout			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020114/17000172	50% Retention for the Completion of the Construction of Nike	135,000,000.00	675,050,674.39	1,800,000,000.00	711,160,000.00	36,109,325.61+	5.08%+	90,000,000.00		
34001001/23020118/17000239	Construction of Environmental Protection and Spot Improvement							130,000,000.00		
34001001/23020118/17000249	Reconstruction /Maintenance of road at old Abakiliki Road E							90,000,000.00		
34001001/23020118/17000253	Completion of the Construction of Retaining Wall Car Park							10,000,000.00		
34001001/23020114/17000255	Completion of Construction of Access/Internal Road behind ES							50,000,000.00		
34001001/23020114/17000256	Payment of retention for the completed Public building Project							58,000,000.00		
36001001/23030118/02000005	Designation and Upgrading of Museum in Enugu East Senatorial			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
36001001/23030118/12000022	Rehabilitation of lakeside at Nike Lake Resort	135,000,000.00								
52102001/23020101/10000043	Preliminary design for development of Iyioku water scheme f								10,000,000.00	10,000,000.00
52103001/23030104/10000001	Rehabilitation of Motorized Borehole		24,500,000.00		25,000,000.00	500,000.00+	2.00%+			
52103001/23050101/10000008	PE WASH Program: Counterpart contribution and Provision of W	219,901,325.00		500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	200,000,000.00	500,000,000.00	500,000,000.00
53001001/23020104/06000015	Completion of 50mm thick asphalted access and internal road			210,000,000.00	210,000,000.00	210,000,000.00+	100.00%+	214,500,000.00		
53001001/23020103/06000016	Provision of power supply to Satellite Estate phase 1&2 inclu			190,900,000.00	190,900,000.00	190,900,000.00+	100.00%+	50,000,000.00	75,000,000.00	70,000,000.00
53001001/23010133/06000017	Procurement of surveying equipment quantity surveyors software			14,300,000.00	14,300,000.00	14,300,000.00+	100.00%+	15,730,000.00		
53010001/23020118/06000009	Provision of basic infrastructural facilities in Existing Estate			339,040,000.00	339,040,000.00	339,040,000.00+	100.00%+	160,000,000.00	180,305,100.00	205,738,630.00
14001001/23000000/07000024	Rehabilitation of office building at MGASD in collaboration			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
14001001/23030121/07000028	Reconstruction of 2 existing buildings at Emene Rehab Centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020118/07000034	Construction of remand home at Emene			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020102/07000035	Construction of hostel and toilet at Emene rehab centre			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
14001001/23020118/07000039	Fencing of Emene rehabilitation centre			5,900,000.00	5,900,000.00	5,900,000.00+	100.00%+			
21102001/23030121/13000004	Completion of Renovation and Furnishing at SHMB Hqters							50,000,000.00		
Total		**554,891,825.00**	**1,895,515,100.79**	**6,460,140,000.00**	**4,239,300,000.00**	**2,343,784,899.21+**	**55.29%+**	**3,192,730,000.00**	**910,305,100.00**	**865,738,630.00**
Note 1B - Enugu East Senatorial Zone - Enugu North										
11001001/23030112/01000002	Reconstruction/Renovation of cattle lairage Government house			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	6,000,000.00	7,000,000.00
11001001/23030112/01000003	Purchase of equipment for Agric Unit for the treatment of an			1,500,000.00	100,000.00	100,000.00+	100.00%+	5,000,000.00	13,000,000.00	14,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11001001/23020127/01000001	Renovation of animal building in Government House			12,500,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00		
11001001/23010122/04000001	Proc. of med equip - Lab Equip 2 Nos Defibrtors &Med tools	42,677,900.00	6,951,191.00	40,000,000.00	12,900,000.00	5,948,809.00+	46.11%+	80,000,000.00		
11001001/23010104/04000003	Procurement of fumigation equip. for Govt House and lodge	1,319,000.00						5,000,000.00		
11001001/23010125/05000002	Purchase of library equipment (metal book shelves etc.)		765,750.00	2,000,000.00	2,000,000.00	1,234,250.00+	61.71%+	5,000,000.00		
11001001/23010113/11000001	Purchase of office equipment		7,001,000.00		7,500,000.00	499,000.00+	6.65%+			
11001001/23010112/13000001	Purchase of Furniture and Fittings: 32 inches Plasma TV set	29,469,000.00	50,685,300.00	100,000,000.00	100,000,000.00	49,314,700.00+	49.31%+	120,000,000.00		
11001001/23010103/13000002	Pur. of office furn.& fittings- & other furniture & fittings		7,950,000.00		8,000,000.00	50,000.00+	0.63%+			
11001001/23010128/13000004	Pur.& install. of Sec. Gadgets: & other Sophisticated Sec. App.	14,087,676.60	751,000.00	45,000,000.00	45,000,000.00	44,249,000.00+	98.33%+	100,000,000.00		
11001001/23010134/13000006	Purchase of Other Transport Equipment	13,617,500.00								
11001001/23010129/13000007	Procurement of grass mowing machines	587,000.00	1,397,500.00		1,400,000.00	2,500.00+	0.18%+			
11001001/23010113/13000008	Purchase of Computer Equipment	634,700.00	14,322,500.00		14,500,000.00	177,500.00+	1.22%+			
11001001/23010119/13000009	Power Generating Plant		1,380,000.00		1,500,000.00	120,000.00+	8.00%+			
11001001/23020101/13000012	Cons./Reconstruction/Renovation of offices/Lounges in GH	18,386,850.00	3,527,300.00		3,600,000.00	72,700.00+	2.02%+	150,000,000.00	80,000,000.00	90,000,000.00
11001001/23020105/13000013	Construction of water Tank	1,775,250.00	7,315,500.00		7,500,000.00	184,500.00+	2.46%+			
11001001/23050101/13000015	Governor's Special Project & intervention including AUDA-NEPAD	636,501,255.00	991,700,845.88	1,000,000,000.00	992,000,000.00	299,154.12+	0.03%+	1,000,000,000.00	2,000,000,000.00	2,500,000,000.00
11001001/23010115/13000018	Purchase of office equipment: Industrial Photocopying Machine	535,000.00	466,000.00		500,000.00	34,000.00+	6.80%+	80,000,000.00		
11001001/23010117/13000019	Purchase of Electrical fittings (compressors/ contactors LE		1,244,200.00	120,000,000.00	84,700,000.00	83,455,800.00+	98.53%+	150,000,000.00		
11001001/23010136/13000020	Purch. of Pub. Address Equip for Out Door Sensitiz.& enlighten activit	8,544,106.70								
11001001/23010120/13000025	Re-equipping of General Kitchen 1 & 2 Private Kitchen			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00		
11001001/23010136/13000026	Setting up and equipping of Enugu State Security Outfit		700,000.00	2,000,000,000.00	2,000,000,000.00	1,999,300,000.00+	99.97%+	1,000,000,000.00		
11001001/23010118/13000036	Construction of public toilet in Government house Enugu		6,994,000.00		7,000,000.00	6,000.00+	0.09%+	60,000,000.00	65,000,000.00	65,500,000.00
11001001/23020118/13000037	Security fencing of Government House (see through fence)	10,864,400.00								
11001001/23020118/13000039	Construction of Security Posts at Entrance of Government House	653,000.00								
11001001/23010113/13000043	Recons. of Plumbing System /Pur. of Plumbing Materials: etc.	57,665,475.00	5,573,900.00	50,800,000.00	32,300,000.00	26,726,100.00+	82.74%+	50,500,000.00		
11001001/23020118/13000044	Construction of water corrosion resistant Tanks/Stand const			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+		25,000,000.00	26,000,000.00
11001001/23010112/13000050	Provision of office furniture and fittings for Focal person		2,544,000.00		2,700,000.00	156,000.00+	5.78%+			
11001001/23010101/13000051	Renovation of general & private kitchens in Government House	10,516,400.00	1,412,300.00		2,000,000.00	587,700.00+	29.39%+			
110010011/23020101/1300052	Construction of new refrigerator and air conditioner electr		3,625,600.00		3,800,000.00	174,400.00+	4.59%+			
11001001/23010134/13000053	Purchase of two (2) Potable Public Address (PA) System		9,504,000.00		10,000,000.00	496,000.00+	4.96%+			
11001001/23010119/14000001	Procur of Power Gen. Set/Plant (500kva CAT Gen. 1000KVA etc.							100,000,000.00		
11001002/23010112/13000002	Pur. of office furn.& fittings- & other furniture & fittings	31,140,000.00		5,900,000.00	5,900,000.00	5,900,000.00+	100.00%+	60,000,000.00		
11001002/23010112/13000004	Purchase of office equipment and fittings (2 tables 2 chair	798,000.00								
11001002/23010112/13000005	Renovation of office and lodge			33,000,000.00	19,500,000.00	19,500,000.00+	100.00%+			
11001002/23020101/13000006	Construction of Other Public Building	19,939,000.00								
11001002/23010130/13000009	Purchase and installation of overhead tank			3,400,000.00	3,400,000.00	3,400,000.00+	100.00%+			
11001002/23010114/13000011	Pur. of office equip-3Nos computer equip & other office equip.			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	20,000,000.00		
11001002/23010115/13000012	Purchase of 2No Photocopying Machine			800,000.00	800,000.00	800,000.00+	100.00%+			
11001002/23010112/00000015	Purchase of window blinds and reinforcement			800,000.00	800,000.00	800,000.00+	100.00%+			
11001002/23010136/13000023	Pur. of com. equip (10 Nos walkie talkie & other com. equip)			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+	5,000,000.00		
11008001/23000036/11000003	Review of Enugu State Emergency Response plan and production							7,000,000.00		
11008001/23010129/13000001	Pur. of Dis. relief/rehab materials (food & non-food items)			40,000,000.00	1,500,000.00	1,500,000.00+	100.00%+	50,000,000.00	122,000,000.00	125,000,000.00
11008001/23010112/13000004	Pur.& install of 2Nos Comp set 1No HP LaserJet Printer & 1No Laptop			1,552,800.00	1,552,800.00	1,552,800.00+	100.00%+	1,800,000.00		
11008001/23010134/13000010	Purchase of search & rescue &personal protective equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,500,000.00	6,000,000.00
11008001/23020100/13000014	Setting up of Enugu State Emergency Operation Center (EOC)							10,000,000.00		
11008001/23010129/13000015	Purchase of emergency tent materials							5,000,000.00		
11008001/23050101/13000016	Emergency response fund							50,000,000.00		
11010001/23010112/13000002	Pur of office equip. to setup Due Proc & Mon Unit in 3 Sen.			2,990,000.00	2,990,000.00	2,990,000.00+	100.00%+	2,300,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
11010001/23010112/13000003	Pur. of Office Furn. Tables Seats and File/Document Racks			1,030,320.00	1,030,320.00	1,030,320.00+	100.00%+	1,000,000.00		
11010001/23010111/13000004	Prov. of Inter. facil; 3Nos Routers 4Nos Nokia X10 Tablet			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	1,200,000.00		
11010001/23000001/13000006	Domestication of e-procurement in Enugu			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+	17,000,000.00		
11013001/23010105/13000001	Purch of Rd Motor Veh (3 No Hilux Van 3 no 16 seater Bus	30,943,449.96	24,990,000.00		25,100,000.00	110,000.00+	0.44%+			
11013001/23010112/13000002	Purchase of furniture and fittings for ExCo Secretariat:		40,000,000.00	6,302,050.00	40,302,050.00	302,050.00+	0.75%+	7,000,000.00	6,000,000.00	4,500,000.00
11013001/23000005/13000017	Pur. of Official and Security Vehicles for State Government	1,457,162,636.53	2,033,108,392.40	1,700,000,000.00	2,034,900,000.00	1,791,607.60+	0.09%+	1,500,000,000.00	1,997,050,000.00	2,304,540,000.00
11013001/23000012/13000019	Pur of Furniture & fittings 10 padded seats etc. for the SSG		620,000.00	4,000,000.00	4,000,000.00	3,380,000.00+	84.50%+	3,500,000.00	3,000,000.00	
11013001/23000012/13000020	Purchase of office Equip for SSG Per. Sec Ex. Sec Directors		13,160,000.00		13,500,000.00	340,000.00+	2.52%+			
11033001/23020122/04000005	Proc. of HIV Testing & Couns .(HTC) Test Kits/Rap. Test Kits			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
11033001/23020122/04000006	Equipping of one stop shop in each of the three(3) senatorial							20,000,000.00	25,000,000.00	28,000,000.00
11033001/23000022/04000008	Provision/procurement of diagnosis accessories and tools for							32,400,000.00		
11033001/23010122/00000012	Proc. of HIV consumables (lubricants lancets condoms etc.)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
11101001/23020102/06000001	Construction of Other Public Building		6,994,000.00		7,000,000.00	6,000.00+	0.09%+			
11101001/23030121/06000002	Expansion of Governor's main lodge and Gen kitchen 1&2 rd.	21,330,000.65								
11101001/23030121/13000003	Construction of Other projects	3,942,798.00								
11101001/23030121/13000005	Upgrading Other Public Building	3,500,000.00								
11101001/23030121/13000009	Renovation of Administration department government House			70,000,000.00	10,900,000.00	10,900,000.00+	100.00%+			
11184001/23010105/13000002	Rehab. of Volunteer Service Agency Skill Acquisition center							400,000.00		
11184001/23010112/13000003	Purchase of Office furniture							300,000.00		
11184001/23010129/13000005	Procurement of set of machine for waterproof extrusion							300,000.00		
11184001/23000012/13000008	Purchase of 1 no Hilux Jeep truck							35,000,000.00		
11052001/23050102/11000001	Provision of Internet facilities (2No routers)			500,000.00	500,000.00	500,000.00+	100.00%+	167,000.00		
11052001/23010115/11000002	Pur. of off. equip. (1No Split Unit 3HP Panasonic A/C etc.			800,000.00	800,000.00	800,000.00+	100.00%+	2,900,000.00		
11052001/23010112/13000001	Purchase of Furniture (6No steel cabinets)			560,000.00	560,000.00	560,000.00+	100.00%+	600,000.00		
12003001/23010112/13000085	Provision and installation of Internet facilities			1,400,000.00	1,400,000.00	1,400,000.00+	100.00%+			
11013003/23010112/13000001	Purchase of Office equipment (Projector mobile public address			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11013003/23010112/13000002	Purchase of office furniture (Executive steel cabinet book			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
67001001/23050101/03000001	Equipping of Rehabilitation Center for Internally Displaced			12,369,100.00	12,369,100.00	12,369,100.00+	100.00%+			
67001001/23000000/00000000	Start-up Capital for Business for Deportees Internally Displaced			9,562,000.00	4,462,000.00	4,462,000.00+	100.00%+			
67001001/23010114/13000002	Purchase of 10Nos Desktop Computers & 10Nos Printers and Accounts							2,000,000.00		
67001001/23010115/13000003	Purchase of 2 Photocopying Machines							1,500,000.00		
67001001/23010105/13000005	Purchase of 17No Motorcycles			4,515,000.00	1,115,000.00	1,115,000.00+	100.00%+			
67001001/23010112/13000006	Purchase of 4No Refrigerator							2,000,000.00		
67001001/23010107/13000007	Purchase 5 No. Standing Fans							2,000,000.00		
67001001/23010112/13000012	Purchase of office furniture			155,000.00	155,000.00	155,000.00+	100.00%+			
67001001/23010119/14000001	Purchase of Generator Set							5,000,000.00		
12003001/23050102/11000001	Activation of Inter. & web. facility in ENHA for inter. conn			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	2,000,000.00	2,000,000.00
12003001/23000000/13000000	Proc]]. of 55 Laptop Comp. & access. for ENHA & Comm. Clerks	16,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,200,000.00		
12003001/23010136/11000005	Procurement of 10 Nos 32" Plasma Television and Decoder			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+			
12003001/23000000/11000006	Pur. of 8 Sharp-5623N Photo. for ENHA							4,000,000.00	4,000,000.00	
12003001/23010136/11000008	Pur. of 10Nos External Hard Disk for Clerk &HODs offices			300,000.00	300,000.00	300,000.00+	100.00%+	1,000,000.00		
12003001/23010136/11000018	Installation of software Elec. Documentation Sys.in ENHA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+		10,000,000.00	1,000,000.00
12003001/23010113/11000011	15 Nos HP Desktop &other accessories								2,500,000.00	
12003001/23010136/11000026	Installation of Solar Energy in Enugu State House of Assembly							700,000,000.00		
12003001/23010136/11000027	Installation of 50 Nos of solar powered street light							5,000,000.00		
12003001/23010128/13000001	Security. Gadgets (Metal Detector etc.)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	20,000,000.00	10,000,000.00
12003001/23010122/13000002	Pur. of Multimedia Equip 14 Sony mini Digital Tape etc.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	20,000,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/23030121/13000003	Renov of Petrol Pump Station & other Facilities in ENHA Complex			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
12003001/23010112/13000005	Cons. of 3 of Modern 30 seater Con. Table for ENHA Con room									10,000,000.00
12003001/23020105/13000010	Provision of 1No water borehole for ENHA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+		40,000,000.00	
12003001/23010105/13000011	Purchase of 20 Nos Sony Mini Digital Tape Recorder {for Office			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
12003001/23020111/13000016	Provision of e-library in ENHA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	100,000,000.00	150,000,000.00	
12003001/23020118/13000017	Construction of Convenience and Repainting of PRS Department			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+		3,000,000.00	
12003001/23020118/13000018	Demarcation of Office in PRS Department			400,000.00	400,000.00	400,000.00+	100.00%+	400,000.00		
12003001/23020118/13000019	Procurement of 2 Nos Motor Rolling Mowing Machine							3,000,000.00		5,000,000.00
12003001/23020118/13000022	Refurbishment of ENHA Canteen and Hall			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	
12003001/23010136/13000023	Provision of Intercom facility in ENHA for effective internal			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	1,000,000.00	1,000,000.00
12003001/23010122/13000024	Hosp. Equip. 5 Cylinder etc. for med. dept. in ENHA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	5,000,000.00	2,000,000.00
12003001/23020106/13000032	Construction of 1No mini Medical Centre at ENHA			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+		150,000,000.00	100,000,000.00
12003001/23010125/13000034	Procurement of 7Nos sets of Revised Edition of Laws							7,000,000.00	7,000,000.00	7,000,000.00
12003001/23010117/13000036	Purchase of 1No Paper Shredder for Clerk's Office			50,000.00	50,000.00	50,000.00+	100.00%+			
12003001/23030128/13000037	General renovation of Enugu House of Assembly main building			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	50,000,000.00
12003001/23020119/13000038	Construction of 1No ENHA Guest House for the Speaker			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+		150,000,000.00	100,000,000.00
12003001/23010105/13000039	Procurement of vehicles for newly elected House Members							1,950,000,000.00		
12003001/23010105/13000040	Procurement of 3 Nos Veh for 3 Deputy Clerks of the House			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
12003001/23010112/13000044	Procurement of 1No Metal Mace Safe box for the safety of the			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+		2,000,000.00	
12003001/23010112/13000045	Procurement of 1 No Fire Insulated Best Safety Safe for Account			300,000.00	300,000.00	300,000.00+	100.00%+	500,000.00		
12003001/23010136/13000046	Procurement of 2 No Counting Machine for Accounts Department			250,000.00	250,000.00	250,000.00+	100.00%+	500,000.00		
12003001/23010112/13000049	Procurement of 7Nos Set of Upholstery Seats for the Clerk's			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		12,000,000.00
12003001/23010112/13000052	Pur. of 10Nos Mini Thermo cool Refrigerator HR142 for Clerk							1,200,000.00	1,200,000.00	
12003001/23010112/13000053	Pur of 7 Nos Steel File Cab Newcline Model Clerk & HODs Off.			400,000.00	400,000.00	400,000.00+	100.00%+	500,000.00		1,000,000.00
12003001/23010112/13000054	Proc of 8 Nos 3 Doors Book Shelve for the ENHA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		5,000,000.00	5,000,000.00
12003001/23010112/13000055	Pur. of 20 Nos OX 26" Standing Fan for Clerk & Other Depts.			900,000.00	900,000.00	900,000.00+	100.00%+	1,000,000.00		1,000,000.00
12003001/23010129/13000057	Procurement of 5 Nos Hand Mowing Machine							3,000,000.00		4,000,000.00
12003001/23010108/13000060	Purchase of 1No Ambulance (Toyota Hiace Bus) for Medical Unit			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	50,000,000.00		60,000,000.00
12003001/23010108/13000061	Proc of 4 Off. Hilux Van for DS Leader etc. in ENHA			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
12003001/23010112/13000067	Procurement of window blinds and accessories for the 2 top c			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	2,000,000.00	
12003001/23020101/13000071	Construction of Constituency Offices/ICT Centers in 24 State			1,200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
12003001/23010106/13000072	Procurement of 2 Nos Hilux Van							100,000,000.00	120,000,000.00	
12003001/23010108/13000073	Procurement of 1 No 16 Seater Toyota Hiace Bus			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	50,000,000.00		60,000,000.00
12003001/23010112/13000080	Procurement of 10 Nos Thermo cool Air conditioners 1horse power			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
12003001/23010112/13000082	Proc. of 10 Nos Plasma Television & decoder sets for ENHA								1,500,000.00	
12003001/23020101/13000083	Completion of the Construction of 1No ongoing Administrative			171,000,000.00	171,000,000.00	171,000,000.00+	100.00%+	30,000,000.00		
12003001/23010112/13000056	Procurement and Installation of 1No Electronic bell							1,200,000.00		
12003001/23010112/13000056	Procurement of 1No water tanker motor			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23020118/13000087	Relocation and Construction of concrete based Power Generating			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00		
12003001/23020118/13000088	Landscaping work and asphalting of the Administrative block			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00		
12003001/23020118/13000089	Furnishing of the Admin block in ENHA			240,000,000.00	240,000,000.00	240,000,000.00+	100.00%+	150,000,000.00		
12003001/23010121/14000001	Purchase of 2 Nos 500KVA Power Generating Set			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+		50,000,000.00	
12003001/23010119/14000002	Procurement of 10Nos 2000w Stabilizers			200,000.00	200,000.00	200,000.00+	100.00%+	400,000.00		
12003001/23010121/14000003	Purchase of 10 Nos Water Dispenser			850,000.00	850,000.00	850,000.00+	100.00%+	850,000.00		
12003001/23010113/11000001	Proc. of 5 Nos Laptop Comp. & its Access. for Service Comm			1,750,000.00	1,750,000.00	1,750,000.00+	100.00%+	1,500,000.00		
12003001/23010114/11000002	Procurement of 5 Nos LaserJet Printers			600,000.00	600,000.00	600,000.00+	100.00%+	750,000.00		
12003001/23010114/11000003	Procurement of 1 No Sharp Product Printer			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
12003001/23010113/11000004	Procurement of 5 Nos Desktop Computers and its Accessories			750,000.00	750,000.00	750,000.00+	100.00%+	1,250,000.00		
12003001/23010136/11000005	Purchase of 5 Nos Plasma Televisions and Decoder			550,000.00	550,000.00	550,000.00+	100.00%+	600,000.00		
12003001/23010105/13000001	Procurement of vehicles for the commission							500,000,000.00		
12003001/23010105/13000002	Procurement of 1 No Hyundai Salon Car			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
12003001/23010108/13000004	Procurement of 1 No 16 Seaters Toyota Hiace Bus			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23010112/13000005	Procurement of 5 Nos Executive Tables for Service Commission			750,000.00	750,000.00	750,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000007	Procurement of 10 Nos Office Tables			400,000.00	400,000.00	400,000.00+	100.00%+	1,000,000.00		
12003001/23010112/13000008	Procurement of 30 Nos Armchair for Service Commission			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
12003001/23010112/13000010	Procurement of 4 Nos sets of Upholstery seat for Service Comm							2,000,000.00	2,000,000.00	2,000,000.00
12003001/23010112/13000011	Procurement of 10 Nos Thermo cool Air conditioner 1horse power			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,200,000.00	1,200,000.00	
12003001/23010112/13000012	Procurement of 5 Nos Steel Cabinets			350,000.00	350,000.00	350,000.00+	100.00%+	500,000.00		
12003001/23020101/13000013	Construction and equipping of 1 No Conference Room for Servi			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	8,000,000.00		
12003001/23020101/13000014	Construction of Office Building Block							100,000,000.00		
12003001/23020101/13000015	Construction of 2 Nos toilet facilities for the commission							3,000,000.00		
23001001/23020118/11000003	Construction of 3Nos standard wooden shelves of 10x8ft for f			255,000.00	255,000.00	255,000.00+	100.00%+			
23001001/23010134/11000012	Construction of New FM Radio Station and Transmission House			175,000,000.00	6,400,000.00	6,400,000.00+	100.00%+			
23001001/23010136/11000017	Pur of 17 sets of pub. Add. sys for 17 Inform Off. in LGAs			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
23001001/23010115/11000026	Purchase of 3 No High speed photocopiers			1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+			
23001001/23010136/11000027	Purchase of 9 No Television sets	203,300.00								
23001001/23010113/11000039	Procurement and installation of editing suit component 3Nos			4,600,000.00	4,600,000.00	4,600,000.00+	100.00%+	5,160,000.00		
23001001/23020118/11000043	Construction of new FM Radio Station and Transmission House			175,000,000.00	175,000,000.00	175,000,000.00+	100.00%+			
23001001/23030121/11000046	Renovation and furnishing of Ministry of Information hall			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
23001001/23000001/11000047	Recopy & Reprinting of blurred historic pictures & storage i							3,950,000.00		
23001001/23020118/13000007	Takeoff Grant for ENS Arch & Proc of Archives Mat for the ST			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	25,000,000.00		
23001001/23050101/13000017	Erection of Billboards and other activities to promote behav							14,330,000.00		
23003001/23010102/11000003	Purchase of 1 Oscilloscope			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
23003001/23010102/11000004	Purchase of office furniture	3,820,508.22								
23003001/23000002/11000009	Purchase and Installation of Eurotel 2.5KW each Amplifier foo			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00		
23003001/23000002/11000010	Radio Frequency Path Dehydrator	20,292,000.00								
23003001/23010119/11000024	Purchase of Character Generator	6,674,642.80								
23003001/23010136/11000001	Purchase of 2No Eurotel 2KW each Amplifier Radio			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
23003001/23010112/11000011	Purchase of Modern studio lighting kit							6,000,000.00		
23003001/23010112/11000030	Purchase of radio OB Van UPS			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+			
23003001/23010136/11000031	Purchase of Frequency counter			4,600,000.00	4,600,000.00	4,600,000.00+	100.00%+			
23003001/23010136/11000034	Purchase of 2Nos Digital Camera			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,069,000.00		
23003001/23000014/17000002	Asphalt 6000 square metre car park and compound			33,000,000.00	33,000,000.00	33,000,000.00+	100.00%+			
23013001/23010114/11000012	Purchase of printing and press equipment			84,000,000.00	84,000,000.00	84,000,000.00+	100.00%+	102,500,000.00		
23013001/23010119/14000001	Purchase and installation of Perkins Sound proof Generator			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,500,000.00		
23055001/23010114/11000001	Purchase of Printing Machines; binding machine stitching m			75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	15,000,000.00	20,000,000.00	18,000,000.00
23055001/23010113/11000002	Purchase of Computer equipment and accessories: 5Nos pavilion			19,900,000.00	19,900,000.00	19,900,000.00+	100.00%+	2,250,000.00		3,000,000.00
23055001/23030121/11000005	Purch of Furniture: 17Nos office executive chair 6Nos piece							1,300,000.00		1,200,000.00
23055001/23010136/11000009	Purchase of Electronics (1No 42 LED Samsung TV 2Nos 32 LE			3,550,000.00	3,550,000.00	3,550,000.00+	100.00%+	2,390,000.00		5,600,000.00
25001001/23010105/13000001	Purchase of 1no. Commuter bus							40,000,000.00		
25001001/23010112/13000003	Purchase of office equipment: 240Nos Laptop and 240Nos Desktop	700,000.00		160,000,000.00	160,000,000.00	160,000,000.00+	100.00%+	180,000,000.00		
25001001/23010112/13000022	Purchase of Steel Cabinet for MDAs in the State			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
25001001/23010112/13000024	Procurement and installation of Electronic clock-in machines							20,000,000.00		
25001001/23010112/13000025	Purchase of office equipment for public Service							700,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
25005001/23010112/13000003	Purchase of Office furniture for Perm Sec HODs and other (			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,900,000.00		
25005001/23010112/13000005	Purchase of office equipment			500,000.00	500,000.00	500,000.00+	100.00%+			
25005001/23010112/13000006	Purchase of 5No Standing Fans							240,000.00		
25005001/23010112/13000007	Purchase of 2no files/ document racks							300,000.00		
25005001/23010112/13000008	Purchase of Steel cabinet							480,000.00		
25005002/23010113/13000002	Purchase of Office equipment and accessories							900,000.00		
25005002/23000012/13000005	Purchase of office furniture: 10Nos table and 20Nos chairs			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
25005002/23010112/13000008	Purchase of office furniture (tables padded seats) for staff							550,000.00		
38001001/23050101/03000001	State Counterpart Contribution			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	300,000,000.00	500,000,000.00	500,000,000.00
38001001/23010118/03000002	Development of Enugu State Medium Term Development Plan (202			140,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
38001001/23010118/03000003	Development of State Economic Growth Plan (2023 - 2026)							10,000,000.00		
38001001/23050103/05000001	Development of training manual for sustenance of Capacity b			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
38001001/23050101/05000009	Capacity building for Planning and Technical Officers in the							4,000,000.00		
38001001/23050101/05000010	Capacity Building on development of EFU BPS FSP and Memo/p							5,000,000.00		
38001001/23010113/11000002	Purchase/Installation of 12 no laptops for the newly recruit							5,000,000.00		
38001001/23010114/11000003	Purchase of 1 no HP Scanner with its accessories 1 no lamina							250,000.00		
38001001/23050101/11000005	Intro & Instep of Integrated S/ware for PIP BSC Model in the state etc.							5,000,000.00		
38001001/23050101/13000003	Development of Donor Coordination Framework for the State in			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
38001001/23050101/13000004	Collation consolidation & production state& LG APMR			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
38001001/23050101/13000005	Pur. of 2No Gubabi Steel file cabinet for HODs Admin an fin.							300,000.00		
38001001/23010114/13000006	Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 v			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	600,000.00		
38001001/23050101/13000007	Development of M & E Policy for the State							4,000,000.00		
38001001/23050101/13000009	Monitoring and Evaluation of the implementation of Social Pr			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,000,000.00	3,000,000.00
38001001/23010136/13000013	Installation of wireless storage device & networking of ICT			8,500,000.00	8,500,000.00	8,500,000.00+	100.00%+	3,000,000.00		
38001001/23010112/13000015	Purchase of 3No Refridgerators for 2 Directors of Planning							930,000.00		
38001001/23010119/13000017	Procurement of 1 Nos of SUMEC fireman Generating set for the							96,000.00		
38004004/23010133/11000001	Procurement of survey equipment (CAPI Laptops) Buiding of			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	100,000,000.00	20,000,000.00	
38004004/23010133/11000002	Embarking on surveys for socio-economic data collection in t			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
38001002/23010101/13000003	Purchase of 1Non Toyota Hilux 4WD DC ATP LS Prem ED							36,000,000.00		
38001002/23010101/13000005	Purch. of 30no Android Phones 30no Laptops p/copiers & printer			2,100,000.00	2,100,000.00	2,100,000.00+	100.00%+			
38001002/23050101/13000006	Purch of 6 No Motorcycles for data collection at zonal office							2,400,000.00		
38004004/23050101/13000010	Data collection analysis management and publication of: St			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+		44,000,000.00	48,400,000.00
38004004/23050103/13000013	GRID3 Project - Updating of Enugu State datasets on GRID3 Po	2,636,720.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,600,000.00	7,260,000.00
38004004/23050103/13000014	Purchase of hardware and software needed for the State			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
13002001/23010130/13000002	Purchase of training kits and equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	7,000,000.00	7,500,000.00
13002001/23010113/13000005	Purchase of communication equipment (including accessories			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00		
13002001/23000007/13000007	Provision of seat around Uwani Training pitch			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	2,500,000.00	3,000,000.00	3,000,000.00
13002001/23000018/13000008	Construction of Fence around Uwani Training Pitch			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	10,000,000.00	
13002001/23010113/13000009	Purchase of 4 computer equipment and accessories			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	1,500,000.00		
13002001/23010119/13000014	Purchase of 1No 30KVA Power Generating Set			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+	2,000,000.00		
40001001/23010105/13000001	Purchase of 1No Toyota Hilux Van 4WD			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	28,000,000.00		
40001001/23010114/13000003	Purchase of office equipment:			2,580,000.00	2,580,000.00	2,580,000.00+	100.00%+	2,910,000.00		
40001001/23010112/13000004	Pur of Off Fur & Fittings: Exec. Table & Chairs window blinds			5,100,000.00	5,100,000.00	5,100,000.00+	100.00%+	2,750,000.00	1,350,000.00	1,000,000.00
40001001/23010108/13000005	Establishment of State Audit Commission			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
40001001/23030128/13000007	Earth work landscaping of part of office compound and cons			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
40001001/23010112/13000010	Renovation of Generator House			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	3,000,000.00		
40001002/23010105/13000001	Purchase of 1No Toyota Hilux Van (2.7 VVT.1)			26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	36,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
40001002/23010113/13000002	Purchase of 10Nos laptop computers for use at head and zonal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
40001002/23010112/13000003	Purchase of office furniture for Head Office and three Zonal			2,600,000.00	2,600,000.00	2,600,000.00+	100.00%+	2,600,000.00		
40001002/23010113/13000004	Establishment of Local Government Audit Commission							50,000,000.00		
47001001/23010136/11000001	Procurement of 1No Canon EOS 600D Camera (18Mega Pixel)							300,000.00		
47001001/23020101/13000001	Fencing & renovation of Civil Service Comm offs & premises	19,566,150.00								
47001001/23010112/13000002	Furnishing of Chairman Permanent Secretary Four members an	12,168,916.00								
47001001/23010112/13000003	Purchase of office furniture: 10Nos steal cabinets 10Nos Ch	2,880,506.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,000,000.00		
47001001/23020125/13000004	Purchase of 1No Motor Bike (Carter) for dispatch of mails			500,000.00	500,000.00	500,000.00+	100.00%+	450,000.00		
47001001/23010112/13000007	Purchase of 8Nos Desktops computers 3Nos photocopiers 8Nos	375,000.00	1,967,000.00	3,240,000.00	3,240,000.00	1,273,000.00+	39.29%+	3,480,000.00		
47001001/23030121/13000008	Renovation of some offices in the Civil Service Commission			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	57,000,000.00		
47001001/23020101/13000009	Construction of 6Nos toilet facilities for staff			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	6,500,000.00		
47001002/23010113/11000001	Procurement of 15 Nos Desktop computer sets and installation							3,400,000.00		
47001002/23010136/11000002	Establishment of M&E system for planning Research and Statistics			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	3,000,000.00		
47001002/23010108/13000003	Purchase of 1No Toyota Hiace 18 sitter Bus for supervision o							36,000,000.00		
48001001/23010112/13000003	Furnishing of ENSIEC Offices in the 3 Senatorial Zones							7,500,000.00		
48001001/23020101/13000005	Building of ENSIEC Office in Udenu LGA Headquarters			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
48001001/23010112/13000007	Purchase and Installation of two air conditioners for ENSIEC			504,000.00	504,000.00	504,000.00+	100.00%+	504,000.00		
51001001/23010119/14000001	Purchase of generator sets: 1No 10KVA for ENSIEC Headquarter			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
51001001/23050102/10000001	Establishment of Local Government data base: procurement of			7,350,000.00	7,350,000.00	7,350,000.00+	100.00%+	2,900,000.00		
51001001/23050102/13000001	Creation of Local Government Website			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
51001001/23010112/13000002	Purchase of office equipment (7No standing fans)			3,550,000.00	3,550,000.00	3,550,000.00+	100.00%+			
51001001/23010119/14000001	Purchase of 2Nos 4.5KVA Generator Set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00		
62001002/23010114/11000001	Purchase of 2No Printers (Laser jet 182 N HP) and 1 No Photo			350,000.00	350,000.00	350,000.00+	100.00%+	1,800,000.00		
62001002/23010114/11000002	Establishment of server at the Ministry of Chieftaincy Matte			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+	4,300,000.00		
62001002/23010136/11000003	Purchase of Handcam Video Still Photo Digital Camera 3 No			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,300,000.00		
62001002/23010102/13000003	Procurement of Staff of Office for Traditional Rulers			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00		
62001002/23010125/13000005	Production of 450 copies of Eligibility Manual criteria for			630,000.00	630,000.00	630,000.00+	100.00%+	3,500,000.00		
62001002/23030103/13000007	Renovation of House of Chiefs Chamber in ENHA complex			25,300,000.00	25,300,000.00	25,300,000.00+	100.00%+	70,000,000.00		
62001002/23010115/13000008	Purchase of 1no. Photocopying Machine			500,000.00	500,000.00	500,000.00+	100.00%+			
62001002/23010125/11000009	Provision of 50 No Certificate of Recognition for Traditional			660,000.00	660,000.00	660,000.00+	100.00%+	1,200,000.00		
62001002/23010112/13000011	Purchase of Office Equipment; (1No Refridgerators 4No Stand			800,000.00	800,000.00	800,000.00+	100.00%+	1,500,000.00		
62001002/23010119/14000001	Purchase of 1No 5KVA Power Generating Set and accessories			760,000.00	760,000.00	760,000.00+	100.00%+	1,100,000.00		
63001001/23010114/11000001	Purchase of 1No Printer machine			150,000.00	150,000.00	150,000.00+	100.00%+	160,000.00		
63001001/23010105/13000001	1No Standard 18 Seater Bus for official use			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
63001001/23010112/13000003	Replacement of 4Nos Elevator at the State Secretariat			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
63001001/23010112/13000005	Purch of Office Equipment: 3Nos refrigerator and 3 Nos Stabilizer			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
63001001/23050101/13000006	State Counterpart fund for SDGs/AUDA NEPAD State Track Project							300,000,000.00		
63001001/23050101/13000008	Provision of Directional Signage at the State Secretariat			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,700,000.00		
63001001/23050101/13000009	African Union Development Agency/New Partner for African Dev							300,000,000.00		
63001001/23000000/00000000	Purchase of 1 No Power Generating Set. sumec firman 6.7KVA			500,000.00	500,000.00	500,000.00+	100.00%+			
66001001/23010132/03000002	Procurement of Security materials			1,650,000.00	1,650,000.00	1,650,000.00+	100.00%+	1,650,000.00		
66001001/23010113/03000005	Purchase of office equipment (5Nos desktop computers with UP			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
66001001/23010108/03000009	Procurement of 1No Siena 2007 model (Foreign use) for Monitor							6,000,000.00		
66001001/23050101/03000013	Youth Productivity and Economic Empowerment (YUPEE) skill a	188,000,000.00								
66001001/23020118/03000014	Remodeling of the hall at Okpara Avenue into a skill develop							100,000,000.00		
66001001/23020118/05000001	Skill acquisition and empowerment programme for Rural Women			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
66001001/23020127/11000001	Equipping of Communication/Information Control Room for Neig			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
29001001/23010113/11000001	Equip of riders perm off in Enugu West & North20 comp set etc.			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	30,000,000.00		
29001001/23020123/13000003	Procurement of office equipment for traffic management office		3,346,000.00	7,000,000.00	7,000,000.00	3,654,000.00+	52.20%+	8,000,000.00		
29001001/23020127/13000004	Proc of equip for pub enlightenment such as horn speaker sys			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
29001001/23010104/13000005	Procurement of 10Nos Power bike with digital security system			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
29001001/23020124/13000008	Development of park for buses taxis and tricycles at Emene			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
29001001/23010114/13000010	Procurement of office equipment: 10Nos computer sets			5,000,000.00	2,600,000.00	2,600,000.00+	100.00%+	5,000,000.00		
29001001/23010112/13000011	Procurement of office furniture (10 Nos. Padded executive ta			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00		
29001001/23050102/13000015	Vehicle retrofitting dev. for emission inventory data			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
29001001/23020118/13000023	Establishment of model driving school							50,000,000.00		
29001001/23010136/13000025	Procurement of20 Nos smart Traffic control stand with solar							10,000,000.00		
29001001/23010104/13000028	Purchase and installation of 20 Nos modern digital camera							5,000,000.00		
29001001/23010107/13000029	Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)							100,000,000.00		
29001001/23020123/17000002	Provision of traffic signages/road markings	3,837,500.00		13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
15001001/23020113/01000001	Estab of Farm Estates in 6 Agric Zones of the State -V Chain			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
15001001/23050101/01000002	Nat Prog for Food Security (NPFS): State Counterpart Contrib ENADEP			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23030112/01000003	Maint of Centre Pivot Irrig System (CPIS) at various LGs			10,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
15001001/23010127/01000004	Supply for Fed Gov of Nig./Int Fund for Agric Dev (FGN/IFAD)			908,500,000.00	908,500,000.00	908,500,000.00+	100.00%+			
15001001/23050101/01000005	Agro Processing Prod Enhancement and Livelihood Improv Sup			3,744,000,000.00	744,000,000.00	744,000,000.00+	100.00%+			
15001001/23050101/01000006	Agric Transformation Agenda Support Prog phase 1 (ATASP-1)			2,883,000,000.00	350,000,000.00	350,000,000.00+	100.00%+			
15001001/23010113/01000011	Procurement of 2No laptops and 3No desktops and accessories		9,330,216.87		9,400,000.00	69,783.13+	0.74%+			
15001001/23010127/01000040	Pur of 10 tractors & agric equip to assist mech farming in Enugu			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	150,000,000.00	90,000,000.00	60,000,000.00
15001001/23050101/01000051	Grant for participation in Agricultural and World Food Fair							50,000,000.00	60,000,000.00	60,000,000.00
15001001/23020113/01000055	Raising of Hybrid oil palm seedlings (Tenera) for field plan			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	60,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/01000065	Provision of agriculture equipment and inputs for the support		14,049,710.00		15,000,000.00	950,290.00+	6.34%+			
15001001/23020113/01000067	Provision of inputs for the support programme for 2 000 Cass		48,116,369.50		50,000,000.00	1,883,630.50+	3.77%+			
15001001/23020113/01000069	Provision of infrastructural facilities for animal farming u							50,000,000.00		
15001001/23020113/12000001	Establishment of new abattoirs/upgrading of 4 in the State			350,000,000.00	285,000,000.00	285,000,000.00+	100.00%+	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23020113/12000003	Launching of wet season farming and empowerment of farmers w							20,000,000.00		
17018001/23010112/13000043	Accreditation of 10 new courses and re-accreditation of 10 e							200,000,000.00		
15102001/23010112/01000005	Purchase of soil testing equipment with chemicals & reagents							500,000.00		
15102001/23010127/01000008	Purchase of 6Nos Geographical Positioning System(GPS) for fi							3,500,000.00		
15102001/23010127/01000011	Purchase of materials for on-farm demonstration of rice cassava							2,500,000.00		
15102001/23010127/01000012	Procurement of Foundation Seed for community seed multiplication							1,000,000.00		
15102001/23010127/01000014	Purchase of 40 extension tools/kits and protective clothing							1,000,000.00		
15102001/23010127/01000018	Purchase of agro forestry nursery tools and agro inputs to t							3,000,000.00		
15102001/23020113/01000022	State Counterpart funding for APPEALS	1,150,530,935.10								
15102001/23020113/01000024	Sustainability of concluded donor Assisted Projects (FADAMA							55,000,000.00		
35109001/23020113/01000001	Sourcing of Seeds/Fruits Kusso Spp & Raising of 50 000 Seedlings							35,000,000.00		
35109001/23040101/09000001	Adoption of EN Forest Reserves: Planting of Tectona grandis			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+			
35109001/23040101/09000013	Enrichment planting of forest tree seedlings in existing Gov			20,160,000.00	20,160,000.00	20,160,000.00+	100.00%+	23,597,600.00	24,818,400.00	26,800,000.00
15001002/23020113/01000000	Provision of Agric inputs infrastructure & upgrade - NCARES			2,323,680,000.00	613,455,724.00	613,455,724.00+	100.00%+	1,000,000,000.00	900,000,000.00	
15102005/23010127/01000002	Procurement and distribution of Agricultural inputs to 7 944									200,000,000.00
15102005/23020118/01000003	Labour intensive Agricultural Infrastructure (e.g. existing r									150,000,000.00
15102005/23010127/01000004	Agricultural Assets for production and mitigation of food pro									250,000,000.00
15102005/23010113/11000001	4 Nos laptops computers (CORE i5) for data capture Analysis							2,500,000.00		
15102005/23010003/11000002	Purchase of 11 Nos anti-virus (1 for 3 persons)							99,000.00		
15102005/23020113/12000001	Upgrading 76 wet markets to function safely across the 17 LG									300,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
15102005/23010113/13000001	Purchase of office equipment (4 GPS for 4 community facility							2,065,000.00		
15102005/23010127/13000002	Purchase of 8 sets of personal protective equipment (Nose m							112,000.00		
15102005/23010128/13000003	Uniform & gadgets (rain boot rain cape torch light & whist							23,800.00		
15102005/23010112/13000004	Purchase of furniture (6 no tables and 8 chairs)							990,000.00		
15102006/23010127/01000001	Agric Market Development/Small holder productivity enhancement							183,000,000.00		
15102007/23010127/01000001	Provision of Equipment for 15 Nos aggregations and cottage p							330,000,000.00		
15102007/23010127/01000002	Value Chain Investment Programme							468,400,000.00		
15102007/23020118/13000001	Completion of construction of 15 Nos aggregation centers							560,000,000.00		
15102007/23050100/13000002	Consultancy Services							19,600,000.00		
15102007/23010119/14000001	Provision of Energy for rural farm clusters							322,000,000.00		
15102007/23020114/17000001	Provision farm access road							1,800,000,000.00		
20001001/23010113/11000001	Pur of 5 Desktop Comp UPS & other Access & 5 30 inches etc.			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00		
20001001/23050100/11000002	Development of Asset Valuation/Information system			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
20001001/23010112/11000003	Installation of Common Wealth Secretariat and Debt Management			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00		
20001001/23050100/11000005	Purchase of shares/right issues							20,000,000.00		
20001001/23050101/13000001	Consolidation of shares with CSCS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
20001001/23010119/13000004	Pur of 1 60KVA soundproof Perkins/Yorc genset with Cable etc.		13,022,000.00	8,000,000.00	13,100,000.00	78,000.00+	0.60%+	8,000,000.00		
20001001/23010100/13000008	Purchase of HDMI enabled TV (75 inches) wireless speakers f							3,500,000.00		
20001001/23010112/13000009	Purchase and Installation of 4No Air conditioners (Split unit			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	2,000,000.00		
20001001/23010112/13000011	Purchase of office furniture							3,500,000.00		
20007001/23010141/13000012	Pur & install of 2 Stanchion stand & 4 O/H tanks 4 000 Liters			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00		
20001001/23010112/13000014	Furnishing of newly renovated Dome (Phase 1)							80,000,000.00		
20007001/23010119/14000002	Provision of 7 Nos CCTV cameras and 5nos solar/electric light							10,000,000.00		
20007001/23020127/11000001	Development of E-Payment Contractor Ledger Modules and Acce		11,940,904.20	300,000,000.00	284,000,000.00	272,059,095.80+	95.80%+	300,000,000.00		
20007001/23010113/11000002	Purchase and installation of 23No high performance HP branded	64,876,200.00								
20007001/23020127/11000003	2nd Batch of linking Additional MDAs Finance and Accounts d							300,000,000.00		
20007001/23010112/13000001	Refurbishing of 3 Strong Room doors & 25 Gubabi Safes at Awgu, Enugu Main & AG's Office			5,215,000.00	5,215,000.00	5,215,000.00+	100.00%+			
20007001/23010112/13000002	Purchase of Furniture and Fittings for Sub -Treasuries			4,005,000.00	4,005,000.00	4,005,000.00+	100.00%+			
20007001/23020101/13000003	Rehabilitation of Enugu Main Sub-Treasury		15,752,515.00		16,000,000.00	247,485.00+	1.55%+			
20007001/23010115/13000006	Purchase of office equip 5 nos. (photocopying machine etc.	425,000.00	1,067,625.00	3,000,000.00	3,000,000.00	1,932,375.00+	64.41%+			
20007001/23010112/13000008	Purchase of 20 No. 106A and 2 No. 108 Gubabi Safes for MDAs			13,390,000.00	13,390,000.00	13,390,000.00+	100.00%+			
20007001/23010112/13000012	Purchase of 23No ceiling fans for Awgu Nsukka Oji River O	345,000.00								
20007001/23010112/13000013	Purchase of 115No plastic chairs for Awgu Nsukka Oji River	947,840.00								
20007001/23010112/13000014	Purchase of 43 long wooden benches for Awgu Nsukka Oji River	430,000.00								
20007001/23010112/13000015	Purchase of 29No office arm padded chairs for Awgu Nsukka	435,000.00								
20007001/23010113/13000016	Purchase of 19No Office tables for Awgu Nsukka Oji River	665,000.00								
20007001/23050102/13000018	Upgrading of IPSAS software from cash to accrual							200,000,000.00		
20007001/23050102/13000019	Purchase of 10 Executive office arm chairs and tables for Ac							500,000.00		
20007001/23050102/13000021	Refurbishing of Computer Systems at AG's Office	456,000.00								
20007001/23050102/13000022	Upgrading of SIFMIS software to CBN TSA/End to end EFT compl							250,000,000.00		
20007001/23010115/13000023	Production of stamp Duty Steel iron Dices: The stamp duty ir							10,800,000.00		
20007001/23010115/13000024	Repairs of stamp Duty Dicing Machine							870,000.00		
20007001/23020101/13000025	Retiling/Repairs of Awgu Sub-Treasury							5,000,000.00		
20007001/23050100/14000002	Acquisition and installation of IPSAS Accrual Software for u	75,001,387.40								
20008001/23010114/11000004	Pur of 25 Laptop Comp 12 Desktop & accessories & 12 printers			12,266,000.00	12,266,000.00	12,266,000.00+	100.00%+	12,600,000.00		
20008001/23010112/11000006	Proc of off furniture & fittings (200 Chairs 200 tables 120 fan etc.)			11,738,000.00	11,738,000.00	11,738,000.00+	100.00%+	13,200,000.00		
20008001/23020101/13000006	Construction of 4Nos tax/licenses offices and complete perim			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	115,000,000.00	8,000,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
20012001/23010115/11000001	Pur of office equipment (2 Nos C220 Photocopying machine)							800,000.00		
20012001/23010112/13000010	Pur of Off fur for off in the H/Qtrs. 6 AC 6 OX standing etc.			1,590,000.00	1,590,000.00	1,590,000.00+	100.00%+	2,540,000.00		
20012001/23010105/13000011	Purchase of 1No 1000 capacity GP Tank and accessories			450,000.00	450,000.00	450,000.00+	100.00%+	300,000.00		
20012001/23010104/14000002	Pur of 2 KC Soyany Motorcycles for distrib of Demand Notice							960,000.00	1,000,000.00	
20012001/23010119/14000003	Purchase and installation of Solar Energy and accessories			2,850,000.00	2,850,000.00	2,850,000.00+	100.00%+	10,000,000.00		
22001001/23010136/11000001	Purchase of Internet wireless Routers			300,000.00	300,000.00	300,000.00+	100.00%+	300,000.00		
22001001/23050101/12000013	Establishment of facility centres for industrial processing			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+			
22001001/23010114/12000003	Industrial Bill Printing Machine and Accessories			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23050101/12000005	Compre Stadium-wide Project on Biz Census & Survey in rural& urban							70,000,000.00		
22001001/23010140/12000008	Proc of weights and measures/testing equipment for CP & T			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
22001001/23010140/12000013	Purchase of uniform dress kits for CP&T							2,000,000.00		
22001001/23050101/13000001	Traders Empowerment scheme 4th edition for 57 major urban MKT			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
22001001/23010113/13000006	Purchase of 8Nos laptops for HODs for official document prep			1,920,000.00	1,920,000.00	1,920,000.00+	100.00%+		560,000.00	
22001001/23010104/12000011	Purchase of Motorcycles for ROBP bill (demand notice) distri			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
22001001/23010112/13000013	Purchase of office furniture (2 Nos standing fan 1 no 32 p			1,560,000.00	1,560,000.00	1,560,000.00+	100.00%+	1,600,000.00		
20008001/23010129/13000018	Procurement of 30Nos equipment for produce field-on the spot			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20008001/23010106/13000021	Purchase of 10 Nos brand new mini buses for revenue drive an							60,000,000.00		
20008001/23020118/13000026	Cons of shops renov & remodel of dilap toilet&3 gates @N/Hv etc.		5,999,100.00	20,000,000.00	20,000,000.00	14,000,900.00+	70.00%+	10,000,000.00		
20008001/23050102/13000029	Computerization/automation of market development and export p			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
22001001/23010114/13000033	Pur of Off equip 5 colored Prin 5 black & white Photocopy etc.			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	4,000,000.00	2,000,000.00	
22001001/23020118/13000034	Construction of 6No produce inspection post/boots at designated			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
20008001/23020118/13000035	Construction of drainages within Orba international market p							10,000,000.00		
20008001/23020118/13000036	Renovation and upgrading of dilapidated revenue court							10,000,000.00		
20008001/23020118/13000037	Republishing of produce school of technology Enugu							6,000,000.00		
20008001/23010113/13000038	Purchase of public address system for enlightenment and sensitiz							3,500,000.00		
22001001/23010119/14000001	Purchase of 3No 5KVA Generator Set			500,000.00	500,000.00	500,000.00+	100.00%+	500,000.00	1,000,000.00	
22018003/23010113/11000000	Purchase of computers and accessories			200,000.00	200,000.00	200,000.00+	100.00%+			
22018003/23030121/13000000	Re-roofing and rehabilitation of building blocks A and B			30,525,000.00	30,525,000.00	30,525,000.00+	100.00%+			
22018003/23010102/13000003	Chippings lafarating with coal-tar in the premises			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
22018003/23030121/13000004	Rehabilitation and Asphalting of Enugu State Marketing company							103,123,000.00		
22018001/23050101/12000003	Enugu Human Capital Development Loans (CARES)			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
22018001/23050101/12000006	Enugu SME Micro Credit Program (N-CARES)			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
22018001/23050101/12000007	IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	555,000,000.00		
22018001/23050101/12000009	Enugu CAC formalization Grant			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
22018001/23050101/12000010	Enugu Payroll Support Grant (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23050101/12000011	Enugu Artisan Support Grant (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23050101/12000012	Enugu SME Business Support Grant (N-CARES)			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
22018001/23020118/12000013	SME Production Facilities: Shared Mechanised equipment			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
22018001/23050101/12000014	PPP for Job creation vocational training and skill acquisition			125,000,000.00	125,000,000.00	125,000,000.00+	100.00%+			
22001002/23050101/13000001	Project concept development and promotion			25,000,000.00	21,150,000.00	21,150,000.00+	100.00%+			
22001002/23010113/12000003	Purchase and installation of office equipment: (Laptops inte		2,678,100.00	2,500,000.00	2,700,000.00	21,900.00+	0.81%+	7,000,000.00		
22001002/23010112/13000004	Purchase of 10 Split Unit A/C 1.5H		792,000.00	1,350,000.00	1,150,000.00	358,000.00+	31.13%+			
22001002/23010112/13000005	Purch of office furniture & furniture of the entire complex		5,805,700.00	2,000,000.00	5,850,000.00	44,300.00+	0.76%+	45,000,000.00		
22001002/23010113/12000007	Purchase and installation of office furniture (Office Chair							10,000,000.00		
22001002/23010112/13000008	Purchase of 15 Seater Toyota Hiace Bus							40,000,000.00		
22001002/23010112/13000009	Purchase of 1 no Hilux Truck							35,000,000.00		
22001002/23010119/14000001	Purchase of 400KVA sound proof Mikano generator			1,350,000.00	1,350,000.00	1,350,000.00+	100.00%+	15,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
27001001/23050102/11000001	Establishment of Management Information System/software			18,100,000.00	18,100,000.00	18,100,000.00+	100.00%+	19,100,000.00	5,000,000.00	
27001001/23010115/11000002	Purchase of Photocopying machine and Printer							500,000.00		
27001001/23010113/13000001	Purchase of 7Nos Desktop Computer and accessories			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	2,000,000.00	2,100,000.00	2,800,000.00
27001001/23010115/13000002	Purchase of office equipment: 2Nos Photocopying Machine 2No			1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+			
27001001/23050101/13000004	Installation of Law pavilion live time license and annual up			180,000.00	180,000.00	180,000.00+	100.00%+	200,000.00		
27001001/23010121/13000010	Renovation of bungalows at former forestry comm premises			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
27001001/23010112/13000011	Purchase of office furniture for Management Dev Cent			950,000.00	950,000.00	950,000.00+	100.00%+	1,750,000.00		
27001001/23010121/13000010	Interlock of 30 by 20 Square meters of the productivity comp							720,000.00		
27001001/23010124/13000013	Procurement of 1No embroidery machine 4Nos mannequins 1No							950,000.00		
27001001/23010119/14000001	Purchase of and installation of Solar panel and inverter pla			750,000.00	750,000.00	750,000.00+	100.00%+			
27001001/23010119/14000003	Purchase of 1No Generating Set (400 Volt)							350,000.00		
28001001/23020118/06000001	Capital Grant for Enugu Tech Hub		40,000,000.00		40,200,000.00	200,000.00+	0.50%+			
28001001/23050101/11000003	Activation of CCTV Monitors within the secretariat complex			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
28001001/23050103/11000004	E-Human Resource Management (E-HRM)		42,226,776.20		42,300,776.00	73,999.80+	0.17%+			
28001001/23050101/11000009	Capital Grant for Enugu Tech Hub			120,000,000.00	37,499,224.00	37,499,224.00+	100.00%+			
28001001/23010113/11000010	Purchase and installation of 100 Desktop Computers and access	43,388,600.00	13,000,000.00	30,000,000.00	30,000,000.00	17,000,000.00+	56.67%+			
28001001/23050102/11000013	Capital Grant for Obollo Afor Tech-Hub for Interlocking			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
28001001/23010112/11000015	Programming Animation and Robotic internship programs for ch							170,000,000.00		
28001001/23020127/11000016	Perimeter fencing (15 KM)							450,000,000.00		
28001001/23050101/12000005	Establishment of research and fabrication centre			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
28001001/23010129/12000008	Procurement of learning materials and rehabilitation of facil							29,800,000.00		
28001001/23010112/13000003	Equipment of Raw Material Resource and Consultancy Centre			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
28001001/23010129/13000007	Water reticulation to all facilities and students hostels							120,000,000.00		
29053001/23010108/13000001	Pur of 10 Coal City Bus (Ashock layland 38 seater buses)							450,000,000.00		
29053001/23010124/13000005	Pur of Workshop Equip: 1No Vulcanizer pumping machine etc.			5,250,000.00	5,250,000.00	5,250,000.00+	100.00%+			
29053001/23010124/13000006	Purchase of Workshop Tools: 5 sets of different tool boxes			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	507,000.00		
29053001/23010107/13000014	Purchase of 1No Towing Truck (10 tyres 35 tons Mack)			29,500,000.00	29,500,000.00	29,500,000.00+	100.00%+			
29053001/23010124/13000021	Purchase of 1no Leventis injector/Nozzle power service machi							1,400,000.00		
29053001/23020124/13000002	Con of lockup shops transit camp & toilet facil @ Enugu Depot							5,000,000.00	5,000,000.00	5,000,000.00
29053001/23020101/13000005	Opening of new depots/routes in Lagos and Abuja							3,000,000.00	3,000,000.00	3,000,000.00
29053001/23010112/13000006	Purchase of office equipment							1,000,000.00	3,000,000.00	3,000,000.00
34001001/23020124/12000017	Payment of retention for the following completed road constr							424,000,000.00		
34001001/23030121/13000002	Repair renovat and mainte of Enugu State House of Assembly		2,362,000.00		2,400,000.00	38,000.00+	1.58%+			
34001001/23020101/13000003	Construction of Fence		26,729,375.00		26,800,000.00	70,625.00+	0.26%+			
34001001/23030121/13000005	Repair and Renovation work at the office Enugu State		124,785,813.75		124,800,000.00	14,186.25+	0.01%+			
34001001/23010133/13000006	Purchase of Office Equipment		181,236,073.72		181,400,000.00	163,926.28+	0.09%+			
34001001/23020101/13000009	Construction of Facilities at Enugu State University of Science		224,871,047.96		224,900,000.00	28,952.04+	0.01%+			
34001001/23030121/13000012	Constr of block Wall Fence at En & Nsuka Area Offices		10,754,602.05		10,800,000.00	45,397.95+	0.42%+			
34001001/23030121/13000014	Construction/Renovation of Public Buildings in Enugu State	8,924,110,620.39	1,066,164,303.65		1,066,600,000.00	435,696.35+	0.04%+			
34001001/23020123/13000022	Provision of Solar Power Street Lightings and Generating Set	1,050,377,661.10	23,348,300.00		23,400,000.00	51,700.00+	0.22%+			
34001001/23020114/13000027	Construction of 7 KM perimeter fence and gate house at SUMAS							1,000,000,000.00		
34001001/23020118/13000030	Completion of the Construction of Facilities landscaping							50,000,000.00		
34001001/23020102/13000032	Const and Completion of Governor's Lodge Asokoro Abuja		94,619,707.42		94,700,000.00	80,292.58+	0.08%+			
34001001/23020105/13000033	Const of Twin water fall and Swim Pool Governors lodge	45,936,825.00	301,148,540.00		301,200,000.00	51,460.00+	0.02%+			
34001001/23030101/13000037	Completion of construction of 1 no 10 classroom building for		145,228,675.58	352,000,000.00	164,000,000.00	18,771,324.42+	11.45%+	93,653,000.00		
34001001/23020118/13000038	Completion of construction of 1 no 10 classroom building for		48,409,558.38	352,000,000.00	50,800,000.00	2,390,441.62+	4.71%+	93,653,000.00		
34001001/23020118/13000039	Completion of construction of 1 no 12 classroom building for		124,267,918.52	540,000,000.00	140,000,000.00	15,732,081.48+	11.24%+	225,697,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020118/13000040	Completion of construction of 1 no 12 classroom for faculty o		124,267,918.52	394,000,000.00	144,000,000.00	19,732,081.48+	13.70%+	96,520,000.00		
34001001/23020118/13000041	Completion of Construction of 1 no 8 classroom building for		54,946,658.32	330,000,000.00	80,000,000.00	25,053,341.68+	31.32%+	122,361,000.00		
34001001/23020118/13000042	Completion of construction of 1 no 8 classroom building for f		129,181,414.36	330,000,000.00	130,000,000.00	818,585.64+	0.63%+	48,127,000.00		
34001001/230'20118/13000043	Completion of construction of 120 bedroom hostel at SUMAS		225,763,335.31	497,000,000.00	247,000,000.00	21,236,664.69+	8.60%+	67,704,000.00		
34001001/23020118/13000046	Completion of the Construction of 3 Storey Student Hostel building		114,195,246.13	132,000,000.00	116,900,000.00	2,704,753.87+	2.31%+	30,000,000.00		
34001001/23010140/13000050	Estab of Enugu Stadium Matl Testing Lab Quality control/Inspec etc.			100,000,000.00	5,300,000.00	5,300,000.00+	100.00%+	200,000,000.00		
34001001/23020118/13000052	Furnishing of 10No Duplex Govt Houses @ Old Government Lodge							200,000,000.00		
34001001/23020101/13000055	External Works - Landscaping Water and Electricity etc.		41,767,436.77	100,000,000.00	73,200,000.00	31,432,563.23+	42.94%+			
34001001/23020105/13000056	Ext Works Landscape @the 5New Cons Fire Services Stadium @Ogurute etc.			100,000,000.00	33,600,000.00	33,600,000.00+	100.00%+			
34001001/23020118/13000062	Comp/Con of Fence etc. of the Customary Court of Appeal Enugu		7,423,521.00	8,000,000.00	8,000,000.00	576,479.00+	7.21%+			
34001001/23030101/13000063	Comp of Old Govt Lodge Enugu & Con of Annex GRA Enugu.		6,855,172.70	30,000,000.00	30,000,000.00	23,144,827.30+	77.15%+			
34001001/23020118/13000065	Comp of the construction of Proposed Court of Appeal Enugu		133,733,560.00	120,000,000.00	133,800,000.00	66,440.00+	0.05%+			
34001001/23020118/13000078	Cons. of Customary Court of Appeal Conference Hall E/North		2,573,463.15		2,600,000.00	26,536.85+	1.02%+			
34001001/23020118/13000083	Gen Landscaping works Prov& Install of Exter Elect @ Old Govt Lodge		148,857,108.67		148,900,000.00	42,891.33+	0.03%+			
34001001/23020118/13000093	Proposed Works in Phase II at Old Government Lodge Enugu No							650,000,000.00		
34001001/23010100/13000094	Furnishing of Court of Appeal GRA Enugu, Enugu State							50,000,000.00		
34001001/23020118/17000002	Construction/Renovation of Public Buildings in Enugu State		5,005,137.20	1,000,000,000.00	50,000,000.00	44,994,862.80+	89.99%+	1,500,000,000.00		
34001001/23050101/17000014	Consultancy Services on Road and Public Building Construction		40,347,000.00		40,400,000.00	53,000.00+	0.13%+	200,000,000.00		
34001001/23020118/17000028	Completion of the Correction and completion of outstanding			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000031	Completion of the Construction of Restaurant at Old Court Lo		12,076,294.85	25,000,000.00	25,000,000.00	12,923,705.15+	51.69%+	20,000,000.00		
34001001/23020118/17000032	Completion of the Construction of Lawn Tennis Court ETC		32,253,604.28	40,000,000.00	40,000,000.00	7,746,395.72+	19.37%+	8,000,000.00		
34001001/23020118/17000036	Proposed Construction/Remodeling (including external works			800,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000037	Finishing and Equipping of 600 Seaters Banquet Hall 24 No Ap		624,375,255.50	2,000,000,000.00	641,400,000.00	17,024,744.50+	2.65%+			
34001001/23020118/17000038	Finishing and Equipping 10 No Guest Houses at old Gov lodge			600,000,000.00	68,900,000.00	68,900,000.00+	100.00%+			
34001001/23030121/17000040	Renovation of Old House of Assembly Building Enugu North LG		19,734,741.99	72,000,000.00	21,200,000.00	1,465,258.01+	6.91%+	50,000,000.00		
34001001/23020118/13000041	General landscaping works fencing and gate erosion control			200,000,000.00	42,100,000.00	42,100,000.00+	100.00%+			
34001001/23030113/17000044	Rehabilitation of Enugu Urban Township Roads	348,633,252.75	203,491,994.93		203,500,000.00	8,005.07+	0.00%+			
34001001/23030113/17000045	Rehabilitation of Agbani Road-Police College-Gariki Flyover		1,894,019,125.94	2,000,000,000.00	1,900,000,000.00	5,980,874.06+	0.31%+			
34001001/23020114/17000049	Construction of Ndiuno Akpuoga Nike - Nchatancha - Obinagu t			485,000,000.00	33,699,876.00	33,699,876.00+	100.00%+	600,000,000.00		
34001001/23030114/17000050	Proposed construction of Justice Nwazota - Ilogu Close		355,244,294.14	450,000,000.00	450,000,000.00	94,755,705.86+	21.06%+	150,000,000.00		
34001001/23020114/17000052	Special Intervention on roads in Enugu North Senatorial Zone		3,333,918,200.18	1,000,000,000.00	3,334,000,000.00	81,799.82+	0.00%+			
34001001/23020100/17000055	Strategic intervention and Urban renewal in Enugu State		121,432,940.63	1,000,000,000.00	200,000,000.00	78,567,059.37+	39.28%+	1,000,000,000.00		
34001001/23020114/13000056	Earthroad/Spot improvement/connectivity to Communities		72,685,763.20	1,000,000,000.00	150,000,000.00	77,314,236.80+	51.54%+			
34001001/23020100/17000057	Emergency Erosion control and protective works in Enugu St		231,793,878.40	1,000,000,000.00	300,000,000.00	68,206,121.60+	22.74%+			
34001001/23020114/17000059	Con/Recon/Rehab of Urban & Rural Roads in Enugu State	7,265,150,744.57	1,777,906,575.03		1,780,000,000.00	2,093,424.97+	0.12%+	6,000,000,000.00		
34001001/23030121/17000083	Additional works in the renovation/rehabilitation of judicia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23050101/17000084	Digitalization of the Contract Administration in MoW			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000171	Emergency Erosion control and protective works in Enugu State							500,000,000.00		
34001001/23020114/17000204	Strategic Intervention and urban renewal in Enugu State	20,829,830.00	718,598,400.40		718,598,500.00	99.60+	0.00%+			
34001001/23020118/17000228	Furnishing and equipping of the 24 Nos apartments at Old Gov							360,000,000.00		
34001001/23020114/17000231	Completion of Swamp Land reclamation and erosion control work							23,000,000.00		
34001001/23020118/17000237	Construction of earth road/spot improvement/connectivity to c							2,000,000,000.00		
34001001/23020118/17000240	Completion of the Rehabilitation/Construction of IMT Boulevard							5,000,000.00		
34001001/23020118/17000246	Completion of the Construction of the Emergency Gully Flood							30,000,000.00		
34001001/23020118/17000250	Emergency Gully Reclamation and flood chanelization of Ogui							24,000,000.00		
34001001/23020118/17000251	Completion of the Construction of Extra 81 Meters of the Pro							10,000,000.00		
34001001/23020118/17000252	Construction of the Proposed Building for the Police Special							70,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001002/23000114/13000002	State Counterpart fund Provision for (RAAMP)	1,233,456,181.07						400,000,000.00		
36001001/23030124/02000004	Designation and Upgrading of Zik's Centre Enugu			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
36001001/23030124/02000006	Rehabilitation and Upgrading of Eze Recreational Park Uwani			170,000,000.00	170,000,000.00	170,000,000.00+	100.00%+			
36001001/23030124/02000007	Rehabilitation and Upgrading of Onwudiwe Recreational Park			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
36001001/23040106/02000012	Beautification of 2 Round About in Enugu Metropolis			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
36001001/23030124/02000014	Upgrading of Children Playing Ground at Unity Park in Enugu							28,000,000.00		
36001001/23050104/12000001	Establishment and equipping of a State Orchestral Band for p			10,500,000.00	10,500,000.00	10,500,000.00+	100.00%+	13,000,000.00		
36004001/23010112/02000005	Establishment of arts and craft shops			500,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00		
36004001/23010113/02000007	establishment and furnishing of gallery/museum			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	16,000,000.00		
36004001/23010130/02000010	building eatry and cousin cuisine centre for local delicacies			1,700,000.00	1,700,000.00	1,700,000.00+	100.00%+	9,000,000.00		
36004001/23050102/02000014	Development of website for the Council to display State cult			300,000.00	300,000.00	300,000.00+	100.00%+			
36004001/23010130/02000015	Establishment of recording studio							17,000,000.00		
36004001/23010130/02000016	General Renovation and equipping of office for staff and stake							8,000,000.00		
36004001/23010130/02000017	Sculpture garden/landscaping of the premises including artis							20,000,000.00		
36004001/23010130/02000018	Transformation of a space inside the building into cultural							3,500,000.00		
36004001/23020119/02000019	Construction of stores around the premises to be rented							99,000,000.00		
36004001/23050104/12000001	relocation of Art Council to the Art Centre Old House of As			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	2,500,000.00		
36004001/23010100/13000003	Purchase of Power Generating Set (3.5KVA)			200,000.00	200,000.00	200,000.00+	100.00%+			
36052001/23010115/02000004	Purchase of office equipment: 1No photocopy machine 3Nos HP			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00		
36052001/23050101/02000009	Survey to gen. data on Enugu State tourism potential in 17LG			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
36052001/23010112/02000011	Pur of Off fur & fittings 4 table set 17 chairs 3 cabinet etc.			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,500,000.00		
36052001/23010119/02000013	Connection of Electricity to Enugu State Tourism Board Office							250,000.00		
36052001/23010136/11000002	Development of website for State Tourism Board							2,000,000.00		
36001001/23020119/12000004	Construction of 1000 capacity Convention Centre in the Hotel			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
36001001/23030118/12000008	Purchase and installation of solar power for some selected p			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
36004002/23010110/12000003	Take-Off Grant for Zik Centre (ICT Equipment for on line vis							200,000,000.00		
52001001/23020118/10000001	Drilling/Rehabilitation and reticulation of boreholes in Com		65,181,790.00	700,000,000.00	700,000,000.00	634,818,210.00+	90.69%+	300,000,000.00		
52001001/23020127/10000002	Construction of Okwojo Ngwo Boreholes Augmentation Water Su			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	50,000,000.00		
52001001/23050101/10000005	Procurement of ABEM SAS 4000 terrameter for geophysical survey			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
52001001/23050103/10000030	Continuation of Enumeration for a Comprehensive data of numb			10,000,000.00	5,900,000.00	5,900,000.00+	100.00%+	10,000,000.00		
52001001/23050103/10010037	Completion of the rehabilitation of 9th Mile Crash Programme			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00		
52102001/23030101/06000001	Renovation of office blocks and landscaping of office environ			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	10,000,000.00	10,000,000.00
52102001/23010129/10000002	Purchase of water Treatment Chemicals for Oji/Ajalli Water S			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	150,000,000.00	200,000,000.00	200,000,000.00
52102001/23030104/10000006	Rehabilitation of 9th Mile Ngwo Water scheme			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52102001/23030100/10000010	Constr of 1000m3 ground level concrete Reservoir at adada							200,000,000.00	150,000,000.00	150,000,000.00
52102001/23010138/10000011	Procurement of Welding machine and repair of crane			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00	15,000,000.00	10,000,000.00
52102001/23030104/10000014	Provision of the needed spares & replacement of damaged Mech			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	65,000,000.00	50,000,000.00	40,000,000.00
52102001/23030128/10000019	Monitoring/Control of floods upstream of Iva head works			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00		
52102001/23030104/10000021	Rehabilitation of the Enugu Urban Water network and reticula	1,267,000.00						130,000,000.00	100,000,000.00	50,000,000.00
52102001/23030104/10000023	Rehabilitation of Booster Stations in Enugu Metropolis			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	50,000,000.00	50,000,000.00	30,000,000.00
52102001/23050102/10000029	Procurement of data monitoring and management system and sof			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	20,000,000.00
52102001/23030100/10000038	Construction of staff quarters							25,000,000.00		
52102001/23020105/10000039	Maintenance of boreholes with respect of repair of replacement							30,000,000.00		
52102001/23020105/10000040	rehabilitation of Amufie road water scheme and construction							200,000,000.00		
52102001/23020105/10000041	Provision and installation of security surveillance system at							30,000,000.00		
52102001/23020105/10000042	Rehabilitation of Oji and Ajalli water schemes and pipeline							3,070,000,000.00		
52102001/23030104/10000044	Maintenance of boreholes pipelines mechanical and electric							45,000,000.00	50,000,000.00	40,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
52102001/23050102/11000001	Procurement/Installation of public address systems advertis			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
52102001/23050101/11000002	Capacity building of Staff on ICT and operation mgt audit			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23050101/11000003	Procurement of laptops and desktop computers and other ICT e			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
52102001/23050101/13000001	Urban Water Sector: State Counterpart funding	247,000,000.00		5,745,000,000.00	846,750,000.00	846,750,000.00+	100.00%+			
52102001/23050101/13000002	Customer Enumeration of Enugu and Nsukka Urban Water Supply:			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52102001/23050101/13000003	Control of effluent from factories to our water production s			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	5,000,000.00	5,000,000.00
52102001/23050101/13000006	Procurement of 3 No Hilux Office Vehicles							105,000,000.00		
52103001/23020105/10000006	Construction and Rehabilitation of Water Boreholes in the Rural			200,000,000.00	175,000,000.00	175,000,000.00+	100.00%+	200,000,000.00		
52103001/23020105/10000018	Construction of hand pumps water boreholes in Guinea worm en	6,596,800.00								
52103001/23010129/10000027	Purchase of branded sanitary buckets and dumpsters for waste	350,000.00								
54001001/23010115/11000005	Purchase of 1No. Photocopier			900,000.00	900,000.00	900,000.00+	100.00%+			
54001001/23050101/11000007	Development and installation of interactive website			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+			
54001001/23050102/11000008	Revenue collection software development Licensing & Management			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
54001001/23050100/13000004	Evaluation of the implementation status of One Community One			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+			
54001001/23050101/13000006	Bi-Annual Community engagement with town union executives in			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
54001001/23020113/13000008	Procurement of Locally fabricated mechanized Agric. Equipment			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
54001001/23020118/13000012	Implementation & Evaluation of second tranche of One Community			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,494,000,000.00		
54001001/23010129/13000025	Procurement of 50 Nos Sowing machines in 30 selected comty			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
54001001/23020118/13000026	Building of Incubation centre for job creation & empowerment			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
54001001/23050101/13000010	Development & Production of Town Union Laws &Guidelines (Con							6,000,000.00		
54001002/23030105/040000001	Basic services and Labour Intensive Public Works (N-CARES)			1,334,880,000.00	616,281,500.00	616,281,500.00+	100.00%+	1,000,000,000.00		
54001002/23050101/13000001	State Counterpart contribution for financing of State Micro	119,640,964.83								
54001003/23020105/10000001	Construction of 12Nos water scheme in the 3 Senatorial zones							38,000,000.00		
54001003/23020118/13000005	Completion of CDP ongoing 16 projects in the 3 senatorial zones			188,000,000.00	188,000,000.00	188,000,000.00+	100.00%+	48,000,000.00	38,000,000.00	35,000,000.00
54001003/23050103/13000006	Conduct monitoring and evaluation of CDP projects							4,500,000.00	5,000,000.00	6,000,000.00
54003001/23020103/14000001	Construction Extension and Boosting of Electrification Network			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	200,000,000.00	500,000,000.00	200,000,000.00
54003001/23030102/14000005	Rehab/ Reconstruction of dilapidated/ vandalized Networks in 3		6,234,068.00		6,235,000.00	932.00+	0.01%+			
54003001/23020103/14000006	State contingency intervention in Electrification Projects.	20,782,436.00		150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	350,000,000.00	250,000,000.00
54003001/23010119/14000007	Bulk Purchase of 25 units of distribution transformer (10 No	48,618,789.00	14,131,058.00	360,000,000.00	360,000,000.00	345,868,942.00+	96.07%+	155,000,000.00	600,000,000.00	600,000,000.00
54003001/23020123/14000008	Construction and installation of Traffic Light in the State	6,720,600.00		120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
54003001/23030102/14000009	Rehabilitation of water works line	156,542,579.60								
54003001/23010119/14000010	Procurement of 1 No Truck self loader (Platform) for street	51,768,591.05								
54003001/23010107/140014011	Procurement of 2 Nos Truck self loader (Hiab) for street light			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	80,000,000.00		
54003001/23020123/14000012	Installation of rural streetlight in Nsukka to Obollo Afor	12,000,000.00	54,300,000.00		54,500,000.00	200,000.00+	0.37%+			
54003001/23020103/14000013	Construction Extension and Boosting of Electrification Network		35,229,150.00		35,300,000.00	70,850.00+	0.20%+			
54003001/23020123/14000016	Provision of automatic solar street lights at the major street	32,773,892.00	24,998,500.00	500,000,000.00	187,925,000.00	162,926,500.00+	86.70%+	100,000,000.00	300,000,000.00	450,000,000.00
54003001/23010119/14000017	Procurement and installation of 40KVA generator	3,696,880.00	127,194,484.00		127,200,000.00	5,516.00+	0.00%+			
54003001/23020123/14000020	Extension of streetlight in Enugu metropolis	16,300,000.00	4,957,480.00		5,000,000.00	42,520.00+	0.85%+			
54003001/23030100/14000024	Internal distribution of Electricity at ESUT Specialist/Teac			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+			
54003001/23010107/14000025	Procurement of 6 units Motorcycles for the security of street							4,000,000.00		
54007001/23010123/09000001	Fire Fighting Aids e.g. Personal Protecting Equipment (PPE	77,980,952.00	16,157,700.00	30,000,000.00	30,000,000.00	13,842,300.00+	46.14%+	30,000,000.00	30,000,000.00	
54007001/23030109/09000003	Renovation of fire station building at Nsukka and fencing			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
54007001/23000000/00000000	Renovation of Other Fire Units (Timber shade and Obese)							10,000,000.00		
54007001/23030109/09000007	Purchase of 100No 6 Spring iron bed (single cabin) for Ogui	140,000.00	186,681,820.90	8,000,000.00	187,000,000.00	318,179.10+	0.17%+	15,000,000.00		
54007001/23020110/09000010	Installation of Fire Extinguishers in the New Secretariat			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	10,000,000.00	
54007001/23020110/09000011	Construction of Staff Quarters in fire stations			300,000,000.00	121,000,000.00	121,000,000.00+	100.00%+			
54007001/23010136/13000006	Procurement and installation of HF/VHF/UHF Radio Communication							12,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
54007001/23010107/13000009	Purchase of 5No water tanker			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	90,000,000.00	60,000,000.00	
54007001/23020101/13000010	Construction of Chief Fire's office & Admin. Office at Ogui			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
54007001/23010112/13000011	Purchase of office furniture tables chairs TV sets etc.							35,000,000.00		
60001001/23010101/06000006	Acquisition of New Layout			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	100,000,000.00		
60001001/23010129/06000008	Purchase of specialist equipment in town planning department			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	28,000,000.00		
60001001/23020118/06000012	construction of multi-purpose office building with fire proof							50,000,000.00		
60001001/23050101/06000012	Full automation and back-up of land registry (Document Management							100,000,000.00		
60001001/23020118/01000014	Construction of 8 Nos Conveniences							50,000,000.00		
60001001/23010113/11000002	Purchase of office equipment for perm sec's office admin an			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	9,454,000.00		
60001001/23050101/13000001	Start-up Grant for Office of the Surveyor General Enugu St			259,350,000.00	259,350,000.00	259,350,000.00+	100.00%+			
60001001/23010105/13000002	Purchase of Motor Vehicles: 2No Hilux Van							72,000,000.00		
60001001/23020118/06000003	Remodeling of File and Deed Registry			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,000,000.00		
60001001/23030121/13000004	Renovation of Office building (Town Planning block)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	7,000,000.00		
60001001/23010112/13000005	Purchase of furniture and fittings for Admin & supply etc.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	17,200,000.00		
60001001/23010123/14000001	Purchase and Installation of 100KVA Mikano power generating			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	10,445,000.00		
60002001/23020101/06000001	Completion of Air Survey building							15,000,000.00		
60002001/23050100/06000002	Perimeter survey/parcellation of land							85,000,000.00		
60002001/23010113/11000001	Purchase of Office Computers Equipment							11,075,000.00		
60002001/23010133/11000002	Purchase of Survey software and equipment							24,630,000.00		
60002001/23050101/11000005	Map Archiving Map Production and Equipment							49,830,000.00		
60002001/23010112/13000001	Purchase of Office Furniture							8,505,000.00		
60002001/23010106/13000002	Purchase of2Nos Hilux (Toyota)							72,000,000.00		
64001001/23010113/11000005	Purchase and installation of Intra-Net and its accessories (			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	10,000,000.00		
64001001/23050102/11000006	Development of website for the ministry							100,000,000.00		
64001001/23050102/11000007	Development of Integrated Budget Management System			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	85,000,000.00		
64001001/23010112/13000002	Purchase of office equipment (1No 2Hp AC steel cabinet 6 No			450,500.00	450,500.00	450,500.00+	100.00%+	4,500,000.00		
64001001/23050101/13000000	UNICEF Progressing Action on Resilient Systems for Nutrition			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
64001001/23050101/13000006	Cap Building for Program (OGP Food & Nutrition) in the State			350,000,000.00	350,000,000.00	350,000,000.00+	100.00%+			
64001001/23010104/13000008	Purchase of 1No motorcycles for dispatch			350,000.00	350,000.00	350,000.00+	100.00%+	500,000.00		
64001001/23050103/13000009	Development of M&E Framework for the State			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00		
64001001/23010112/13000010	Purchase of office Furniture and Fittings for State CARES Co							5,000,000.00		
64001001/23010112/13000011	Purchase of security uniform and gadgets for 2 security office							500,000.00		
65001001/23020118/04000002	Purchase of 10No oxygen emergency service gear			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
65001001/23020118/04000003	Purchase of health and safety equipment and materials (3No k			840,000.00	840,000.00	840,000.00+	100.00%+			
65001001/23020118/06000002	Management and development of City Infrastructure (Development			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	250,000,000.00	200,000,000.00	180,000,000.00
65001001/23020118/06000013	Urban renewal project and development control	30,000.00								
65001001/23010121/06000016	Purchase of Environmental Beautification materials	2,270,000.00								
65001001/23010129/06000024	Purchase of earth moving equipment (Bulldozer D7 Mbenz truck			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
65001001/23020100/06000029	Relocation and construction of POWA shops	10,800,000.00								
65001001/23020100/06000030	Monitoring and evaluation of ECTDA project activities	112,529,000.00	242,328,200.00		242,400,000.00	71,800.00+	0.03%+			
65001001/23050101/06000031	Preparation of Enugu integrated infrastructural and development	400,000.00								
65001001/23020124/06000036	Relocation of all motor parks out of the city: (Design and c							18,000,000.00		
65001001/23020118/06000042	Purchase of 5No road sweepers chassis Mercedes truck water t			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
65001001/23020118/06000045	Installation of Jersey barriers along Nike Lake road (3km)	4,112,500.00								
65001001/23020118/06000047	Installation of gantry with 16 inches stainless pipes at T-j			6,500,000.00	6,500,000.00	6,500,000.00+	100.00%+			
65001001/23020118/06000049	Beautification and remodeling of park avenue roundabout -in							22,000,000.00		
65001001/23020118/06000054	Installation of gantry at Gariki entrance axis of Enugu metro			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
65001001/23020118/09000002	Provision of 194 units of ultra-modern bus shelters	370,067,300.00	35,000,000.00	300,000,000.00	300,000,000.00	265,000,000.00+	88.33%+	150,000,000.00	150,000,000.00	35,500,000.00
65001001/23040106/06000002	City road decongestion and intervention project at Part Ave			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
65001001/23000012/11000005	Purchase of 3No Nikon D5200 Still and video cameras			480,000.00	480,000.00	480,000.00+	100.00%+			
65001001/23020127/11000007	Development of SMS based automated building plan approval st			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
18011001/23010119/02000001	Purchase of 1No 7KVA Electricity Generating Set for JSC Enugu			450,000.00	450,000.00	450,000.00+	100.00%+	560,000.00		
18011001/23010105/02000002	Purchase of 6Nos. Toyota Avensis cars for the 4 Hon. Members			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	150,000,000.00		
18011001/23010112/02000003	Purchase of office furniture for JSC (Executive tables chai	29,788,360.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00		2,000,000.00
18011001/23010112/02000004	Purchase of Office Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00		
18011001/23000000/00000000	Purchase of Computer Equipment			15,790,000.00	15,790,000.00	15,790,000.00+	100.00%+	16,330,000.00		
18011001/23010112/02000006	Furnishing of Judicial Service Commission Conference Hall (A		33,648,107.85	13,000,000.00	33,700,000.00	51,892.15+	0.15%+	13,500,000.00		
18011001/23010123/02000007	Purchase and installation of fire fighting equipment and ext.			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		1,500,000.00
18011001/23010105/02000008	Purchase of 1No. Prado Jeep to serve as utility vehicle for			50,000,000.00	29,300,000.00	29,300,000.00+	100.00%+	60,000,000.00		
18011001/23010105/02000009	Purchase of 1No Toyota Hilux Van for inspection							30,000,000.00		
18011001/23020102/06000001	Design construction and furnishing of 20Nos 5 bedroom duple							600,000,000.00	450,000,000.00	450,000,000.00
18011001/23050102/11000001	Purchase and Installation of V.SAT internet facilities for t			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
18011001/23010108/13000002	Purchase of 1No Toyota Hiace utility vehicle for the Commission			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	30,000,000.00		
18011001/23020118/13000003	Construction and installation of burglary proofs in JSC office	1,486,500.00								
18011001/23010112/13000006	Purchase of 5No Gubabi fire proof safe			2,250,000.00	2,250,000.00	2,250,000.00+	100.00%+	2,950,000.00		
18011001/23010121/13000009	Furnishing of rented apartments for appointment of 20Nos Hon			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
18011001/23010105/13000010	Purchase of 2 No Motorcycles for the dispatch of mails			700,000.00	700,000.00	700,000.00+	100.00%+	800,000.00		
26001001/23010136/11000001	Establishment of ICT Unit in the Ministry of Justice			65,700,000.00	65,700,000.00	65,700,000.00+	100.00%+	40,200,000.00	10,900,000.00	22,000,000.00
26001001/23010125/11000002	Purchase and installation of E-Library and library equipment			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	14,000,000.00	12,000,000.00
26001001/23010114/11000003	Partitioning and equipping of ICT Unit:			8,900,000.00	8,900,000.00	8,900,000.00+	100.00%+	19,600,000.00		
26001001/23020101/13000002	Construction of DPP Offices and other Departmental Offices			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
26001001/23010105/13000004	Purchase of 20No Security Fire Proof Steel cabinets			11,400,000.00	11,400,000.00	11,400,000.00+	100.00%+			
26001001/23010105/13000006	Construction of ground water tank and water harvester in Mi			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
26001001/23010125/00000011	Purchase of office equipment for Enugu State Task Force on H			1,449,000.00	1,449,000.00	1,449,000.00+	100.00%+			
26001001/23020127/13000012	Furnishing and equipping of AGPT CRMC ESIRT Offices			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	25,000,000.00		
26001001/23010112/13000014	Furnishing and equipping of zonal DPP offices and other depts.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26001001/23010112/13000015	Purchase of office furniture/fittings for Enugu State Task F			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+			
26001001/23010119/14000001	Purchase of 100KVA FG Wilson Generating Plant and construction			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
26051001/23010112/13000002	Purchase of office furniture and fittings (84 leather seats			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,000,000.00	20,000,000.00	25,000,000.00
26051001/23010113/13000003	Purchase & Installation of computer equipment and accessories	5,078,000.00	7,200,900.00	5,000,000.00	7,300,000.00	99,100.00+	1.36%+	1,000,000.00	5,000,000.00	6,000,000.00
26051001/23010129/13000005	Purchase of communication equipment for Judges (133No Glo mo		5,412,200.00	500,000.00	5,420,000.00	7,800.00+	0.14%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23020102/13000006	Construction of office building: 2Nos high court buildings i		75,104,429.00	2,000,000,000.00	1,895,300,000.00	1,820,195,571.00+	96.04%+	700,000,000.00	600,000,000.00	300,000,000.00
26051001/23030101/13000008	Rehabilitation of Post House of 8 Hon. Judges			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	20,000,000.00
26051001/23010119/13000009	Purchase of 4No 27KVA sound proof Perkins Generators for Ho		134,609,684.85	30,000,000.00	134,700,000.00	90,315.15+	0.07%+	15,000,000.00	40,000,000.00	40,000,000.00
26051001/23020101/13000010	Construction of Court		42,213,360.00		42,300,000.00	86,640.00+	0.20%+			
26051001/23030121/13000011	Rehabilitation/Repair of Magistrate Court Buildings at Awgu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	70,000,000.00	70,000,000.00
26051001/23010101/13000012	Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs			2,500,000.00	200,000.00	200,000.00+	100.00%+	2,500,000.00	1,000,000.00	1,000,000.00
26051001/23010106/13000013	Purchase of 2Nos Hilux Van for Chief Registrar and Protocol			50,000,000.00	7,700,000.00	7,700,000.00+	100.00%+			
26051001/23010141/13000014	Purchase of 1No 17 Tonne Water Tanker for Judiciary			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26051001/23010108/13000015	Purch. of 1No.18 Seaters Toyota for Judiciary			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	40,000,000.00	25,000,000.00	30,000,000.00
26051001/23010114/13000016	Purchase of 10No HP printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23010118/13000017	Purchase of 10Nos Mustel 600CP Scanners			400,000.00	400,000.00	400,000.00+	100.00%+	200,000.00	400,000.00	500,000.00
26051001/23010112/13000018	Purchase of official Cars for Learned Magistrates			800,000,000.00	800,000,000.00	800,000,000.00+	100.00%+			
26051001/23050102/13000020	Purchase of 5No Computer software packages in Law Accounting			500,000.00	500,000.00	500,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
26051001/23020127/13000022	Purchase of 1 No Projector for High Court of Justice Enugu	22,812,942.50		235,000.00	235,000.00	235,000.00+	100.00%+	200,000.00		
26051001/23030127/13000023	Rehabilitation/Repair of ICT infrastructure: Repair of ICT e			12,000,000.00	7,100,000.00	7,100,000.00+	100.00%+	12,000,000.00	1,000,000.00	13,000,000.00
26051001/23050102/13000024	Acquisition of Computer Software application in law account							500,000.00	500,000.00	600,000.00
26051001/23010112/13000025	'Purchase of 10No Photocopying Machine			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	2,000,000.00	3,000,000.00
26051001/23010117/13000026	Purchase of 5Nos Blue Pencil Shredding Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	1,000,000.00
26051001/23010125/13000027	Purchase of Library books and equipment: LB-SBW steel book			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,000,000.00	3,000,000.00	4,000,000.00
26051001/23010128/13000028	Purchase of security equipment (CCTV human scanning implem			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	3,000,000.00	4,000,000.00
26051001/23010105/13000030	Purchase of vehicles for High Court Judges			600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+			
26051001/23010102/13000031	Purchase of Gubabi safe for Enugu North South and East Magi	72,000,000.00		1,800,000.00	1,800,000.00	1,800,000.00+	100.00%+	800,000.00	2,000,000.00	3,000,000.00
26051001/23030121/13013032	General Landscaping Furnishing and Equipping of 10 No. Magistrate			750,000,000.00	750,000,000.00	750,000,000.00+	100.00%+	750,000,000.00		
26051001/23010112/13000033	Furnishing of magistrate court building 1x8 court rooms	29,339,975.00		600,000,000.00	600,000,000.00	600,000,000.00+	100.00%+	12,000,000.00		
26051001/23020101/13000034	Completion of the construction furnishing of High court of							130,000,000.00		
26051001/23020101/13000035	Completion of the construction and furnishing of High court							130,000,000.00		
26051001/23010105/13000036	Purchase of vehicles for High Court Judges Magistrates and							750,000,000.00		
26052001/23010125/05000001	Purchase of law library and periodicals			7,268,000.00	7,268,000.00	7,268,000.00+	100.00%+	9,000,000.00		
26052001/23020118/13000001	Construction of Customary Court of Appeal Enugu building		5,950,000.00		6,000,000.00	50,000.00+	0.83%+			
26052001/23010112/13000002	Purchase of Office furniture		14,017,000.00		14,200,000.00	183,000.00+	1.29%+			
26052001/23010105/13000003	Purchase of 2No Prado Jeep for Customary Court Judges			120,000,000.00	99,800,000.00	99,800,000.00+	100.00%+	140,000,000.00		
26052001/23020101/13000006	Furnishing of 31Nos Customary Courts across the State		54,173,000.00	200,000,000.00	200,000,000.00	145,827,000.00+	72.91%+	150,000,000.00		
26052001/23020118/13000007	Construction of fence at the Permanent Site of Customary Court			850,000,000.00	850,000,000.00	850,000,000.00+	100.00%+			
26052001/23020125/13000009	Construction of Generator house at the Permanent Site of Cuss			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,650,000.00		
26052001/23020101/13000014	Construction furnishing and equipping of new customary court							1,000,000,000.00		
26007001/2302127/110000001	Purchase and installation of 40Nos wireless networked microp			3,100,000.00	3,100,000.00	3,100,000.00+	100.00%+	4,000,000.00		
26007001/23010112/13000003	Purchase of office furniture and fittings (projector screen			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
26007001/23010114/13000005	Purchase of 5No Printers and 3No Photocopier			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
26007001/23010114/13000007	Purchase of 20No desktop phones with Simcards for 17 LGA HQ			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
26007001/23010104/13000009	Purchase of 5No Fire proof steel cabinets			3,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	3,920,000.00		
26007003/23010119/13000003	Review of Enugu State Laws (Criminal Justice Law Criminal C			70,020,000.00	70,020,000.00	70,020,000.00+	100.00%+			
26007002/23010112/13000001	Furnishing of AG/PT offices			2,700,000.00	2,700,000.00	2,700,000.00+	100.00%+	1,604,800.00	4,325,880.00	1,221,300.00
26007002/23010104/13000002	Purchase of 3No (CG125/150 motorbikes for dispatch of mails)			750,000.00	750,000.00	750,000.00+	100.00%+	601,800.00	1,203,600.00	
26007002/23010112/13000004	Procurement of Office equipment			2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+	920,400.00		
13001001/23010122/04000001	Procurement of medical equipment for sports medical centre a			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23010126/08000011	Proposed Construction of Oji River Township Stadium Oji River			1,500,000,000.00	176,638,394.00	176,638,394.00+	100.00%+			
13001001/23030100/08000026	Upgrading of lighting system at Nnamdi Azikiwe Stadium			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
13001001/23030100/08000027	Renovation of 5No dysfunctional toilets at Nnamdi Azikiwe St			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23030100/08000028	Upgrading of communication system at Nnamdi Azikiwe Stadium			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
13001001/23030100/08000029	Drainage waterways rechanneling project			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
13001001/23030100/08000030	Replacement of 3500No broken seats at the Nnamdi Azikiwe Stadium			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	45,000,000.00		
13001001/23030100/08000031	Repair of Electronic score board at Nnamdi Azikiwe Stadium			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
13001001/23030100/08000032	Maintenance of critical facilities at Nnamdi Azikiwe Stadium			56,000,000.00	56,000,000.00	56,000,000.00+	100.00%+	50,000,000.00		
13001001/23030100/08000033	Installation of synthetic mondo athletic track in the main b			210,000,000.00	210,000,000.00	210,000,000.00+	100.00%+	200,000,000.00		
13001001/23030100/08000034	Installation of 7.9 square meter FIFA approved artificial gr	117,868,500.00	30,000,000.00	246,100,000.00	246,100,000.00	216,100,000.00+	87.81%+	100,000,000.00		
14001001/23010113/07000004	Purchase of office equipment: 2No all-in-one printer							500,000.00		
14001001/23030128/07000013	Upgrading of Infrastructure at FSP skill acquisition centre			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
14001001/23030121/07000014	Renovation and Furnishing of Ministry of Gender Affairs and			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	50,000,000.00		
14001001/23050101/07000021	Climate Change Knowledge Immersion Programme for Rural Women			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	52,000,000.00		
14001001/23020118/07000026	Reconstruction of Social Welfare Centre Emene for the sepera			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
14001001/23000000/11000001	Purch of media equip for inform dissemination in the ministry			500,000.00	500,000.00	500,000.00+	100.00%+			
17001001/23010141/05000001	Purchase of 1 no. 750 litres water tank for the MoE Headquarters			100,000.00	100,000.00	100,000.00+	100.00%+			
17001001/23030110/05000004	Refurbishing of the Ministry's new offices (retiling painting			6,025,000.00	6,025,000.00	6,025,000.00+	100.00%+			
17001001/23030106/05000005	Development of E-Learning content			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
17001001/23010113/05000006	Purchase of 150Nos Android TV to support E-Learning			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
17001001/23050101/05000007	Procurement of 1000 textbooks for our special Education Cent			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
17001001/23010113/05000008	Purch of 36 Sets of Mobile Science Laboratory Equip for schools			240,000,000.00	240,000,000.00	240,000,000.00+	100.00%+	300,000,000.00		
17001001/23020104/05000016	Reconstruction of toilet facilities in MOE Headquarters			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17001001/23020105/05000017	Extension/reticulation of water in MOE Headquarters			1,290,000.00	1,290,000.00	1,290,000.00+	100.00%+			
17001001/23010138/05000019	Procurement of 2No Steel Office Safe deposit boxes 22No Steel			2,390,000.00	2,390,000.00	2,390,000.00+	100.00%+			
17001001/23020118/05000037	Construction of 100 sitting capacity BECE/WAEC Exam Hall for			15,160,000.00	15,160,000.00	15,160,000.00+	100.00%+	20,000,000.00		
17001001/23020118/05000046	Construction of one 4room laboratory			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	20,000,000.00		
17001001/23010125/05000053	Domestication of Nigeria Learning passport use in Enugu Stat			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	140,000,000.00		
17001001/23020107/05000054	Uplift and equipping of Ministry of Education Headquarters							25,231,000.00		
17001001/23010108/05000055	Promotion of Nutrition relevance in Enugu State in both Prim							49,885,000.00		
17001001/23010113/11000002	Procurement of Public Address System; projector/screen came			2,096,000.00	2,096,000.00	2,096,000.00+	100.00%+			
17001001/23010113/11000003	Purchase of 10 Desktop Computers and peripheral for updating			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17001001/23010112/13000001	Purchase of office furniture (Executive tables chairs) for			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00		
17001001/23010112/05000002	Procurement of steel shelves for files and documents at school			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	15,000,000.00		
17001001/23010112/05000003	Procurement of boardroom tables chairs and other fittings			2,945,000.00	2,945,000.00	2,945,000.00+	100.00%+			
17003001/23020107/01000001	Procurement of Agriculture equipment to all public primary			120,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	87,000,000.00	30,000,000.00	35,000,000.00
17003001/23020107/05000001	Construction of 12 units of 5 classroom blocks in all the 17	325,809,521.30	572,681,841.04	378,000,000.00	578,000,000.00	5,318,158.96+	0.92%+	288,000,000.00	280,000,000.00	130,000,000.00
17003001/23030106/05000002	Renov of 88No dilapidated 5 classroom blocks across the Stat			1,452,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,292,000,000.00	320,000,000.00	240,000,000.00
17003001/23050101/05000003	Scope and survey 700 Public Primary and Junior Secondary			15,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
17003001/23020118/05000004	Construction of 16No 4 room WC squatting toilet			90,000,000.00	24,000,000.00	24,000,000.00+	100.00%+	60,000,000.00	75,000,000.00	
17003001/23010124/05000007	Procure and distribute 9 000 registers to Public Primary Such			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	3,000,000.00	4,000,000.00
17003001/23010124/05000008	Provide 30 (32 plasma) TV and DVD for ECCD In public primary								6,000,000.00	3,000,000.00
17003001/23010124/05000009	Provide 240 CD Educative DVD plate								1,000,000.00	1,500,000.00
17003001/23010124/05000011	Provide 1000 educative Toys for ECCDE 5 toys per each								2,000,000.00	2,500,000.00
17003001/23050101/05000015	Enrolment drive campaign to reduce out-of-school			10,500,000.00	500,000.00	500,000.00+	100.00%+	20,000,000.00	4,300,000.00	4,500,000.00
17003001/23010124/05000016	Procure and distribute sports equipment (football net whistle		319,563,101.56	60,000,000.00	360,000,000.00	40,436,898.44+	11.23%+	44,000,000.00		40,000,000.00
17003001/23020107/05000018	Renovation of 47 units dilapidated 6 classroom blocks							1,225,000,000.00	325,000,000.00	350,000,000.00
17003001/23010124/05000022	Procure & distribute 4 000 teachers desk 2 000 arm & armless		20,889,750.00	172,500,000.00	22,500,000.00	1,610,250.00+	7.16%+	189,700,000.00	80,000,000.00	35,500,000.00
17003001/23010124/05000025	Procure and distributed 4000 assorted educative diagrams/in								1,500,000.00	1,600,000.00
17003001/23010124/05000026	Procure and distribute 1223 Primary Mathematical Kits								7,000,000.00	4,000,000.00
17003001/23010124/05000027	Procure and distribute 1223 Primary Science Kits to 1223 prim								5,000,000.00	4,000,000.00
17003001/23020105/05000033	Construction of mechanized Bore-hole in the 51 renovating JS		215,129,626.75		220,000,000.00	4,870,373.25+	2.21%+			
17003001/23010124/05000034	Procure and distribution 4 000No Plastic Lockers and Chairs			270,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	146,000,000.00	240,000,000.00	45,000,000.00
17003001/23010124/05000035	Procure and distribute 60 sets of office furniture		420,980,466.02		421,000,000.00	19,533.98+	0.00%+			
17003001/23010124/05000036	Print purchase and distribute Quality Assurance instruments			120,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	86,100,000.00		
17003001/23010119/05000038	Procure and distribute 17 Nos 10 KVA generator for LEMIS								5,000,000.00	
17003001/23010124/05000039	Procure and distribute 15 000 diaries to Public Primary Such			7,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	10,000,000.00	4,000,000.00	4,250,000.00
17003001/23010124/05000041	Purchase and distribute 6 000 cartons of chalk for Public Pr								4,200,000.00	4,500,000.00
17003001/23020118/05000066	Construction of 18no 3 classroom blocks with an office			297,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	548,000,000.00	300,000,000.00	170,000,000.00
17003001/23010124/05000069	Procure and distribute 2 500 ECCDE tables and chairs			103,500,000.00	3,500,000.00	3,500,000.00+	100.00%+	97,000,000.00	70,000,000.00	65,000,000.00
17003001/23050101/05000072	Provision of mental arithmetic skills								3,000,000.00	4,500,000.00
17003001/23030121/13000001	Procure and distribute 500No of 750 litres GP Tank with ir			52,500,000.00	500,000.00	500,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17003001/23010102/13000002	Drilling of 6 boreholes for public primary and Junior second			72,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	69,200,000.00		
17003001/23010112/13000007	Purchase of office equip for ENSUBEB Headquarters			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+			
17003001/23010112/13000008	Furnishing of offices	1,133,760.00	1,250,476,750.34		1,255,000,000.00	4,523,249.66+	0.36%+			
17003001/23030106/13000011	Renovation of 193no dilapidated 3 classroom blocks with ram			2,605,500,000.00	5,500,000.00	5,500,000.00+	100.00%+			
17003001/23010105/13000012	2% UBEC/ENSUBEB Counterpart Project/M&E			120,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	86,100,000.00	60,000,000.00	60,000,000.00
17003001/23010124/13000014	Procure and distribute 1 000 white board and dusters								40,000,000.00	30,000,000.00
17003001/23020118/13000019	Print and distribute 6 000 copies of continuous assessment r			6,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	3,000,000.00	4,500,000.00
17003001/23020118/13000020	Procure & dist. 12 HP Printer with scanner for LEMIS								760,000.00	750,000.00
17003001/23020118/13000022	Print and distribute 500 Library manual for all Public Prima			7,500,000.00	500,000.00	500,000.00+	100.00%+	7,000,000.00	4,000,000.00	4,250,000.00
17003001/23010113/13000023	Procure and distribute 4 laptops for PRS Department							1,200,000.00		
17003001/23030106/13000024	Intervention on disasters preparedness/resilience on re-roofing			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
17003001/23010105/13000026	Intervention on disasters preparedness/resilience on re-roofing							20,000,000.00		
17008001/23030110/05000003	Re-roofing of the Library in Nsukka			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17008001/23010125/05000015	Procure Books and Journals							5,000,000.00	5,000,000.00	1,000,000.00
17008001/23030110/05000016	Provision of Rural Libraries in 3 Senatorial Zones of Enugu			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+			
17008001/23020111/05000028	Establishment of E-Library							100,000,000.00	30,000,000.00	150,000,000.00
17010001/23030121/13000001	Reconstruction of office building/Vocational Skill Acquisition			15,560,000.00	8,960,000.00	8,960,000.00+	100.00%+	10,000,000.00	34,500,000.00	35,880,000.00
17010001/23010119/13000004	Purchase of Generating Plant for SAME Office/Literacy/Vocation			1,200,000.00	1,200,000.00	1,200,000.00+	100.00%+	600,000.00		
17010001/23010112/13000006	Purchase of office furniture for SAME office & Skill Acquisition			1,300,000.00	1,300,000.00	1,300,000.00+	100.00%+	3,000,000.00		
17010001/23010124/05000008	Purchase of equipment and tool for vocational skill acquisition			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,000,000.00	10,000,000.00	10,000,000.00
17019001/23030106/05000002	Rehabilitation of Educational Institutional Building	122,500.00								
17019001/23020107/05000007	Rehabilitation of College Administration building							27,500,000.00		
17019001/23020107/05000008	Rehabilitation / Renovation of 2 no. Hostel building							10,000,000.00		
17019001/23010113/05000017	Purchase of 10 no. Dell core 17 laptops for ICT Dept.							8,415,000.00		
17019001/23020127/05000022	Reactivation of the existing College WIFI / Internet service							13,700,000.00		
17019001/23010136/05000030	Purchase of Communication Equipment			5,545,000.00	5,364,000.00	5,364,000.00+	100.00%+	8,400,000.00		
17019001/23020112/05000034	Construction of standard meeting pitch for Physical and heal							14,000,000.00		
17019001/23010124/11000002	Purchase of E-learning Equipment for easy learning develop							15,500,000.00		
17019001/23020107/11000005	Provision and Installation of Intercom telephone services foo							2,350,000.00		
17019001/23010125/13000002	Purchase of office furniture for e-library department							24,000,000.00		
17019001/23010129/13000003	Purchase of office equipment 5 Nos colored printers 5 Nos							5,500,000.00		
17051001/23030121/05000001	Equipping of newly renovated GHS Owerre-Ezeorba with hostel	21,666,800.00								
17051001/23040102/05000002	Erosion control & landscaping at PPSMB H/Qs		16,115,900.00		16,200,000.00	84,100.00+	0.52%+			
17051001/23010107/05000004	Conduct skill festival programme in the 3 senatorial zones (			30,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	30,000,000.00		
17051001/23020118/05000005	Perimeter fencing/Survey plan of 6Nos Public Secondary Such			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00		
17051001/23000000/05000006	Construction of 10 room office blocks with toilet facilities		18,900,000.00		19,000,000.00	100,000.00+	0.53%+			
17051001/23030106/05000014	Renovation of 18Nos public secondary schools in Enugu State	24,178,000.00	6,010,000.00	213,360,000.00	213,360,000.00	207,350,000.00+	97.18%+	214,000,000.00		
17051001/23010140/05000017	Procurement of Science equipment: Biology chemistry and Physics			26,400,000.00	19,100,000.00	19,100,000.00+	100.00%+	27,000,000.00		
17051001/23030206/05000022	Construction of 2 dormitories in two senatorial zones		7,200,000.00		7,300,000.00	100,000.00+	1.37%+			
17051001/23000000/05000030	Construction of His Excellency Gov. Ifeanyi Ugwuanyi multipu							272,000,000.00		
17051001/23010119/14000001	Provision of 12No solar powered boreholes in Public Secondary			118,800,000.00	118,800,000.00	118,800,000.00+	100.00%+			
17054001/23010124/05000002	Purchase of Science Equipment for all STV Schools/ Colleges			5,000,000.00	4,461,100.00	4,461,100.00+	100.00%+	12,000,000.00		
17054001/23010112/05000003	Construction of 6no Classroom blocks in STV Schools/Colleges			65,000,000.00	65,000,000.00	65,000,000.00+	100.00%+			
17054001/23010112/05000006	Purchase of furniture (office seats tables steel cabinets	90,000.00	538,800.00		538,900.00	100.00+	0.02%+			
17054001/23030106/05000008	Rehabilitation of dilapidated Buildings in STV Schools/ College	2,924,300.00	9,714,900.00		9,800,000.00	85,100.00+	0.87%+			
17054001/23010105/05000009	Procurement of 2no 14 seater Buses (IVM 6499) for Awgu and O	14,850,000.00						56,000,000.00		
17054001/23010112/05000010	Purchase of office equipment (Photocopying Machine)		180,000.00		181,000.00	1,000.00+	0.55%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
17054001/23020118/05000011	Perimeter fencing of Hostel/Refectory and encroachment prone			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	45,000,000.00	45,000,000.00	51,300,000,000.00
17054001/23010113/05000012	Purchase of Computer Equipment	932,300.00	657,000.00		660,000.00	3,000.00+	0.45%+			
17054001/23010119/05000013	Procurement of 6no SUMEC FIREMAN 3KVA Generator							1,500,000.00		
17054001/23030121/05000014	Const. of 4No. toilet facilities for the two sections HQTR	15,147,500.00								
17054001/23030128/05000017	Rehab. 2no damaged w/shops in TVE Colleges 1no. Per zone	4,585,000.00								
17054001/23010129/05000020	Procurement and Installation of Technical/Vocational Equipment			15,000,000.00	5,200,000.00	5,200,000.00+	100.00%+	20,000,000.00	22,800,000.00	25,992,000.00
17054001/23000000/05000000	Procure 20 no tools and equipment in block and brick laying		13,820,000.00		13,900,000.00	80,000.00+	0.58%+			
17054001/23020107/05000038	Construction/Renovation of Dormitory Facilities at SSSG Agba			63,000,000.00	47,340,000.00	47,340,000.00+	100.00%+			
17054001/23010112/05000056	Purchase of 3no HP 3in1 printers (for printing scanning and							600,000.00		
17054001/23030127/05000057	create drainages control erosion as well as landscaping at							10,000,000.00		
17054001/23010112/05000058	Construction of 10 no classroom blocks							72,000,000.00		
17054001/23010113/11000001	Procurement of 60no HP Desktop computer sets and accessories	464,500.00	1,750,000.00		1,760,000.00	10,000.00+	0.57%+	15,000,000.00		
17054001/23020101/13000001	Construction of Workshops in TC Obinagu Uwani Akpugo TC ede			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
17054001/23030106/13000004	Renovation of Examination halls in 6 STV schools across the	1,101,000.00						72,000,000.00		
17056001/23010113/05000003	Purchase of Office equipment (5Nos Laptops 2Nos Printers 1			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	8,000,000.00		
17065001/23030106/05000001	Rehabilitation of school building	7,115,605.72	15,662,235.12		15,700,000.00	37,764.88+	0.24%+			
17065001/23010113/05000002	Computer Equipment	584,920.00	1,085,000.00		1,090,000.00	5,000.00+	0.46%+			
17065001/23020118/05000003	Other Infrastructure	50,648,300.00	179,100.00		180,000.00	900.00+	0.50%+			
17065001/23010129/05000005	Industrial Machine and Equipment	2,883,100.00								
17065001/23010124/05000008	Purch of teaching/learning aids (projectors loud speaker etc.		28,916,600.00		28,920,600.00	4,000.00+	0.01%+			
17065001/23010112/05000009	Purchase of Office furniture	60,000.00	1,085,000.00		1,090,000.00	5,000.00+	0.46%+			
17065001/23010105/05000012	Purchase of 2no. Toyota Hilux for Rector & Estate Works.							30,000,000.00	30,000,000.00	30,000,000.00
17065001/23030128/05000013	Completion and Roofing of Industrial Center Main Structure			20,100,000.00	17,740,000.00	17,740,000.00+	100.00%+	69,000,000.00	146,000,000.00	167,000,000.00
17065001/23020101/05000014	Construction of a New Administrative Block	15,345,716.34								
17065001/23030121/05000016	Renovation of existing Office Block: Student Affairs and Cas	84,975,321.00		24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17065001/23020107/05000013	Reconstruction of food Technology & Electrical Engineering C			35,000,000.00	6,079,400.00	6,079,400.00+	100.00%+			
17065001/23020107/13000003	20000m Perimeter fencing of IMT premises (campus 1&3)			34,000,000.00	34,000,000.00	34,000,000.00+	100.00%+			
17065001/23010105/13000005	Purchase of 5no Toyota Corolla1.8L deluxe full option saloon		168,332,625.00	150,000,000.00	168,333,000.00	375.00+	0.00%+			
17065001/23010108/13000006	Purch. of 1no. Innoson luxurious buses IVM 6125 33-45 seater	8,000,000.00								
17065001/23010124/13000008	Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus							28,000,000.00	43,000,000.00	50,000,000.00
17065001/23030106/13000009	Reconstruction of Science Lab Tech/ Mechanical Eng. Ceramic			36,000,000.00	19,800,000.00	19,800,000.00+	100.00%+	21,000,000.00	43,800,000.00	50,000,000.00
17065001/23030106/13000010	Reconstruction of Chemical Eng. Statistics Civil Eng. Bui							20,000,000.00	29,000,000.00	19,769,280.00
17065001/23030106/13000011	Reconstruction of Academic Department of Printing technology			15,240,240.00	14,580,240.00	14,580,240.00+	100.00%+	36,000,000.00	19,494,290.00	33,000,000.00
17065001/23020105/17000002	Water pipeline Extension/Relocation scheme	500,000.00								
17009001/23030121/06000001	Reconstruction of Office Building to one storey Building							50,000,000.00		
17009001/23010124/05000000	Purchase of 4 No Laptop and 6No Desktop computer for optimal			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
17009001/23010119/14000001	Purchase and installation of 20KVA Generator for alternative			3,800,000.00	3,800,000.00	3,800,000.00+	100.00%+			
21001001/23010122/04000003	Strengthen Health Management Information System (HMIS) at al			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00		
21001001/23050103/04000007	Safe Motherhood Programme: orientation of all TBAs in the St			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23050101/04000008	Malaria Elimination Programme: procurement of LLINs Mapping			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23030108/04000009	Procurement of rapid test kits (HIV viral Hepatitis B and C			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
21001001/23050101/04000010	Tuberculosis and Leprosy Control Programme-Prevention and care			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21001001/23010139/04000012	Health Edu Prog including Production of IEC materials & social m	554,000.00								
21001001/23050101/04000013	Epidemiology Surveillance control of disease e.g. cholera m	99,953,628.41	1,030,000.00		1,040,000.00	10,000.00+	0.96%+			
21001001/23010139/04000016	Government Counterpart Contribution Fund (GCCF)/Free Maternal	7,036,797.00	18,135,538.00	80,000,000.00	80,000,000.00	61,864,462.00+	77.33%+	80,000,000.00		
21001001/23010139/04000019	(Family Planning & Pop Control-Training & Procure FP Commod	36,157,000.00								
21001001/23050102/04000020	Establishment of the State Health Workforce Registry/Human R			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/23030105/04000021	Hospital/Medical equipment and furnishing of Tertiary Hospital			160,000,000.00	34,980,000.00	34,980,000.00+	100.00%+			
21001001/23050101/04000022	Support for school health services programme in secondary an		500,000.00	2,000,000.00	960,000.00	460,000.00+	47.92%+	2,000,000.00		
21001001/23020107/04000023	Equipping and furnishing of newly constructed Amenity Building			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
21001001/23020106/04000025	Expand access to integrated preventive chemotherapy supply i			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+	6,800,000.00		
21001001/23010139/04000026	Intervention and response to epidemic prone diseases			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00		
21001001/23050101/04000027	Guinea-Worm Eradication Prog-Maintain Effective Surveillance	1,390,300.00								
21001001/23050101/04000030	Coordination of routine health finance evidence generation			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23010141/04000031	Procurement of LLINs for mass campaign in the State	10,660,000.00								
21001001/23020106/04000034	Operationalization of the Enugu Medical Diagnostic Centre (E			59,400,000.00	59,400,000.00	59,400,000.00+	100.00%+			
21001001/23020106/04000037	Establishment of State TRUAMA Centre in the 3 Senatorial zone			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	35,000,000.00		
21001001/23020118/04000038	Procurement of drugs quality forensic examinations STI mgt			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23010106/04000042	Completion of the construction of Cottage Hospital in Awgu		6,167,361.30	53,000,000.00	53,000,000.00	46,832,638.70+	88.36%+			
21001001/23020106/04000045	Completion of the construction of Cottage Hospital in Igbo-e			59,000,000.00	59,000,000.00	59,000,000.00+	100.00%+			
21001001/23010104/04000046	Completion of the construction of Amenity Building in Enugu		412,265,825.00		412,300,000.00	34,175.00+	0.01%+			
21001001/23010105/04000047	Upgrading of Central Medical Stores(CMS) to pharm grade ware			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21001001/23010112/04000048	Purchase of office equipment (photocopying machine etc.)	8,140,000.00	9,088,570.00	1,500,000.00	9,100,000.00	11,430.00+	0.13%+			
21001001/23010112/04000049	Refurbish and Purchase of Office furniture (Refridgerators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	7,000,000.00		
21001001/23020103/00000000	Provision of Solar Power/ Electricity	6,700,000.00								
21001001/23020103/04000051	Strengthening of Enugu State Medical Emergency and Response			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
21001001/23010122/04000062	Purchase and distribution of medical equipment	47,000,000.00								
21001001/23050107/04000088	Joint Health Sector Inspection of Private Health Facilities							15,000,000.00		
21001001/23050103/04000101	Control of Non- communicable Disease e.g. diabetes hypertension			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
21001001/23010100/04000106	Refurbishing/maintenance of ESMERT Ambulance fleet		115,000.00		115,100.00	100.00+	0.09%+			
21001001/23010105/13000120	Purchase of 1 No. Hilux Van for Monitoring & Insp. of health							38,000,000.00		
21001001/23020106/04000124	Construction of Auditorium for School of Midwifery Awgu as			30,000,000.00	22,400,000.00	22,400,000.00+	100.00%+			
21001001/23020106/04000126	Completion of the construction of Students Hostel and Auditorium							60,000,000.00		
21001001/23050108/04000146	Strengthening and equipment of the Logistics Mgt Coord unit		293,200.00	7,000,000.00	6,884,900.00	6,591,700.00+	95.74%+	5,000,000.00		
21001001/23010105/04000154	Purchase of low cabin Ambulance Vehicles emergency services			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
21001001/23010122/04000156	Environmental / Occupational health programme: including Trai			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/23010122/04000157	Prevention case detention and response through surveillance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21001001/23010122/04000163	Recapitalization of the Drug Revolving Scheme (DRF)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00		
21001001/23020106/04000166	Expansion of EOC to accommodate WASH Facilities for proper c							10,000,000.00		
21001001/23020106/04000167	Scale-up health promotion activities at all levels through (							7,000,000.00		
21001001/23010139/04000168	Strengthen system for food and water safety surveillance							5,000,000.00		
21001001/23050101/04000169	Support integration of disease surveillance activities at al							60,000,000.00		
21001001/23050103/04000170	Strengthening and equipment of Health State M&E office							8,000,000.00		
21001001/23030108/04000171	Procure Gene X Pert machines for each LGA procure TB-LAMP Ma							21,000,000.00		
21001001/23050101/04000173	Procure Truenant Machine for TB testing in the State							10,200,000.00		
21001001/23010122/04000173	Domestication print and distribute policies and regulations							2,000,000.00		
21001001/23050103/04000174	Support to develop Health Sector Plan Joint Review of plan							5,000,000.00		
21001001/23010139/04000175	Procurement Distribution of 10 000 LLINs to pregnant mothers							17,000,000.00		
21001001/23020106/04000065	Construction of hostel at School of Midwifery Awgu			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21001001/23050104/14000001	Strengthening community Reponses and ownership of health prom		385,000.00	3,000,000.00	3,000,000.00	2,615,000.00+	87.17%+			
21001001/23020106/04000103	Design & procure equip for isolation facility		3,320,000.00		3,325,000.00	5,000.00+	0.15%+			
21026001/23010122/04000001	Equipping of Accident and Emergency building (beddings			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+		100,000,000.00	
21026001/23010122/04000002	Purchase of equipment for setting a drug information system			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	20,000,000.00	12,000,000.00
21026001/23010120/04000003	Purchase of kitchen equipment (2 Nos. industrial cooker 2No	8,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21026001/23020106/04000004	Schools of Nursing & Midwifery Building	144,199,643.00	28,194,030.00		28,200,000.00	5,970.00+	0.02%+			
21026001/23020106/04000005	Conversion of the Radiology bungalow to a storey building/ga			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23020106/04000007	Construction of one storey base workshop			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
21026001/23010122/04000008	Purchase of medical equipment for Obstetrics and Gynecology D			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	20,000,000.00		
21026001/23020106/04000011	Construction of 2 storey building for offices & clinics			60,000,000.00	31,800,000.00	31,800,000.00+	100.00%+	5,000,000.00		
21026001/23010122/04000013	Procurement of theater instruments and equipment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21026001/23010122/04000015	Purchase of medical equipment for accreditation of Pediatric			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00		
21026001/23010122/04000016	Purchase of Office equipment for Psychiatric Emene			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21026001/23010112/04000018	Procurement of office equipment for the upgrade of the admin			5,000,000.00	1,400,000.00	1,400,000.00+	100.00%+			
21026001/23010113/04000019	Procurement of office equipment to upgrade Administrative De							5,000,000.00		
21026001/23010120/04000020	Expansion and equipping of therapeutic kitchen for Nutrition &			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,000,000.00		
21026001/23010112/04000022	Purchase of teaching aids office equipment hostel fittings			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00		
21026001/23010113/04000024	Procurement of office equipment/safe for Accounts Department	24,282,853.00	3,528,740.00		3,600,000.00	71,260.00+	1.98%+			
21026001/23010112/04000041	Purchase of Office equipment for Community Medicine Department	6,582,750.00	309,000.00	12,000,000.00	12,000,000.00	11,691,000.00+	97.43%+	9,200,000.00		
21026001/23010112/04000043	Purchase of medical equipment for Ophthalmology Department (1			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21026001/23020101/04000044	Purchase of Office Furniture for School of Midwifery		207,707.00		207,800.00	93.00+	0.04%+			
21026001/23020101/04000047	Construction of 2 storey building for hostel Such of Midwife			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21026001/23020106/13000048	Procurement of office equipment for Medical Social Services:			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+			
21026001/23010122/04000054	Purchase of Hospital Equipment	144,204,915.00	58,109,303.57		58,200,000.00	90,696.43+	0.16%+			
21026001/23010122/04000063	Purchase and installation of office equipment for Security D			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	10,000,000.00	5,500,000.00
21026001/23020101/04000066	purchase of storage facilities of hospital items/equipment			500,000.00	292,200.00	292,200.00+	100.00%+			
21026001/23010122/04000070	Purchase of Physiotherapy machines and equipment			13,500,000.00	13,500,000.00	13,500,000.00+	100.00%+	10,000,000.00	9,000,000.00	5,000,000.00
21026001/23010122/04000076	Purchase of medical equipment for Surgery Department (1 No.			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	50,000,000.00		
21026001/23010122/04000077	Purchase of medical equipment for Nursing Department			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00	10,000,000.00	
21026001/23010129/04000080	Purchase of kitchen utensils for Nutrition/Dietetics department							1,000,000.00	2,000,000.00	
21026001/23010122/04000001	Purchase of MRI Machine for Radiology Department							62,000,000.00		
21026001/23010122/04000002	Purchase of medical equipment for Internal Medicine Department			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00		
21026001/23010122/04000110	purchase of Dental equipment and machines Dental Clinic							3,500,000.00		
21026001/23010122/04000111	Purchase of the following equipment for CSSD (Large drums							300,000.00		
21026001/23010113/01100002	Purchase of equipment for Internet Services ICT Department			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,500,000.00		
21026001/23010107/13000006	Procure of 2No water tanker for Psychiatric Hospital Emene			35,000,000.00	34,340,000.00	34,340,000.00+	100.00%+			
21026001/23020101/13000014	Procurement of office furniture for Medical Social Services							750,000.00		
21026001/23010119/13000015	Purchase of Power Generating Set &Other Equip for Such of Mi		654,700.00		660,000.00	5,300.00+	0.80%+			
21003001/23050103/04000001	Strengthening Covid-19 Vaccine distribution and other logistic		390,000.00	40,000,000.00	40,000,000.00	39,610,000.00+	99.03%+	20,000,000.00		
21003001/23050103/04000003	Strengthening Health Management Information System (HMIS)		2,936,600.00	7,500,000.00	4,170,000.00	1,233,400.00+	29.58%+	5,000,000.00		
21003001/23050108/04000004	National Immunization Plus Days (NIPDs) Programme		1,715,600.00	30,000,000.00	30,000,000.00	28,284,400.00+	94.28%+	30,000,000.00		
21003001/23050108/04000007	Advocacy Programme for Home & Abroad women on Early Initiati			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050108/04000008	Integrated Supportive Supervision and assessment.			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	30,000,000.00		
21003001/23050108/04000009	Improve Reproductive Health Programme in 17 LGA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21003001/23010122/04000010	Family Planning (FP) Programme			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	3,000,000.00	2,000,000.00
21003001/23050101/04000011	Conduct Needs Assessment on Minimum Service Package in 17 LG							5,000,000.00		
21003001/23050108/04000012	Child and adolescent reproductive health programme			5,000,000.00	8,325,000.00	8,325,000.00+	100.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050108/04000013	Conduct African/Enugu State Vaccination Week		3,700,000.00	5,000,000.00	5,000,000.00	1,300,000.00+	26.00%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23030105/04000014	Upgrading renovation and equipping of existing PHCs to Type			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	300,000,000.00		
21003001/23010122/04000015	Cold Chain System (Purchase of 1No. Cold Van; 5 No. Freezers			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	25,000,000.00		
21003001/23050104/04000016	Organization of 2 rounds of MNCHW in the state (May and Nov)		2,451,750.00	60,000,000.00	60,000,000.00	57,548,250.00+	95.91%+	40,000,000.00	45,000,000.00	45,000,000.00
21003001/23050104/04000017	Conduct 2023 World Breastfeeding Week in Enugu State		891,000.00	6,000,000.00	6,000,000.00	5,109,000.00+	85.15%+	6,000,000.00	6,000,000.00	5,000,000.00

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/23050101/04000018	Nutrition Programme (sub-programme on establishment of nutrition			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,000,000.00	20,000,000.00
21003001/23020106/04000019	Establishment of at least three (3) Community Management of A			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	4,000,000.00	200,000,000.00	200,000,000.00
21003001/23050101/04000020	Baby Friendly Initiative Programme		907,000.00	5,000,000.00	5,000,000.00	4,093,000.00+	81.86%+	5,000,000.00	5,000,000.00	5,000,000.00
21003001/23050101/04000021	Infant & Young Child Feeding (IYCF) Programme			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
21003001/23050101/04000022	Integrated Management of Childhood Illnesses (IMCI) Programme			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	30,000,000.00	50,000,000.00	50,000,000.00
21003001/23050101/04000023	Advocacy & sensitization Prog for stakeholders in the 291 ward			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21003001/23050104/04000024	LARC Programme (Organization of a 5-Day Programme on Long Ac			5,500,000.00	5,500,000.00	5,500,000.00+	100.00%+	5,500,000.00	5,000,000.00	5,000,000.00
21003001/23020118/04000026	Provision of 3No. incinerators in the 3 senatorial zones of			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	30,000,000.00		
21003001/23050101/04000027	Development & dissemination of 750 copies of the PHC 2020 An							6,000,000.00	4,800,000.00	4,200,000.00
21003001/23050101/04000028	Development & dissemination of 1 000 copies each of the PHC			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
21003001/23050101/04000029	Development & dissemination of 1 000 copies of the SPHCDA's			6,200,000.00	6,200,000.00	6,200,000.00+	100.00%+	6,200,000.00		
21003001/23050101/04000031	Development and Consolidation of the 17 LGHAs Annual Work Pl			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
21003001/23010136/04000032	Procurement of Community Mobilization Equipment/Gadgets (meg			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
21003001/23050104/04000033	Health Education Programme (BCC & IEC materials sub-programme			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	4,000,000.00	4,000,000.00	5,000,000.00
21003001/23050101/04000034	Re-establishment/Inauguration of Ward Development Committees		9,610,000.00		9,700,000.00	90,000.00+	0.93%+			
21003001/23050104/04000035	Infant Immunization Programme (conduct immunization of infants		22,246,600.00	32,000,000.00	32,000,000.00	9,753,400.00+	30.48%+	30,000,000.00		
21003001/23020106/04000043	Completion of the construction of Type 3 Primary Healthcare		8,363,150.88	10,000,000.00	10,000,000.00	1,636,849.12+	16.37%+			
21003001/23020106/04000044	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	300,000.00	300,000.00+	100.00%+			
21003001/23020106/04000047	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000048	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000049	Completion of the construction of Type 3 Primary Healthcare			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000050	Construction of Type III PHC Facilities in Oji River			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21003001/23020106/04000051	Construction of Type III PHC Facilities in Awgu			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21003001/23020106/04000052	Construction of Type III PHC Facilities in Aninri			200,000,000.00	141,800,000.00	141,800,000.00+	100.00%+			
21003001/23020106/04000054	Renovation of cold chain Units and surroundings			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	25,000,000.00		
21003001/23020106/04000055	Construction of Iron shelves for packing of vaccine device			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00		
21003001/23020106/04000056	COVID-19 Risk Communication Programme for Community Health I			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+			
21003001/23020106/04000057	COVID-19 Risk Communication Programme for Community Health I		6,760,500.00	10,000,000.00	10,000,000.00	3,239,500.00+	32.40%+			
21003001/23020106/04000058	Purchase of Basic Personal Protective Equipment (PPE) for PH		9,395,800.00	20,000,000.00	20,000,000.00	10,604,200.00+	53.02%+			
21003001/23020106/04000060	Increase of cold chain space and equipment for introduction		4,876,500.00	10,000,000.00	10,000,000.00	5,123,500.00+	51.24%+	20,000,000.00		
21003001/23020106/04000061	Capacity building for PHC worker from state and LGAs on new		33,984,084.00	10,500,000.00	35,500,000.00	1,515,916.00+	4.27%+			
21003001/23020106/04000062	Conduct Needs Assessment on Minimum Service Package in 17 LG			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21003001/23020106/04000063	Procurement of customized gadgets for data capturing and tr			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	20,000,000.00		
21003001/23020106/04000064	Quarterly assessment of Cold Chain Equipment(CCE) for Inven			450,000.00	450,000.00	450,000.00+	100.00%+	450,000.00		
21003001/23020106/04000065	Provision of drugs and consumables for PHCs			30,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00		
21003001/23020106/04000066	Monitoring and reporting of utilization of essential drugs i			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00		
21003001/23020106/04000067	Provision of 40 No. of HB and blood sugar kits for 291 PHC f			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00		
21003001/23020501/04000069	Counterpart fund for Immunization and other PHC activities			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21003001/23050101/04000070	Logistics support to voluntary doctors at the primary health			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00		
21003001/23050101/04000071	Provide adequate supplementary foods to children with modera							10,000,000.00		
21003001/23050101/04000072	State Counterpart Fund for 260 BHCPF PHC Facility overhead (							120,000,000.00		
21003001/23020106/04000073	Construction of health center at Ogwuagor Enugu East LGA							40,000,000.00		
21003001/23010122/04000074	Dedicated fund for planned preventive maintenance(PPM) for							2,500,000.00		
21003001/23020106/04000075	Retention for Construction of Type 3 Primary Health Centre							14,000,000.00		
21003001/23050101/04000076	Strengthen capacities of the LGA and facility health worker							8,000,000.00	5,000,000.00	5,000,000.00
21003001/23050102/11000003	Establish E-library at SPHCDA permanent site			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	3,000,000.00	3,000,000.00
21003001/23010113/11000004	Procurement of 10 Laptops 3 desktops and accessories 5 UPS			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	7,000,000.00	800,000.00	

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21003001/23020105/13000005	Construction/provision of water facilities (2 overhead plast			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00		
21003001/23010132/13000008	Purchase of Office Safe for the Accounts department			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00		
21003001/23050101/13000010	Hosting Primary Healthcare summit to enhance public perception			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	25,000,000.00		
21003001/23010119/14000001	Provision of Solar Power/Electricity for the SPHCDA			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	51,000,000.00	51,000,000.00
21003001/23050101/04000077	Support active case finding of SAM and provide appropriate							7,000,000.00	7,000,000.00	7,000,000.00
21003001/23010122/04000078	Out Break Response to possible disease outbreak such as; yel							30,000,000.00	48,000,000.00	48,000,000.00
21102001/23020106/04000002	Construction of Doctors call rooms/conveniences in the 7 maj			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
21102001/23020106/04000004	Hospital/medical equipment & operationalization of Infectious			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21102001/23020106/04000009	Completion of fencing at Udi General Hospital			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	6,000,000.00	
21102001/23010122/04000022	Procurement of Infection Prevention and Control (IPC) material			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	40,000,000.00	40,000,000.00
21102001/23020105/04000026	Equipping and furnishing of Agbani General Hospital			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000029	Purchase of Medical Equipment for newly constructed Amenity							50,000,000.00		
21102001/23020105/04000030	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000031	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000032	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000033	Purchase of medical equipment and furnishing of Cottage Hosp			85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	100,000,000.00		
21102001/23020105/04000034	Hospital/medical equipment and operationalization of Infectious							120,000,000.00		
21102001/23010122/04000035	Procurement of consumables for the General Hospitals							50,000,000.00		
21003002/23010122/11000004	Purchase of enrolment equipment for ESAUHC (17No 10 fingers			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
21003002/23050102/11000005	Procurement of 1Nos card writers and accessories			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	3,000,000.00		
21003002/23050102/11000006	Procurement of 1No fago card printers and accessories			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,200,000.00		
21003002/23050102/11000007	Purchase of Office Equipment; 1No heavy duty photocopier 2N			5,100,000.00	5,100,000.00	5,100,000.00+	100.00%+	3,100,000.00		
21003002/23010122/11000009	Construction and Installation of ESAUHC Advertorial Bill Boa							6,500,000.00		
21003002/23010122/11000010	Purchase of branded ESAUHC Jacket for field work 70 pics for							500,000.00		
21003002/23050102/11000011	Purchase of public Address system							800,000.00		
21003002/23050102/11000012	Purchase of office Equipment - Printer and Scanner for each							5,500,000.00		
21003002/23050102/11000013	Purchase of Office Desk and Chairs for each of the 17 LGAs E							3,000,000.00		
21003002/23010136/11000014	Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)							141,000,000.00		
21003002/23010112/13000001	Procurement of office furniture and fittings			1,343,000.00	1,343,000.00	1,343,000.00+	100.00%+			
21003002/23010122/13000003	Purchase of fire fighting equipment 7 Nos 25kg Fire			665,000.00	665,000.00	665,000.00+	100.00%+			
21003002/23010112/13000002	Procurement of gubabi model 108 safe and other items for Accounts							268,000,000.00		
21003002/23010119/11000000	Purchase of solar energy panel and accessories			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00		
21026001/23020106/05000001	Construction of Perimeter Fencing and Gate at College			650,000,000.00	481,100,000.00	481,100,000.00+	100.00%+			
21026001/23020106/05000002	Construction of Borehole overhead tanks Supply and Install			500,000,000.00	439,900,000.00	439,900,000.00+	100.00%+			
21026001/23020106/05000003	Supply and Installation of External Electrical Engineering			400,000,000.00	395,900,000.00	395,900,000.00+	100.00%+			
21026001/23010124/05000004	Furnishing and Equipping of 2 No. 8 classrooms 2 No. 10 Cla			2,700,000,000.00	700,000,000.00	700,000,000.00+	100.00%+			
21026001/23010122/05000005	Furnishing and Equipping - Hostel Blocks A and B at ESUT Ig			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
21026001/23020106/05000006	Proposed Construction Furnishing and Equipping of Medical			400,000,000.00	400,000,000.00	400,000,000.00+	100.00%+			
21026001/23020106/05000007	Proposed Constr Furnish $ Equipping of Modern Mortuary			300,000,000.00	290,050,000.00	290,050,000.00+	100.00%+			
21026001/23020106/05000008	Construction of 20 Rooms Boutique apartment staff quarters a			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
21026001/23020106/05000009	External Works and Landscaping at ESUT Igbo Eno Udenu LGA			2,000,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
35001001/23040101/09000001	Urban Beautification: Planting of Beautiful Trees & Flowers	5,460,000.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23010129/09000003	Procurement of 10Nos lawn mowers and 50Nos brush mowers	4,750,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
35001001/23020118/09000004	Planting of economic trees for carbon sequestration to attra			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23030104/09000005	Installation of vulcanizer signages in Enugu Metropolis			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
35001001/23020118/09000006	Construction of Engineered Land fill Sewage site at Owo (Was			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	150,000,000.00		
35001001/23050101/09000007	Desilting and clearing of public drainage checkmating of blockage	7,908,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
35001001/23050101/09000009	Research on water pollutants	410,000.00								
35001001/23020118/09000012	Renovation of 6 old public toilets in the State	38,999,290.00		45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
35001001/23040104/09000028	Acquisition of GIS and GPS equipment for VOC delineation an			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
35001001/23020118/09000080	Installation of solar powered energy for Enugu State New sec							700,000,000.00		
35002000/23050101/09000027	Counterpart Contribution for Additional financing	8,178,744,887.86								
35053001/23010112/09000002	Purchase of furniture and fittings and office rentage for He							16,000,000.00		
35053001/23010105/09000003	Purchase of 5 Nos brand new Mack Trucks							250,000,000.00		
35053001/23010129/09000006	Purchase of 10 pieces of brand new man diesel compactors			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	850,000,000.00		
35053001/23010138/09000009	Purchase of 500 pieces of brand new dumpsters for Enugu Urban	46,406,250.00	57,781,664.06	275,000,000.00	275,000,000.00	217,218,335.94+	78.99%+	425,000,000.00		
35053001/23010104/09000012	Purchase of 15Nos Tricycle Trucks for waste disposal			22,500,000.00	22,500,000.00	22,500,000.00+	100.00%+			
35053001/23010105/09000016	Purchase of one brand new D6 Dozer Machine							315,000,000.00		
35053001/23010105/09000017	Purchase of 4 brand new mini buses for revenue drive							38,000,000.00		
35053001/23050101/09000018	Development and installation of ICT billing system and power							13,400,000.00		
Total		**33,911,162,739.45**	**21,293,058,105.92**	**85,928,626,010.00**	**63,132,153,004.00**	**41,839,094,898.08+**	**66.27%+**	**66,081,545,400.00**	**14,361,662,170.00**	**64,507,112,580.00**
Note 1C - Enugu East Senatorial Zone - Enugu South LG										
23001001/23010136/11000002	Purch of Computer & Stud Equip for Publ & Graph Dept.(Auto Foc)	260,000.00								
34001001/23020114/17000017	Completion of the Reconstruction of section of awkunanaw str		9,274,309.39	11,000,000.00	11,000,000.00	1,725,690.61+	15.69%+			
36001001/23030124/02000003	Rehabilitation and Upgrading of Recreational (Ejindu) Park			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
52102001/23020105/10000008	Upgrading of Akwuke Water Scheme via Hydro Energy Adaptation			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21026001/23010112/04000062	Procurement of office equipment for Medical Social Services							750,000.00		
21026001/23010100/04010189	Purchase of laboratory machines and equipment for Medical L			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	35,000,000.00	20,000,000.00	35,000,000.00
21026001/23030105/04000109	Renovation and furnishing of ultra-modern eye complex at Oph							30,000,000.00		
21027017/23010122/04000123	Purchase of medical equipment for Radiology Department (1 No							500,000.00		
21026001/23050103/05000002	Procurement of teaching and learning aid for school of midwife			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	15,000,000.00	15,000,000.00	15,000,000.00
35001001/23050101/09000002	Waste Management and Control in Enugu State through Garbage		557,064,348.00	850,000,000.00	850,000,000.00	292,935,652.00+	34.46%+			
35001001/23020118/09000078	Construction of 10Nos public conveniences in the three senatorial			90,000,000.00	90,000,000.00	90,000,000.00+	100.00%+			
Total		**260,000.00**	**566,338,657.39**	**1,281,000,000.00**	**1,281,000,000.00**	**714,661,342.61+**	**55.79%+**	**81,250,000.00**	**35,000,000.00**	**50,000,000.00**
Note 1D - Enugu East Senatorial Zone - Isi Uzo LG										
34001001/23020118/17000220	Comp/Con of Reinfor Concr Culvert & Drain etc.@ Ehamufu Ikem Rd			143,000,000.00	43,000,000.00	43,000,000.00+	100.00%+			
54003001/23030102/14000019	Maintenance of St light in major cities in the 3 senatorial	14,355,741.00	132,117,380.00		132,200,000.00	82,620.00+	0.06%+			
54003001/23020103/14000023	Construction of dedicated 33kv high voltage line from Nru Ns			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
26007001/23010104/13000001	Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails			4,500,000.00	4,500,000.00	4,500,000.00+	100.00%+	5,000,000.00		
26007001/23010112/13000006	Purchase of office equipment (5Nos Printers 3Nos Photocopier							2,000,000.00		
21026001/23010136/11000001	Purchase of recording tools and office equipment for medical			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Total		**14,355,741.00**	**132,117,380.00**	**210,500,000.00**	**242,700,000.00**	**110,582,620.00+**	**45.56%+**	**7,000,000.00**		
Note 1E - Enugu East Senatorial Zone - Nkanu East LG										
11001001/23040101/13000021	Procurement of machines for clearing grasses & others							8,000,000.00		
34001001/23020114/17000062	Construction of Ubahu - Ama Nkanu Earth Road in Nkanu East L			350,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000064	Construction of 2-Span Bridge Across Ogbafun River Agu Idum			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000233	Construction of 2-Span Bridge Across Idodo River Nkanu East							500,000,000.00		
52014001/23030104/10000005	Rehabilitation of non-functional hand pump boreholes in Nkan			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	2,000,000.00	5,000,000.00
54003001/23030102/14000002	Extension of Electricity to the existing networks in the Rural	2,630,000.00	62,878,221.00		62,900,000.00	21,779.00+	0.03%+			
26051001/23010123/13000004	Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	1,000,000.00	2,000,000.00
Total		**2,630,000.00**	**62,878,221.00**	**756,000,000.00**	**168,900,000.00**	**106,021,779.00+**	**62.77%+**	**514,500,000.00**	**3,000,000.00**	**7,000,000.00**

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual 2021	Actual 2022	Budget 2022	Revised Budget 2022	Variance Amount 2022	% Variance 2022	Approved Budget 2023	Proposed Budget 2024	Proposed Budget 2025
Note 1F - Enugu East Senatorial Zone - Nkanu West LG		₦	₦	₦	₦	₦	₦	₦	₦	₦
48001001/23020101/13000009	Building of ENSIEC Office in Nkanu West LGA for Enugu East S			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020118/17000033	Completion of the Construction of 600 Seaters Banquet Hall a		157,873,958.60	200,000,000.00	200,000,000.00	42,126,041.40+	21.06%+	35,000,000.00		
17021001/23020118/05000001	Construction of Educational Building	168,773,100.08								
17021001/23020107/05000002	Procurement of Learning Materials & Rehabilitation of facil			391,200,000.00	316,070,000.00	316,070,000.00+	100.00%+			
17021001/23010101/05000005	Perimeter fencing of 15Km Sch. Premises							450,000,000.00		
17021001/23010114/05000006	Const. of 3Km Access Road to New Hostel Areas & Pharmacy Build	123,611,139.26	825,000.00		830,000.00	5,000.00+	0.60%+			
17021001/23010112/05000010	Purchase of Office Equipment	12,730,688.61	100,994,270.00		101,000,000.00	5,730.00+	0.01%+			
17021001/23010140/05000011	Purchase of Lab. & workshop Equipment for FANS and Environ	82,711,253.11	86,369,445.23		86,400,000.00	30,554.77+	0.04%+	30,000,000.00		
17021001/23010112/05000012	Purchase of Office Furniture (tables chairs)	59,892,036.31	74,292,231.38		74,300,000.00	7,768.62+	0.01%+			
17021001/23010112/05000014	Procurement of classroom furniture for college of medicine	37,935,476.08								
17021001/23010112/05000015	Library Furniture & Fitting at Cost		6,451,250.00		6,600,000.00	148,750.00+	2.25%+			
17021001/23010125/05000016	Library Books at Cost	20,956,151.30	4,462,280.00		4,470,000.00	7,720.00+	0.17%+			
17021001/23010138/10000001	Water reticulation to all faculties and students hostels							120,000,000.00		
17021001/23020118/13000001	Infrastructural Development fund	30,376,085.05	168,893,715.00		168,900,000.00	6,285.00+	0.00%+			
17021001/23010107/13000003	Purchase of Rd. Motor Veh. (Tanker Toyota Corolla and Kia	106,451,875.00	60,000,000.00		60,100,000.00	100,000.00+	0.17%+			
17021001/23020107/13000004	Const of Lab & Workshop building for Environmental Sciences		4,000,000.00		4,100,000.00	100,000.00+	2.44%+			
17021001/23020103/13000005	Electricity Supply Infrastructure	40,000,000.00	9,927,562.78		9,950,000.00	22,437.22+	0.23%+			
17065001/23010125/05000021	Purchase of Accreditation Equipment and Materials Campus 3	969,000.00		22,263,760.00	3,930,760.00	3,930,760.00+	100.00%+	39,000,000.00	45,000,000.00	51,000,000.00
17065001/23010124/05000023	Establishment of Online Teaching and Learning Programme			74,156,000.00	74,156,000.00	74,156,000.00+	100.00%+	28,000,000.00	29,000,000.00	33,000,000.00
Total		**684,406,804.80**	**674,089,712.99**	**702,619,760.00**	**1,125,806,760.00**	**451,717,047.01+**	**40.12%+**	**702,000,000.00**	**74,000,000.00**	**84,000,000.00**
Note 2A - Northern Senatorial Zone - Igbo Etiti LG										
34001001/23020118/13000089	Completion of additional Works of (Commander's House Deputy		115,606,877.03		115,700,000.00	93,122.97+	0.08%+	19,000,000.00		
34001001/23020114/17000018	Completion of the Construction of Aruotoma Ortuanya Road Oh		11,575,035.09	12,000,000.00	12,000,000.00	424,964.91+	3.54%+			
34001001/23020114/17000058	Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Et			650,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
36001001/23030118/02000008	Designation and Upgrading of Museum in Enugu North Sen. Zone			250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+			
52001001/23020105/10000021	Procurement of 1No water level indicator			1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00		
Total			**127,181,912.12**	**913,500,000.00**	**429,200,000.00**	**302,018,087.88+**	**70.37%+**	**20,500,000.00**		
Note 2B -Enugu North Senatorial Zones - Igbo Eze North LG										
34001001/23020114/17000024	Completion of the Reconstruction of Amufie Road		32,396,470.14	34,000,000.00	34,000,000.00	1,603,529.86+	4.72%+	1,000,000.00		
34001001/23020118/17000034	Completion of the Construction of Magistrate Court Building			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000226	Completion of the Erosion Control Works and protective works							5,000,000.00		
34001001/23020118/17000234	Completion of the Construction of Ugbaike - Obollo Afor link							20,000,000.00		
34001001/23020118/17000235	Completion of the Construction of Eke Amala - Otukpo Old Road							20,000,000.00		
34001001/23020118/17000236	Completion of the Construction of Amadi - Agbogwu - Amajioke							22,000,000.00		
34001001/23020118/17000248	Completion of Construction of Eke Amala-Otukpo Old Road (1km							149,000,000.00		
Total			**32,396,470.14**	**59,000,000.00**	**59,000,000.00**	**26,603,529.86+**	**45.09%+**	**217,000,000.00**		
Note 2C -Enugu North Senatorial Zones - Igbo Eze South LG										
34001001/23020118/13000085	Comp of the Construction of ESUT Teaching Hospital Igbo Eno		42,050,002.50	525,000,000.00	86,892,200.00	44,842,197.50+	51.61%+			
34001001/23020114/17000046	Construction of 3km road - Ibagwa Ichi in Igbo Eze South LG		797,295,788.09	900,000,000.00	800,000,000.00	2,704,211.91+	0.34%+			
34001001/23020114/17000047	Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze South		949,173,514.49	900,000,000.00	949,200,000.00	26,485.51+	0.00%+			
34001001/23020114/17000021	Completion of the Reconstruction of 3km Ibagwa Junction - Ib							548,000,000.00		
34001001/23020118/17000241	Completion of the Construction of Eke Likke-Iheaka Junction-							500,000,000.00		
34001001/23020118/17000242	Completion of Erosion Control Works Along Eke Likke-Iheaka J							6,000,000.00		
Total			**1,788,519,305.08**	**2,325,000,000.00**	**1,836,092,200.00**	**47,572,894.92+**	**2.59%+**	**1,054,000,000.00**		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
Note 2D -Enugu North Senatorial Zones - Nsuka LG										
48001001/23020101/13000008	Building of ENSIEC Office in Nsukka LGA for Enugu North Sen.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
34001001/23020112/08000001	Completion of the Construction of Nsukka Stadium Nsukka LGA		66,923,730.28		66,940,000.00	16,269.72+	0.02%+			
34001001/23020101/13000058	Completion of the construction of Nsukka Zonal Secretariat		80,388,339.77	14,000,000.00	80,400,000.00	11,660.23+	0.01%+	10,000,000.00		
34001001/23020118/13000071	Compl of Const of Facilities at the Proposed Mopol Squa Ekwe		522,907,782.16	350,000,000.00	522,907,800.00	17.84+	0.00%+			
34001001/23020118/13000076	Construction of the Nsukka Civic Centre			355,000,000.00	53,300,000.00	53,300,000.00+	100.00%+			
34001001/23020118/13000079	Compl. of the Install. of Astrotourf etc. Works @ Nsuka Stadium		113,567,174.90		113,700,000.00	132,825.10+	0.12%+			
34001001/23020118/13000090	Completion of Construction of Nsukka Conference centre Nsukk							38,000,000.00		
34001001/23020118/13000091	Completion of completion of Astrotourf and Tratan tracks fl							94,449,000.00		
34001001/23020118/17000003	Construction of Iconic Roundabout and Tower along Opi - Obol			750,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000015	Completion of the Construction/Rehabilitation of Last Bus-St		230,024,409.93	231,000,000.00	231,000,000.00	975,590.07+	0.42%+	25,000,000.00		
34001001/23020118/17000025	Completion of the Construction of High Court Building			36,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
34001001/23020118/17000026	Completion of the Construction of Staff Residential Dev			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000027	Completion of the Construction of the proposed corrective wo			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020118/17000066	Completion of Erosion Control/Protective and Reclaimination		3,612,097.42	207,000,000.00	57,000,000.00	53,387,902.58+	93.66%+			
34001001/23020118/17000156	Completion of the Dev of Nsukka Satellite Town Ede Oballa			14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
34001001/23020114/17000181	Comp of Con/Rehab of Onuiyi Rd Failed Culvert &Erosion etc.		1,864,861.50		1,900,000.00	35,138.50+	1.85%+			
34001001/23020114/17000221	Completion of Erosion Control/Protective Works at Onuiyi - A							1,500,000.00		
34001001/23020118/17000229	Furnishing and equipping of the Nsukka Conference centre							400,000,000.00		
34001001/23020114/17000230	Completion of Construction of New University Gate Nru Junction							148,000,000.00		
52001001/23020105/10000015	Establishment of water sanitation reference lab			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00		
52001001/23030104/10000026	Rehabilitation of existing borehole and reticu at Ede-ukwu		4,000,000.00		4,100,000.00	100,000.00+	2.44%+			
52102001/23020105/10000009	Rehabilitation of Nsukka Urban Water scheme and network reti			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	75,000,000.00	120,000,000.00	100,000,000.00
52102001/23020105/10000016	Integration of Adada scheme into Nsukka water supply; Constr			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	50,000,000.00	500,000,000.00	500,000,000.00
52102001/23020105/10000017	Procurement and installation of bulk zonal boundary and house							20,000,000.00	15,000,000.00	10,000,000.00
52102001/23020105/10000028	Augmentation of Nsukka (Drilling of 2Nos Solar powered borehole			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
52102001/23020105/10000036	Maintenance of crash programme water scheme: boreholes pipe			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
54001003/23020118/13000003	Construction of Civic Centres in the 3 Senatorial zones							50,000,000.00	43,500,000.00	105,000,000.00
54007001/23020105/09000002	Construction of 20 000litre capacity overhead tank and insta			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	5,000,000.00	5,000,000.00	
60001001/23050101/06000003	Review and upgrading of Master Plans in Enugu State			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00		
60001001/23020104/06000004	Opening up of layouts (Gateway layout II Golf phase Annex I			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	120,000,000.00		
60001001/23050101/13000007	Development of street maps for Enugu and Nsukka Urban			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	42,000,000.00		
13001001/23020118/08000002	Completion of the Construction of Nsukka Stadium Nsukka LGA			623,000,000.00	623,000,000.00	623,000,000.00+	100.00%+			
13001001/23020100/08000003	Compl of the Install of Astrotourf & Tartan Tracks in Nsukka			286,000,000.00	286,000,000.00	286,000,000.00+	100.00%+			
17008001/23030121/05000001	Rehabilitation of Zonal Library at Nsukka							5,000,000.00		
21001001/23050106/04000043	Completion of the construction of Cottage Hospital in Udenu			64,500,000.00	64,500,000.00	64,500,000.00+	100.00%+			
21104001/23050101/04000001	Procurement of Educational equipment for accreditation							39,000,000.00		
21104001/23010122/04000006	Equipping of the student demonstration room for conduct of N			39,000,000.00	39,000,000.00	39,000,000.00+	100.00%+	15,500,000.00		
21104001/23050101/04000008	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21104001/23020105/10000001	Construction of deep motorised borehole and reticulation as			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	22,000,000.00		
21104001/23020106/13000001	Completion & equipping of students kitchen construction			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00		
Total			**1,023,288,395.96**	**4,346,500,000.00**	**3,620,747,800.00**	**2,597,459,404.04+**	**71.74%+**	**1,301,748,000.00**	**686,500,000.00**	**717,000,000.00**
Note 2E -Enugu North Senatorial Zones - Udenu LG										
34001001/23020118/13000086	Construction and lightening of Helipad at SUMAS Igbo-Eno							250,000,000.00		
34001001/23020118/13000087	Completion of access and internal road network at SUMAS Igb							500,000,000.00		
34001001/23020118/13000088	Completion of the construction and equipping of SUMAS Teaching		57,832,960.00		57,900,000.00	67,040.00+	0.12%+	1,500,000,000.00		

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000016	Completion of the Construction of Umuokereigugu Agu Mgbugbo		11,314,906.21	12,000,000.00	12,000,000.00	685,093.79+	5.71%+			
34001001/23030113/17000020	Completion of the Rehabilitation of section of Obollo Afor		9,311,672.47	10,000,000.00	10,000,000.00	688,327.53+	6.88%+			
34001001/23020114/17000022	Completion of the Construction of Asphaltic Concrete Road		45,442,479.55	113,000,000.00	72,600,000.00	27,157,520.45+	37.41%+	67,000,000.00		
34001001/23020114/17000048	Provision of Access and Internal road network at ESUT College		2,051,268,124.00	1,600,000,000.00	2,051,300,124.00	32,000.00+	0.00%+			
34001001/23020114/17000068	Construction and lighting of Helipad at ESUT Teaching Hospit			150,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000243	Completion of Completion of the Emergency Erosion Works at I							20,000,000.00		
34001001/23020118/17000244	Completion of the Emergency Erosion Works at Agu Orba in Ude							10,000,000.00		
34001001/23020118/17000245	Completion of the Construction of 900 Meters Proposed road b							200,000,000.00		
34001001/23020118/17000247	Completion of Construction of Amadi-Agbogwu-Amajioke Road (1							144,000,000.00		
52102001/23030100/10000007	Rehabilitation and expansion of Obollo Afor regional water			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+			
52102001/23020105/10000024	Drilling of complete borehole with submersible pumps and sto							35,000,000.00	25,000,000.00	10,000,000.00
54003001/23020103/140000022	Installation and Commissioning of 7.5MVA 33/11KV inject Sub		141,072,500.00	300,000,000.00	162,800,000.00	21,727,500.00+	13.35%+			
17021003/23010128/11000001	Provision of Science Laboratory/ Engineering equipment IC							1,700,000,000.00		
17021003/23050102/11000003	Procurement of integrated soft and hardware requirements							100,000,000.00	2,700,000.00	3,500,000.00
17021003/23010112/13000002	Furnishing of classrooms							600,000,000.00		
17021003/23010112/13000003	Furniture and fittings for Hostels block A & B							350,000,000.00		
17021003/23020118/13000004	Proposed Construction Furnishing and equipping of modern Mo							200,000,000.00		
17021003/23020118/13000005	Proposed Construction furnishing and equipping of medical li							350,000,000.00		
17021003/23020118/13000010	Construction of 2 No central workshops							100,000,000.00		
17021003/23020110/13000011	construction of fire service station							200,000,000.00		
17021003/23020118/13000012	Construction of 2 No. Hostel 120 beds paces each (all in-suit								800,000,000.00	800,000,000.00
17021003/23020105/13000020	Completion of the Construction and Repayment of tax element							41,000,000.00		
17021003/23010105/13000022	Procurement of 4 No. Vehicles and Insurance Policy for Prin							128,000,000.00		
17021003/23010119/14000001	Procurement of three (6) units of Sound Proof England Perkin							100,000,000.00	50,000,000.00	
17021003/23010119/14000002	Procurement of Solar Power System to include arrangement of								85,000,000.00	
21001001/23010136/04000033	Computerization of CMS (M-Supply)	3,680,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Total		**3,680,000.00**	**2,316,242,642.23**	**2,690,000,000.00**	**2,921,600,124.00**	**605,357,481.77+**	**20.72%+**	**6,595,000,000.00**	**962,700,000.00**	**813,500,000.00**
Note 2F -Enugu North Senatorial Zones - Uzo Uwani LG										
28001001/23020118/12000004	Establishment of a model Kaolin plant at Okpuje Urobo			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020106/04000001	Comp of the con of 200 Beded Adada Sepcialist Hospital			67,000,000.00	32,800,000.00	32,800,000.00+	100.00%+			
34001001/23020118/17000076	Construction of 2-Span Bridge Across Ogurugu River Uzo - Uw			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000077	Construction of 2-Span Bridge Across Adada River Uzo - Uwan			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
34001001/23020118/17000078	Construction of 2-Span Bridge Across River Obina Uzo - Uwani			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00		
54001001/23020118/13000015	Enumeration of markets in the rural communities to enable the			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
54003001/23030102/14000003	Boosting/ Energization of Electricity	49,336,828.00	25,932,086.00		25,940,000.00	7,914.00+	0.03%+			
Total		**49,336,828.00**	**25,932,086.00**	**1,312,000,000.00**	**253,740,000.00**	**227,807,914.00+**	**89.78%+**	**1,500,000,000.00**		
Note 3A -Enugu West Senatorial Zone - Awgu LG										
48001001/23020101/13000010	Building of ENSIEC Office in Awgu LGA for Enugu West Senator			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,299,000.00	3,000,000.00	2,000,000.00
34001001/23020101/13000017	Construction of block Wall Fence at NYSC Orientation Camp		301,630,000.00		301,700,000.00	70,000.00+	0.02%+			
34001001/23020118/17000063	Erosion Control and Protective Works at Orie Awgu			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020118/17000080	Construction of 1-Span Bridge Across Olinama Stream at Obuof			250,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020118/17000082	Construction of 1-Span Bridge Nvuna Stream Ituku Awgu LGA			250,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
36001001/23030118/02000009	Development of 3 tourist sites including structures; at Ezim			115,000,000.00	115,000,000.00	115,000,000.00+	100.00%+			
17008001/23020121/05000002	Rehabilitation Awgu Zonal Library							5,000,000.00		
21001001/23010122/04000041	Procurement of equipment for demonstration room and instruct			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

		Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
		2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
		₦	₦	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000044	Completion of the construction of Cottage Hospital in Oji	2,000,000.00	1,699,400.00	75,000,000.00	75,000,000.00	73,300,600.00+	97.73%+	320,000,000.00		
21001001/23020118/04000143	Design and Construction of students Hostel (at SOM)		3,320,000.00		3,330,000.00	10,000.00+	0.30%+			
21001001/23020106/04000165	Completion of the construction Furnishing and external work			458,000,000.00	45,700,000.00	45,700,000.00+	100.00%+	100,000,000.00		
Total		**2,000,000.00**	**306,649,400.00**	**1,293,000,000.00**	**785,730,000.00**	**479,080,600.00+**	**60.97%+**	**441,299,000.00**	**3,000,000.00**	**2,000,000.00**
Note 3B -Enugu West Senatorial Zone - Aninri LG										
34001001/23020118/13000045	Digitalization of the Contract Administration in Ministry of							50,000,000.00		
34001001/23020118/13000047	Completion of the construction of Perimeter Fence and Landscaping		3,244,388.08	2,000,000.00	3,300,000.00	55,611.92+	1.69%+			
34001001/23020118/17000081	Construction of 3-Span Bridge across Ike River Amegbu Agb			400,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
Total			**3,244,388.08**	**402,000,000.00**	**53,300,000.00**	**50,055,611.92+**	**93.91%+**	**50,000,000.00**		
Note 3C -Enugu West Senatorial Zone - Ezeagu LG										
36001001/23030118/02000002	Designation and Upgrading of Museum (Onyeamaneke) in Enugu W			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
52001001/23020105/10000017	Procurement of 1No borehole camera			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
52102001/23030104/10000004	Rehabilitation of the semi-urban water scheme at Oji River			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	70,000,000.00	50,000,000.00
52102001/23010141/10000032	Maintenance of Oji Augmentation Water Scheme (pumps starter			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	40,000,000.00	50,000,000.00	60,000,000.00
52102001/23020105/10000034	Construction and installation of PH adjustment plant and chl							30,000,000.00		
52102001/23050101/10000037	Feasibility studies for the development of Iyioku water sche			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
21101002/23050101/04000001	Accreditation reaccreditation of courses and conduct			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	6,000,000.00		
21101002/23020118/04000002	Construction of perimeter fencing to stop further encroachment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
21101002/23010112/04000003	Furnishing of the administrative building			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00		
21101002/23020105/04000004	Construction of deep motorised borehole required for accredit							25,000,000.00		
21101002/23020111/04000007	Construction of boardroom and library complex incorporating			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21101002/23050101/04000009	Support to environmental health and PHC tutors courses at unit							3,000,000.00		
21101002/23050101/04000010	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21101002/23020101/13000002	Procurement of one coaster bus 2 Kia Corento car and Toyota							100,000,000.00		
21101002/23030113/17000002	Renovation and re-roofing of the school auditorium.							20,000,000.00		
Total				**587,500,000.00**	**587,500,000.00**	**587,500,000.00+**	**100.00%+**	**391,500,000.00**	**145,000,000.00**	**110,000,000.00**
Note 3D -Enugu West Senatorial Zone - Oji River LG										
36001001/23030118/02000002	Designation and Upgrading of Museum (Onyeamaneke) in Enugu W			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
52001001/23020105/10000017	Procurement of 1No borehole camera			2,500,000.00	2,500,000.00	2,500,000.00+	100.00%+	2,500,000.00		
52102001/23030104/10000004	Rehabilitation of the semi-urban water scheme at Oji River			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	70,000,000.00	50,000,000.00
52102001/23010141/10000032	Maintenance of Oji Augmentation Water Scheme (pumps starter			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	40,000,000.00	50,000,000.00	60,000,000.00
52102001/23020105/10000034	Construction and installation of PH adjustment plant and chl							30,000,000.00		
52102001/23050101/10000037	Feasibility studies for the development of Iyioku water sche			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00		
21101002/23050101/04000001	Accreditation reaccreditation of courses and conduct			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	6,000,000.00		
21101002/23020118/04000002	Construction of perimeter fencing to stop further encroachment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	25,000,000.00	
21101002/23010112/04000003	Furnishing of the administrative building			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00		
21101002/23020105/04000004	Construction of deep motorised borehole required for accredit							25,000,000.00		
21101002/23020111/04000007	Construction of boardroom and library complex incorporating			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21101002/23050101/04000009	Support to environmental health and PHC tutors courses at unit							3,000,000.00		
21101002/23050101/04000010	Support to reg. students for (i) West Africa Health Exam Boa							10,000,000.00		
21101002/23020101/13000002	Procurement of one coaster bus 2 Kia Corento car and Toyota							100,000,000.00		
21101002/23030113/17000002	Renovation and re-roofing of the school auditorium.							20,000,000.00		
Total				**587,500,000.00**	**587,500,000.00**	**587,500,000.00+**	**100.00%+**	**391,500,000.00**	**145,000,000.00**	**110,000,000.00**

Schedule of Detailed Capital Expenditure by Geo Location for the Year Ended 31st December, 2022…Cont'd.

	Actual	Actual	Budget	Revised Budget	Variance	% Variance	Approved	Proposed	Proposed
	2021	2022	2022	2022	Amount 2022	2022	Budget 2023	Budget 2024	Budget 2025
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Note 3E -Enugu West Senatorial Zone - Udi LG									
28001001/23020118/05000001 Establishment of Enugu State Tech Hub at 9th Mile Udi LGA			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020114/17000021 Completion of the Construction of Okpeme-Udi Town to Ogwugwu		169,598,791.42	15,000,000.00	169,600,000.00	1,208.58+	0.00%+	14,340,000.00		
34001001/23020118/17000043 Construction of New University Gate at Nru Junction-9th Mile		2,812,104,809.88	1,800,000,000.00	2,820,000,000.00	7,895,190.12+	0.28%+			
34001001/23020100/17000051 Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe		9,697,043.62	300,000,000.00	96,500,000.00	86,802,956.38+	89.95%+	500,000,000.00		
34001001/23020114/17000054 Special Intervention on roads in Enugu West Senatorial Zone.		32,644,384.27	1,000,000,000.00	50,000,000.00	17,355,615.73+	34.71%+			
34001001/23020114/17000224 Comp/Con of Access &Inter Rd Network Golf Est Annex etc. Udi			1,230,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	300,000,000.00		
52001001/23030128/10000035 Rehabilitation of 9th mile crash water scheme(drilling of bore	62,694,760.01	1,070,000.00		1,080,000.00	10,000.00+	0.93%+			
52102001/23030104/10000012 Rehab of Ngwo water network and extension of pipe Via 9th M	289,463,160.70								
35001001/23040100/09000024 Proposed Gully erosion Control work at 9th mile corner Ngwo	2,000,000.00								
Total	**354,157,920.71**	**3,025,115,029.19**	**4,545,000,000.00**	**3,367,180,000.00**	**342,064,970.81+**	**10.16%+**	**814,340,000.00**		

PART THREE

STATISTICAL ANALYSIS

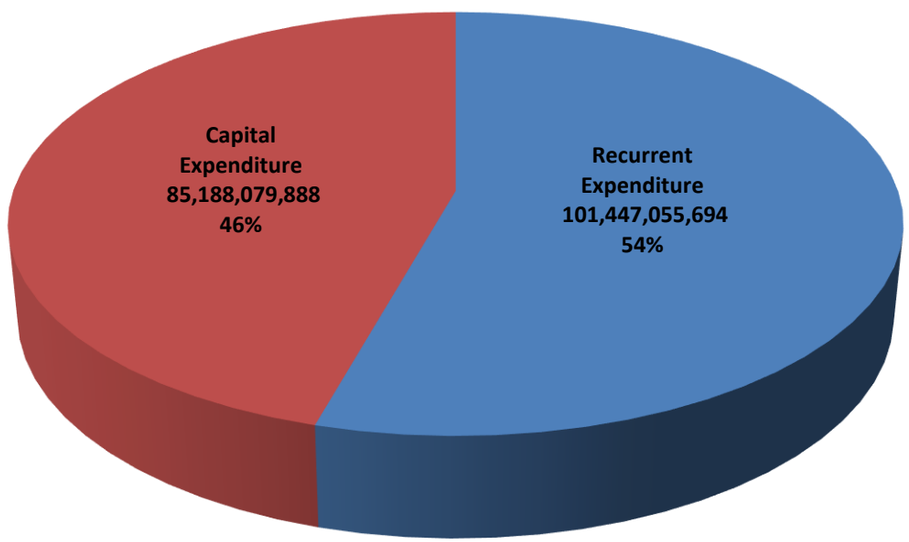
GRAPHICAL PRESENTATION OF 2022 RECURRENT AND CAPITAL EXPENDITURE

The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 314 - 318

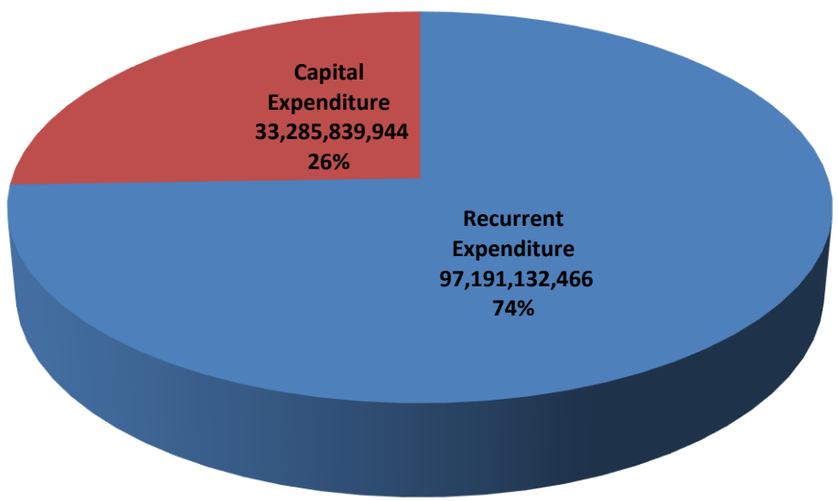
The Cross Classification of Expenditure are also presented from pages 319 - 332.

2022 RECURRENT AND CAPITAL EXPENDITURE REVISED BUDGET AND ACTUAL

REVISED BUDGET 2022
₦186,635,135,582

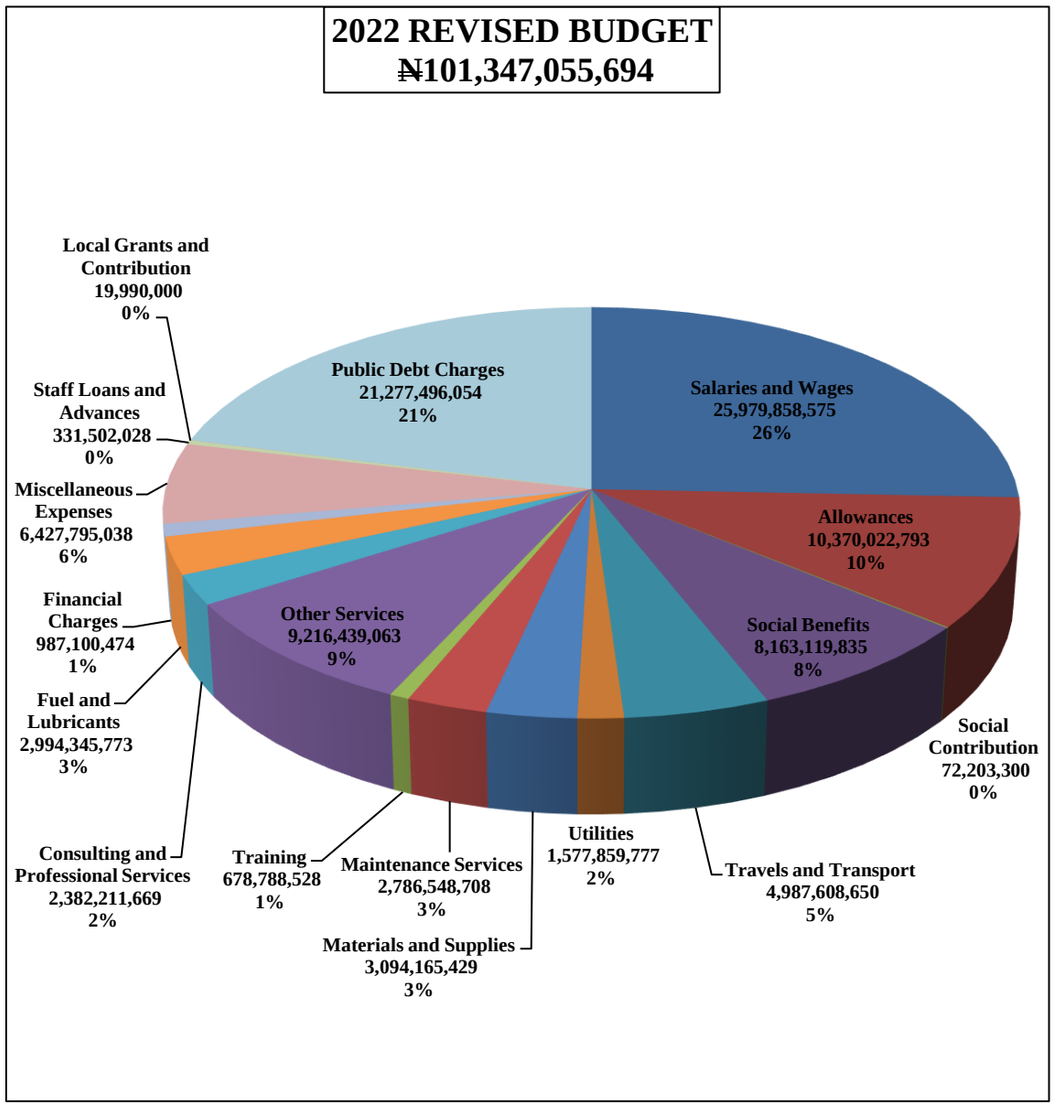


ACTUAL 2022
₦130,476,972,410

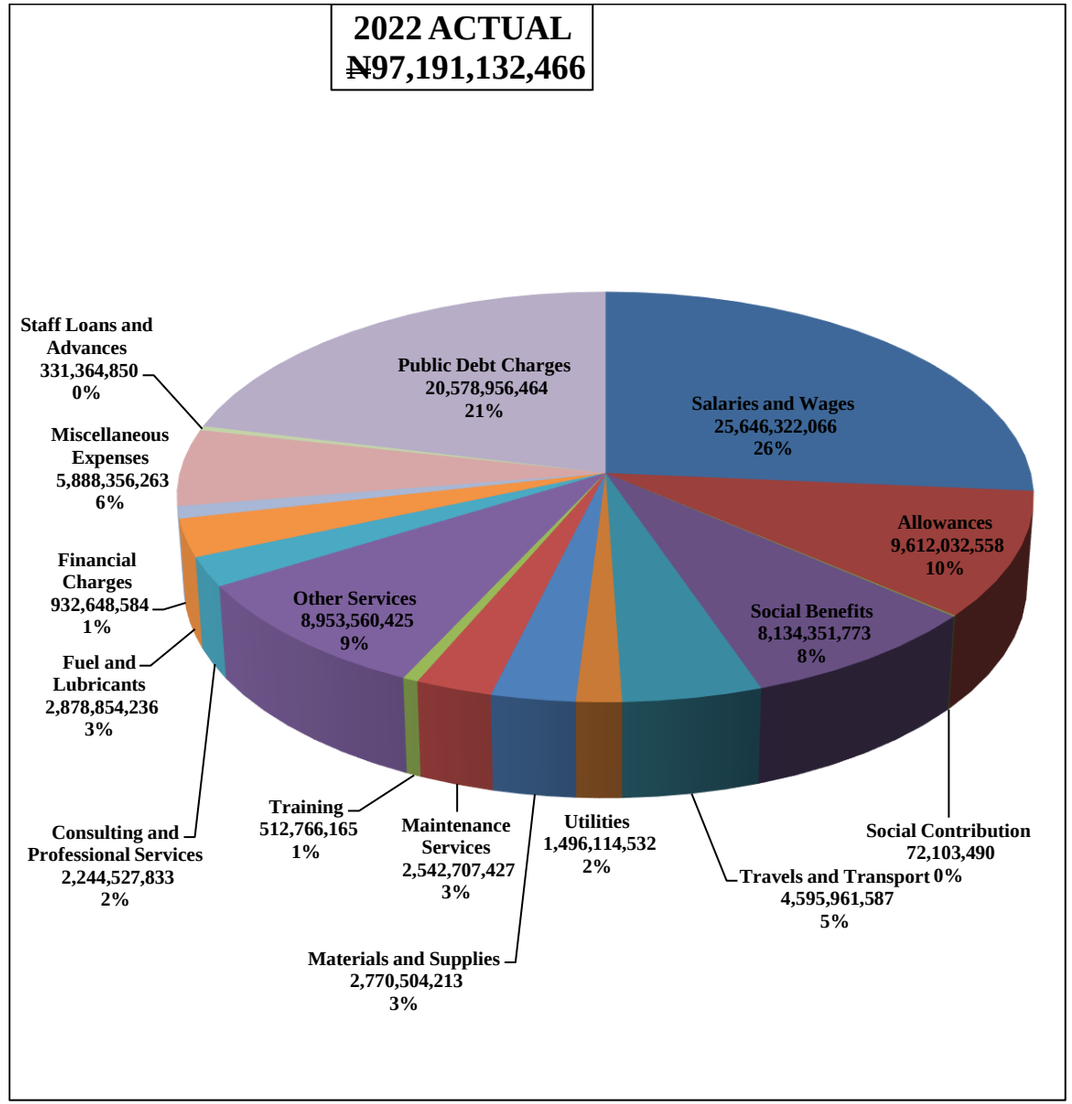


2022 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION REVISED BUDGET AND ACTUAL

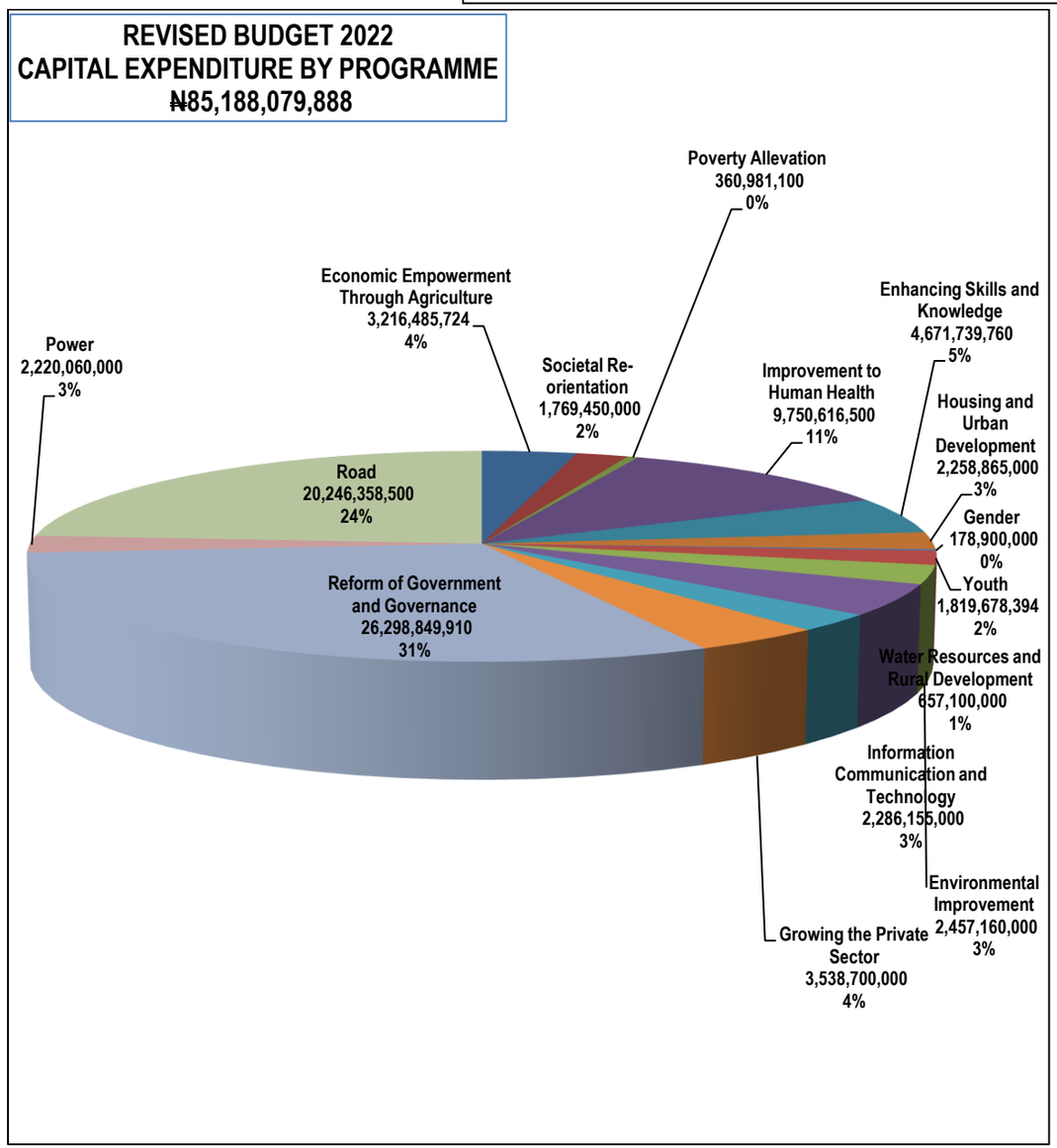
2022 REVISED BUDGET
₦101,347,055,694

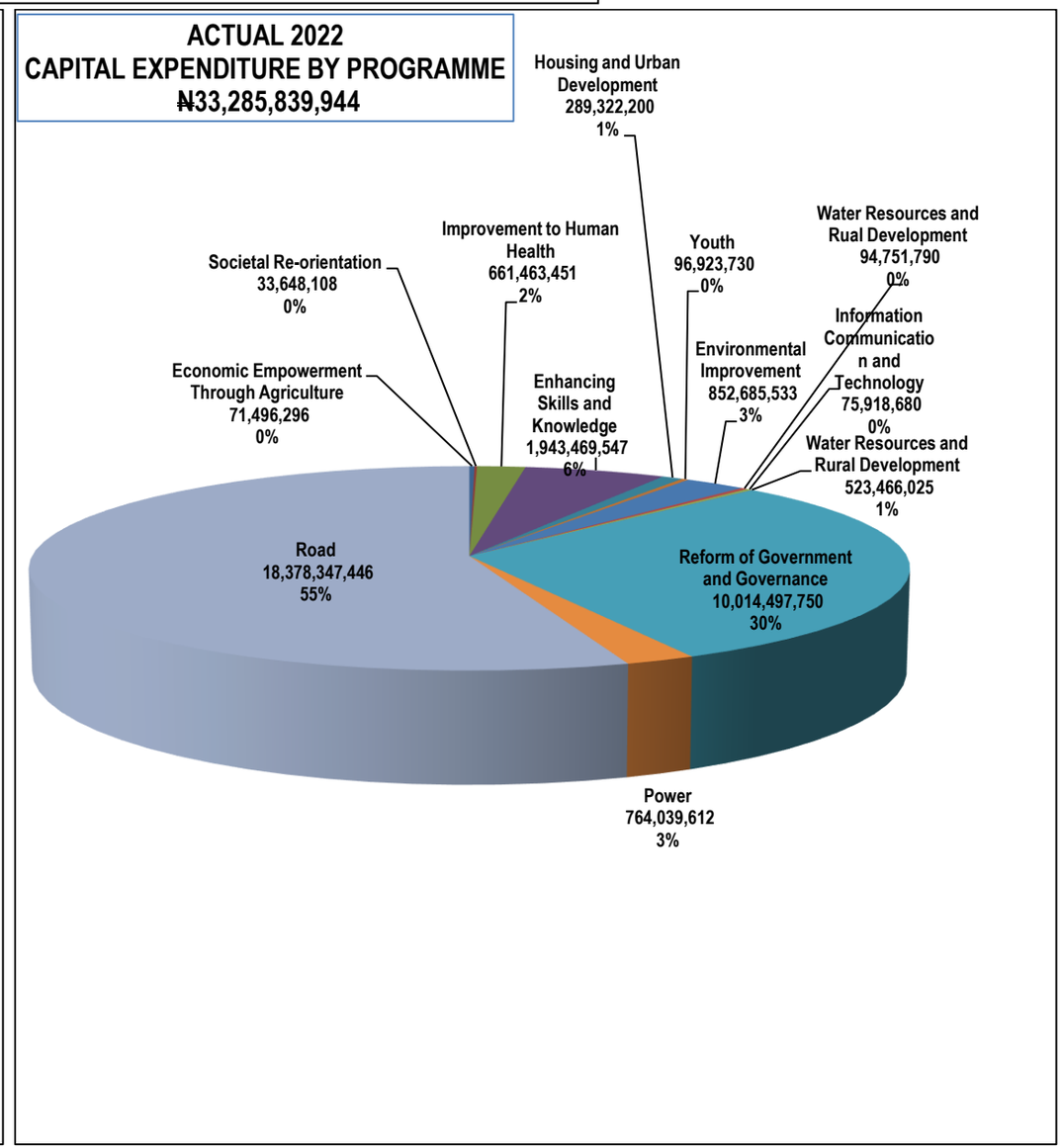


2022 ACTUAL
₦97,191,132,466



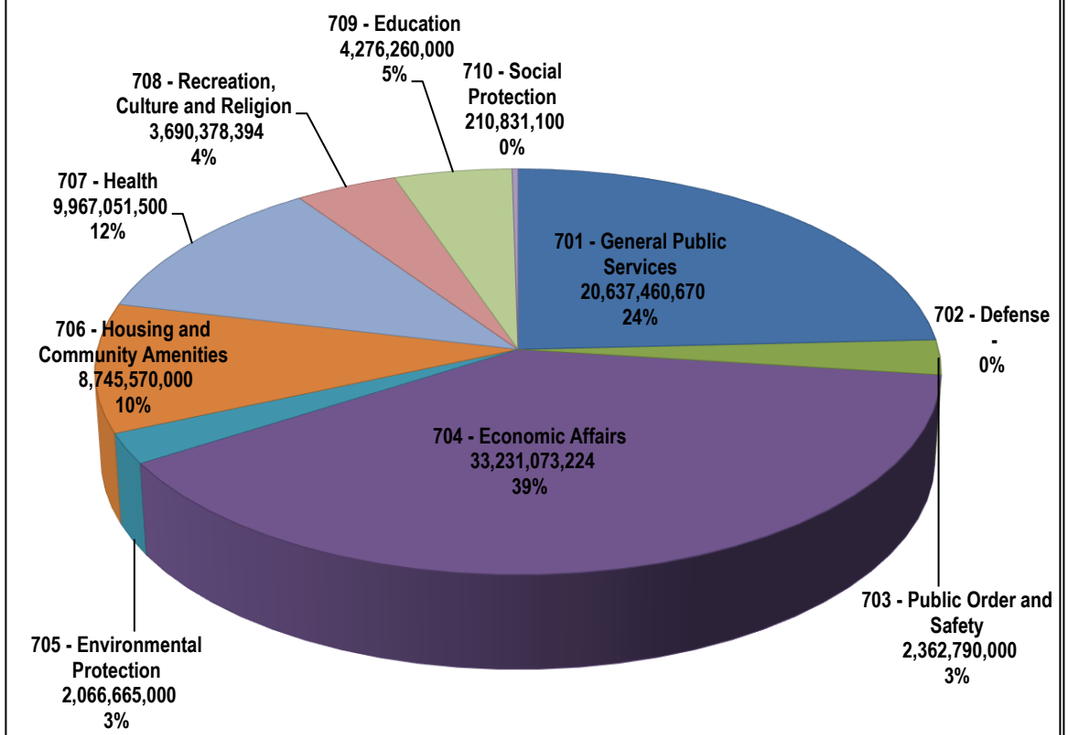
2022 CAPITAL EXPENDITURE BY PROGRAMME
REVISED BUDGET AND ACTUAL



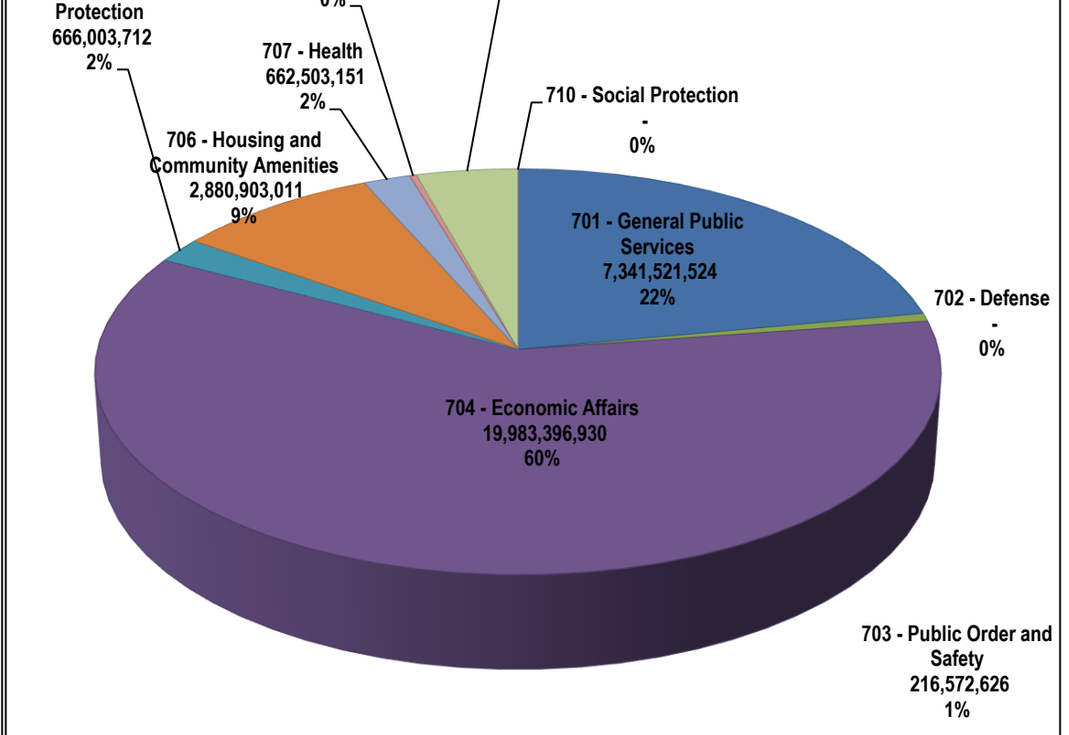


2022 CAPITAL EXPENDITURE BY MAIN FUNCTION
REVISED BUDGET AND ACTUAL

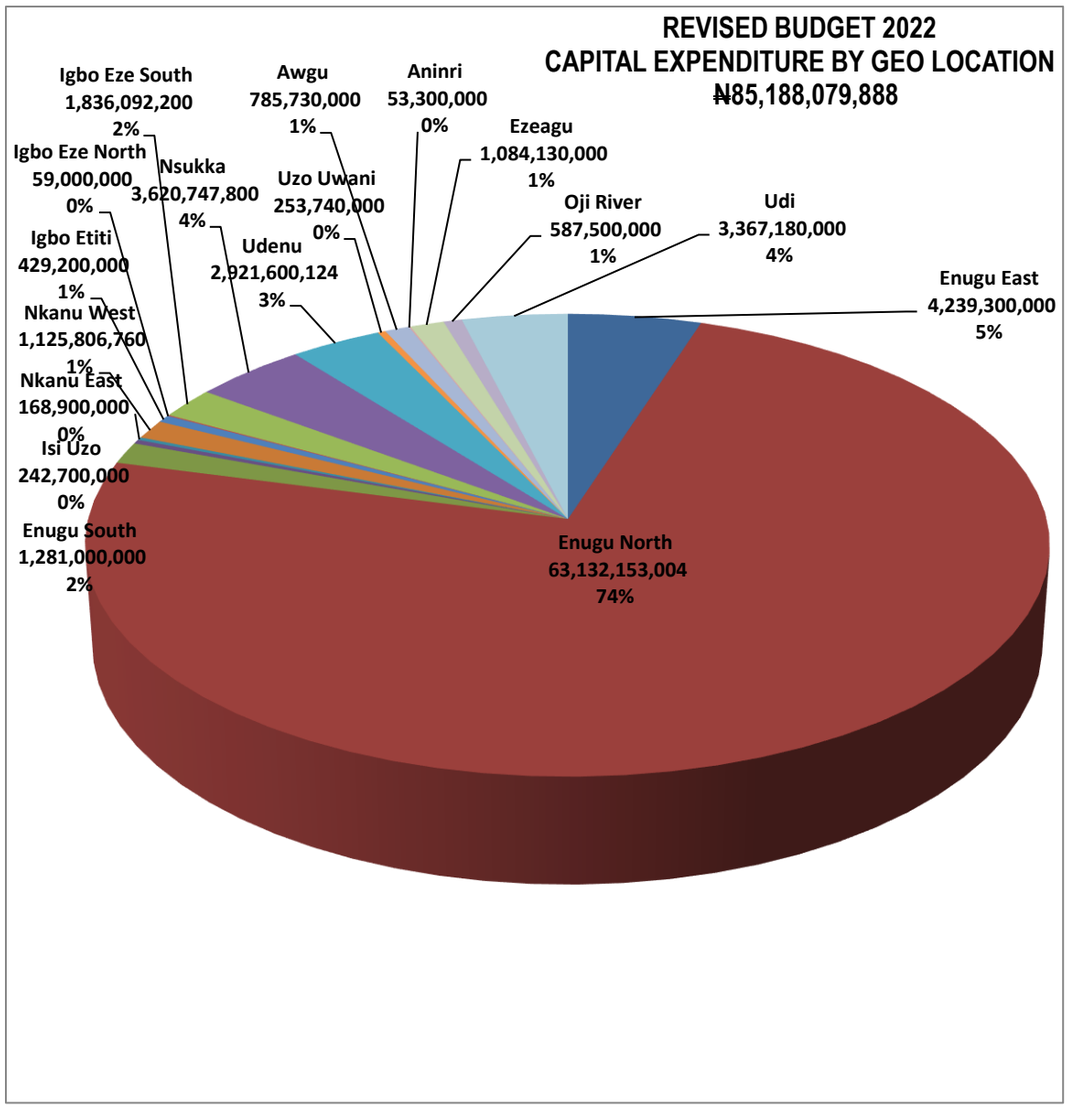
REVISED BUDGET 2022
CAPITAL EXPENDITURE BY MAIN FUNCTION
₦85,188,079,888

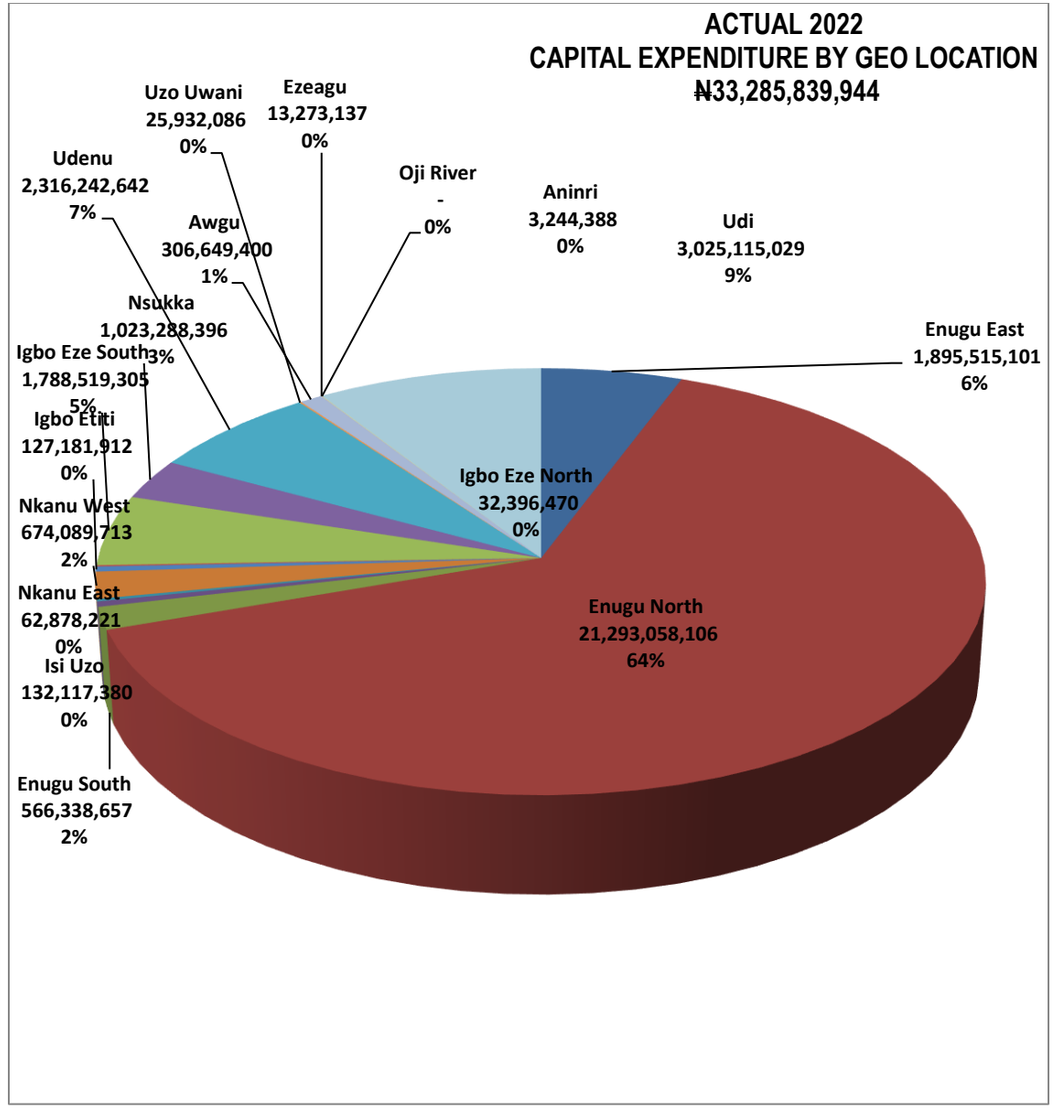


ACTUAL 2022
CAPITAL EXPENDITURE BY MAIN FUNCTION
₦33,285,839,944



2022 CAPITAL EXPENDITURE BY GEO LOCATION
REVISED BUDGET AND ACTUAL





4.0 USES OF COFOG AND ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY FUNCTIONAL AND ECONOMIC CLASSIFICATIONS

4.01 Classification of Functions of Government (COFOG) permits trends in government expenditure on particular functions or policy to be examined over time. Conventional government accounts are not usually suitable for this purpose because they reflect the organizational structures of government. Not only might time series be distorted by organization changes, but at a specific time some organization may be responsible for more than one function, and responsibility for one function might be divided among several organizations. For example, if a government establishes a new department that brings together some of the functions previously administered by several departments or at several levels of government, it will not usually be possible to use conventional accounts (GPFS) to compare expenditure on these purposes over time. For example, at the Federal Level, the Ministry of Works; Housing and Urban Development; and Ministry of Power were hitherto different ministries, which were merged into one Ministry of Power, Works, and Housing in the Federal Budget.

4.02 COFOG is also used for making international comparisons of the extent to which governments are involved in particular economic and social functions. Just as COFOG avoids the problems of organizational changes in a single government, so too does it avoid the problem of Organizational differences among countries. In one country, for example, all functions connected with water supply may be undertaken by a single government agency, while in another country they may be distributed among departments dealing with the environment, housing, or industrial development. In Nigeria, the Ministry of Water Resources and Rural Development and Ministry of Agriculture provide water services.

4.03 For particular kinds of analyses, COFOG provides key aggregates that could be used as indicators or measures of results. For example, in studies of social assistance, information on past expenditure on the social protection function could give an indication of changes in the support provided by government for the welfare of the population. Similarly, analyzing the impact of economic growth on the environment may require information on the expenditure on environmental protection.

4.04 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. One major characteristic of collective service is that its provision to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services. An individual consumption good or services is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially private as distinct from “Public” goods and services. One characteristic of individual consumption is that the household must have agreed to accept the provision of the good or services and take whatever action is necessary to make it possible, for example, by attending a school or clinic.

4.05 Expenditure incurred by government in connection with individual services such as health and education are treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing or supervision of producers, etc. For example, the expenditure incurred by Ministries of health or education at the state government level have been included in collective consumption as they are concerned with general matters of policy, standards, and regulations. The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure have been assigned a COFOG code according to the function that the transaction serves in the State 2022 Budget and Accounts, which is also consistent with the national guideline.

4.06 All of the Main Function Codes 701 to 706 is collective services, as are sub function section 7075 of health, sections 7083 to 7086 of recreation, culture and religion, section 7097 and 7098, sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research, that is recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education and social protection are considered to be individual services.

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

	Economic Classification Codes and Descriptions																	Actual
	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2022
Main Function Codes and Descriptions	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
701 - General Public Services	1,659,041,287	1,127,650,128	-	8,120,084,715	3,139,901,117	630,935,140	1,065,445,692	1,438,920,441	328,008,990	8,709,460,392	375,217,125	836,581,557	14,170,227	3,702,251,821	-	20,578,956,464	7,341,521,524	59,068,146,619
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	970,443,043	779,757,589	-	-	397,490,649	48,394,440	155,493,420	70,812,231	3,361,919	22,003,777	81,447,325	32,418,932	9,295,484	417,823,802	-	-	216,572,626	3,205,315,236
704 - Economic Affairs	1,484,156,584	598,272,263	34,463,755	1,068,900	189,285,392	515,606,446	236,874,562	269,614,441	99,906,242	40,014,440	1,449,043,322	1,600,842,482	863,864,991	395,744,379	-	-	19,983,396,930	27,762,155,127
705 - Environmental Protection	232,162,917	21,688,809	-	-	3,684,000	16,055,904	7,020,900	15,607,291	-	8,172,500	6,950,000	9,176,504	33,566	6,213,100	-	-	666,003,712	992,769,203
706 - Housing and Community Amenities	684,585,498	27,496,443	-	-	32,420,041	6,082,508	118,135,111	345,068,142	2,761,920	19,173,942	33,267,487	18,747,851	2,314,333	44,762,270	-	-	2,880,903,011	4,215,718,556
707 - Health	5,560,872,612	2,453,307,002	-	8,442,189	78,119,888	86,088,393	403,996,552	106,706,281	29,446,123	15,921,875	51,605,590	21,307,015	1,065,797	356,088,438	-	-	662,503,151	9,835,470,906
708 - Recreation, Culture and Religion	285,538,828	39,186,794	37,639,735	-	494,937,802	19,096,394	52,795,400	73,990,896	160,000	18,624,100	2,077,286	153,697,590	5,149,701	217,706,475	10,000	-	96,923,730	1,497,534,732
709 - Education	14,455,363,241	4,526,947,905	-	4,755,969	257,489,293	173,132,508	703,552,974	221,189,574	49,120,971	119,949,400	244,919,699	203,803,722	36,748,146	703,652,678	331,354,850	-	1,438,015,260	23,469,996,192
710 - Social Protection	314,158,055	37,725,626	-	-	2,633,405	722,800	27,189,603	798,130	-	240,000	-	2,278,584	6,338	44,113,300	-	-	-	429,865,841
Total Expenditure by Economic	**25,646,322,066**	**9,612,032,558**	**72,103,490**	**8,134,351,773**	**4,595,961,587**	**1,496,114,532**	**2,770,504,213**	**2,542,707,427**	**512,766,165**	**8,953,560,425**	**2,244,527,833**	**2,878,854,236**	**932,648,584**	**5,888,356,263**	**331,364,850**	**20,578,956,464**	**33,285,839,944**	**130,476,972,410**

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2022 Actual Expenditure by Main Function	Jan - Dec 2022 Budgeted Expenditure by Main Function	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure	Jan - Dec 2021 Actual Expenditure by Main Function	Jan - Dec 2021 Budgeted Expenditure by Main Function	Jan - Dec 2021 Actual as % of Total Actual Expenditure	Jan - Dec 2021 Budget as % of Total Budgeted Expenditure
701 - General Public Services	59,068,146,619	74,012,641,088	45%	29%	37,300,397,993	51,331,538,150	33%	30%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	3,205,315,236	5,713,075,821	2%	3%	2,912,182,967	5,625,600,911	3%	3%
704 - Economic Affairs	27,762,155,127	41,676,759,717	21%	30%	18,154,291,785	46,331,835,244	16%	27%
705 - Environmental Protection	992,769,203	2,603,362,480	1%	1%	9,036,655,065	4,440,296,580	8%	3%
706 - Housing and Community Amenities	4,215,718,556	10,210,056,283	3%	7%	11,183,741,086	15,653,311,674	10%	9%
707 - Health	9,835,470,906	19,361,992,081	8%	11%	9,439,876,446	14,858,254,709	8%	9%
708 - Recreation, Culture and Religion	1,497,534,732	5,351,070,973	1%	3%	1,049,380,637	5,213,531,854	1%	3%
709 - Education	23,469,996,192	26,784,931,479	18%	14%	22,974,966,915	28,671,036,952	20%	17%
710 - Social Protection	429,865,841	821,245,660	0%	0%	468,124,121	486,802,238	0%	0%
Total Expenditure by Main Function	**130,476,972,410**	**186,535,135,582**	**100%**	**100%**	**112,519,617,014**	**172,612,208,312**	**100%**	**100%**

Key Facts in 2022 Financial Year:

- √ General Public Services which include public debt charges consumed 45% and 33% of Total Expenditure in 2022 and 2021 respectively.
- √ Public Order and Safety consumed 2% and 3% of Total Expenditure in both 2022 and 2021 respectively.
- √ Economic Affairs which includes Road Construction and Agriculture increased to 21% of Total Expenditure from 16% in the previous year
- √ Health Function consumed 8% of Total Expenditure in both 2022 and 2021.
- √ Education consumed 18% and 20% of Total Expenditure in both 2022 and 2021 respectively.

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																Jan to Dec 2022
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Sub Function
70111	Executive and Legislative Organs	805,485,515	242,528,846	-	7,997,008,503	2,534,344,479	616,875,440	813,424,714	1,212,019,633	276,924,450	8,644,144,279	350,906,000	183,894,125	4,113,643	3,520,261,396	-	-	1,198,535,986	**28,400,467,008**
70112	Financial and Fiscal Affairs	53,107,471	16,018,705	-	122,933,444	11,100,950	369,700	13,352,958	7,024,500	2,271,040	920,640	-	1,605,900	457,810	7,908,300	-	14,890,106,551	27,693,419	**15,154,871,388**
70121	Economic Aid to Dev. Countries & Countries in Transition	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**600**
70131	General Personnel Services	723,186,350	847,951,551	-	-	21,109,500	611,000	47,502,340	141,640,516	45,407,700	15,446,598	766,125	6,253,500	74,532	24,285,110	-	-	7,315,500	**1,881,550,321**
70132	Overall Planning and Statistical Services	-	-	-	-	-	-	-	706,300	3,405,800	-	-	-	-	224,900	-	-	-	**4,337,000**
70133	Other General Services	77,261,951	21,150,426	-	142,769	571,526,188	13,079,000	190,965,680	77,329,492	-	48,858,875	23,545,000	644,796,032	9,262,522	149,423,115	-	0	6,107,976,619	**7,935,317,669**
70150	Research and Development General Public Services	-	-	-	-	-	-	-	-	-	-	-	-	261,721	-	-	-	-	**261,721**
70160	General Public Services Not Elsewhere Connected	-	-	-	-	1,820,000	-	200,000	200,000	-	90,000	-	32,000	-	149,000	-	-	-	**2,491,000**
70170	Public Debt Transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,688,849,913	-	**5,688,849,913**
70310	Police Services	-	13,860,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**13,860,000**
70320	Fire Protection Services	-	16,817,901	-	-	631,000	437,350	425,000	4,403,465	-	6,874,766	-	6,403,777	29,022	1,795,000	-	-	-	**37,817,281**
70330	Law Courts	970,443,043	749,079,688	-	-	396,859,649	27,077,240	155,068,420	65,137,216	3,361,919	15,129,011	81,447,325	26,015,155	9,266,461	416,028,802	-	-	182,924,518	**3,097,838,446**
70340	Prisons	-	-	-	-	-	20,879,850	-	1,271,550	-	-	-	-	-	-	-	-	-	**22,151,400**
70350	Research and Development Public Order and Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,648,108	**33,648,108**
70411	General Economic and Commercial Affairs	574,191,976	160,298,217	34,463,755	-	120,521,640	123,068,150	179,646,509	60,497,722	12,353,300	33,273,140	1,405,794,182	34,681,219	732,942,797	352,609,299	-	-	9,275,800	**3,833,617,707**
70412	General Labour Affairs	13,430,078	2,788,410	-	-	2,384,800	7,000	14,274,600	935,017	764,000	-	-	300,000	7,191	2,318,000	-	-	-	**37,209,096**
70421	Agriculture	373,474,662	255,502,614	-	-	41,203,152	3,143,195	19,806,972	4,152,326	75,346,232	2,141,500	34,819,390	6,361,177	647,673	14,080,375	-	-	71,496,296	**902,175,566**
70422	Forestry	21,495,990	5,594,310	-	-	-	335,000	-	-	-	-	-	-	1,382	135,500	-	-	-	**27,562,182**
70423	Fishing Livestock and Hunting	-	-	-	-	84,000	-	840,000	276,000	-	-	-	-	-	-	-	-	-	**1,200,000**
70431	Coal and Other Solid Minerals	17,625,405	62,449,151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**80,074,556**
70435	Electricity	144,341,713	42,588,884	-	-	14,000,000	386,757,901	-	53,950,000	-	-	-	-	132,877	1,615,464	-	-	787,002,912	**1,430,389,751**
70441	Mining of Mineral Resources Other than Mineral Fuels	-	-	-	-	6,560,400	39,200	2,509,300	340,100	10,932,710	469,500	546,000	380,000	68,158	7,116,700	-	-	-	**28,962,068**
70443	Construction	150,222,126	32,626,144	-	-	746,400	560,000	9,211,980	24,283,675	-	820,000	500,000	1,543,728,556	130,026,262	6,705,821	-	-	371,982,726	**2,271,413,691**
70451	Road Transport	146,808,130	26,225,000	-	-	3,243,000	1,696,000	7,612,500	112,286,800	510,000	2,310,300	4,172,000	14,033,530	7,304	10,442,220	-	-	18,381,693,446	**18,711,040,229**
70460	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	361,945,750	**361,945,750**
70473	Tourism	9,171,329	3,201,018	-	1,068,900	-	-	-	2,120,000	-	1,000,000	3,093,750	-	-	-	-	-	-	**19,654,996**
70474	Multipurpose Development Projects	-	-	-	-	542,000	-	2,972,700	10,772,800	-	-	118,000	1,133,000	31,346	721,000	-	-	-	**16,290,846**
70483	R & D Fuel and Energy	-	-	-	-	-	-	-	-	-	-	-	225,000	-	-	-	-	-	**225,000**
70485	R & D Transport	4,680,288	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**4,680,288**
70487	R & D Other Industries	28,714,887	6,998,514	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**35,713,401**
70510	Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	614,846,012	**614,846,012**
70550	R & D Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000,000	**35,000,000**
70560	Environmental Protection N.E.C	232,162,917	21,688,809	-	-	3,684,000	16,055,904	7,020,900	15,607,291	-	8,172,500	6,950,000	9,176,504	33,566	6,213,100	-	-	16,157,700	**342,923,191**
70610	Housing Development	366,171,016	13,242,359	-	-	2,566,571	4,192,258	22,608,139	144,581,759	-	14,598,447	25,301,000	4,797,216	354,595	11,938,750	-	-	2,471,137,258	**3,081,489,368**
70620	Community Development	21,065,569	5,722,947	-	-	1,360,000	195,000	3,039,500	410,600	240,000	127,300	200,000	1,758,000	2,037	14,387,300	-	-	315,013,963	**363,522,216**
70630	Water Supply	297,348,913	8,531,137	-	-	28,493,470	1,695,250	92,487,472	177,516,110	2,521,920	4,448,195	7,766,487	12,192,635	1,957,701	18,436,220	-	-	94,751,790	**748,147,300**
70650	R & D Housing and Community Amenities	-	-	-	-	-	-	-	22,559,673	-	-	-	-	-	-	-	-	-	**22,559,673**
70721	General Medical Services	-	-	-	-	-	-	120,000	-	-	-	-	-	-	-	-	-	489,501,867	**489,621,867**
70722	Specialized Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,030,000	**1,030,000**
70731	General Hospital Services	-	-	-	-	-	341,400	-	-	-	-	-	5,958,990	-	-	-	-	31,722,770	**38,023,160**
70733	Medical and Maternity Centre Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,135,538	**18,135,538**
70740	Public Health Services	5,560,872,612	2,453,307,002	-	8,442,189	78,119,888	85,746,993	403,876,552	106,706,281	29,446,123	15,921,875	51,605,590	15,348,025	1,065,797	356,088,438	-	-	122,112,976	**9,288,660,341**

ENUGU STATE GOVERNMENT - Jan - Dec 2022

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS – Cont'd

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																Jan to Dec 2022
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Sub Function
70810	Recreational and Sporting Services	64,837,180	2,534,850	-	-	9,934,725	-	5,756,289	17,896,400	160,000	82,000	-	39,660,270	5,319	203,650,538	-	-	96,923,730	**441,441,300**
70820	Cultural Services	72,245,634	10,887,207	-	-	3,220,000	1,641,000	3,888,190	156,000	-	28,000	-	-	4,272	63,000	-	-	-	**92,133,303**
70830	Broadcasting and Publishing Services	148,456,014	25,764,737	37,639,735	-	2,437,462	17,455,394	31,335,921	55,938,496	-	18,494,100	2,077,286	114,037,320	5,140,111	13,992,937	10,000	-	-	**472,779,513**
70840	Religious and Other Community Services	-	-	-	-	479,345,615	-	11,720,000	-	-	-	-	-	-	-	-	-	-	**491,065,615**
70850	R & D Recreation Culture and Religion	-	-	-	-	-	-	95,000	-	-	20,000	-	-	-	-	-	-	-	**115,000**
70911	Pre-Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
70912	Primary Education	181,398,239	-	-	-	23,558,930	2,078,000	33,199,835	40,037,038	445,200	1,259,150	16,785,293	43,373,082	-	33,188,992	900,000	-	573,766,841	**949,990,600**
70922	Upper Secondary Education	7,194,256,850	4,079,524,274	-	-	4,445,440	1,614,900	47,051,260	25,914,100	27,840,900	10,240,000	8,730,220	9,752,300	192,047	13,659,750	-	-	74,886,600	**11,498,108,641**
70930	Post Secondary Non Tertiary Education	-	-	-	-	-	-	-	-	-	5,697,000	5,114,125	266,759	-	524,900	-	-	-	**11,602,784**
70941	First Stage of Tertiary Education	266,980,562	73,997,296	-	-	166,411,191	164,008,253	228,943,430	147,795,901	14,395,687	56,590,700	141,785,021	141,112,300	34,417,726	414,026,656	330,454,850	-	272,380,315	**2,453,299,888**
70942	Second Stage of Tertiary Education	6,399,344,150	331,447,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-	516,215,754	**7,247,007,580**
70950	Education Not Defined by Level	413,383,441	41,978,660	-	-	63,073,732	5,431,355	394,358,449	7,442,535	6,439,184	46,162,550	72,505,040	8,360,200	2,138,373	241,059,380	-	-	765,750	**1,303,098,649**
70960	Subsidiary Services to Education	-	-	-	4,755,969	-	-	-	-	-	-	-	939,082	-	273,000	-	-	-	**5,968,051**
70970	R & D Education	-	-	-	-	-	-	-	-	-	-	-	-	-	920,000	-	-	-	**920,000**
71030	Survivors	-	7,818,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**7,818,975**
71040	Family and Children	-	-	-	-	-	-	-	-	-	-	-	-	-	308,000	-	-	-	**308,000**
71050	Unemployment	-	622,762	-	-	630,000	517,800	-	748,130	-	220,000	-	239,084	-	300,000	-	-	-	**3,277,775**
71060	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
71070	Social Exclusions	255,596,828	-	-	-	-	-	-	-	-	-	-	-	877	-	-	-	-	**255,597,705**
71080	R & D Social Protection	58,561,227	29,283,890	-	-	2,003,405	205,000	27,189,603	50,000	-	20,000	-	2,039,500	5,461	43,505,300	-	-	-	**162,863,386**
Total Recurrent and Capital Expenditure by Economic		**25,646,322,066**	**9,612,032,558**	**72,103,490**	**8,134,351,773**	**4,595,961,587**	**1,496,114,532**	**2,770,504,213**	**2,542,707,427**	**512,766,165**	**8,953,560,425**	**2,244,527,833**	**2,878,854,236**	**932,648,584**	**5,888,356,263**	**331,364,850**	**20,578,956,464**	**33,285,839,944**	**130,476,972,410**

ENUGU STATE GOVERNMENT - Jan - Dec 2022

ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATIONS

Programme Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure By Programme	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2028	
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
01000000	Economic Empowerment Through Agriculture	71,496,296	336,430,000	-	768,455,724	-	9,100,000	-	-	-	2,102,500,000	**71,496,296**	**3,216,485,724**
02000000	Societal Re-Orientation	33,648,108	137,150,000	-	115,000,000	-	1,490,000,000	-	25,000,000	-	2,300,000	**33,648,108**	**1,769,450,000**
03000000	Poverty Alleviation	-	144,150,000	-	-					-	216,831,100	**-**	**360,981,100**
04000000	Improvement to Human Health	508,503,168	2,554,620,100	72,304,449	5,708,955,000	-	234,980,000	-	-	80,655,834	1,252,061,400	**661,463,451**	**9,750,616,500**
05000000	Enhancing Skills and Knowledge	1,081,050,944	1,721,865,360	807,715,568	2,278,449,400	38,587,135	612,725,000	16,115,900	16,200,000	-	42,500,000	**1,943,469,547**	**4,671,739,760**
06000000	Housing and Urban Development	-	209,300,000	46,994,000	1,406,640,000	-	50,525,000	-	300,000,000	242,328,200	292,400,000	**289,322,200**	**2,258,865,000**
07000000	Gender	-	-	-	26,900,000	-	87,000,000			-	65,000,000	**-**	**178,900,000**
08000000	Youth	-	181,638,394	66,923,730	975,940,000	30,000,000	662,100,000	-	-			**96,923,730**	**1,819,678,394**
09000000	Environmental Improvement	73,939,364	577,000,000	35,000,000	704,000,000	186,681,821	232,000,000	-	79,160,000	557,064,348	865,000,000	**852,685,533**	**2,457,160,000**
10000000	Water Resources and Rural Development	-	420,000,000	65,181,790	2,321,000,000	29,570,000	742,180,000			-	630,900,000	**94,751,790**	**4,114,080,000**
11000000	Information Communication and Technology	21,751,000	1,111,050,000	-	386,755,000	-	35,300,000			54,167,680	753,050,000	**75,918,680**	**2,286,155,000**
12000000	Growing the Private Sector	9,275,800	24,700,000	-	1,105,000,000	-	-			-	2,409,000,000	**9,275,800**	**3,538,700,000**
13000000	Reform of Government and Governance	4,110,409,326	10,105,279,670	3,564,379,312	10,035,700,000	1,346,808,266	2,682,140,240	1,200,000	1,300,000	991,700,846	3,474,430,000	**10,014,497,750**	**26,298,849,910**
14000000	Power	275,935,227	871,410,000	260,557,630	1,076,375,000	227,161,755	269,275,000			385,000	3,000,000	**764,039,612**	**2,220,060,000**
17000000	Road	-	-	16,211,442,910	18,051,258,500	2,126,557,535	2,144,700,000	-	-	40,347,000	50,400,000	**18,378,347,446**	**20,246,358,500**
Total Capital Expenditure by Economic		**6,186,009,233**	**18,394,593,524**	**21,130,499,390**	**44,960,428,624**	**3,985,366,512**	**9,252,025,240**	**17,315,900**	**421,660,000**	**1,966,648,908**	**12,159,372,500**	**33,285,839,944**	**85,188,079,888**

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS

Org Code	Descriptions	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2022
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Org.
11000000	Office of the Executive Governor	649,508,142	65,889,668	-	-	3,266,388,293	626,475,940	888,836,484	1,217,391,290	122,981,700	8,560,060,279	355,084,000	191,312,404	4,090,870	2,880,354,432	-	-	3,442,375,044	22,270,748,545
12000000	Enugu State House of Assembly	103,527,356	153,031,845	-	-	312,595,101	106,000	26,126,400	4,724,600	161,120,000	102,397,000	200,000	12,680,896	50,782	677,241,179	-	-	-	1,553,801,159
13000000	Ministry of Youth and Sports	593,044,223	21,311,402	-	-	13,424,725	1,206,800	6,898,289	18,644,530	160,000	322,000	-	39,899,354	685,584	216,359,888	-	-	30,000,000	941,956,795
14000000	Ministry of Gender Affairs & Social Development	58,561,227	18,949,074	-	-	2,003,405	-	27,189,603	50,000	-	20,000	-	2,039,500	5,461	34,319,300	-	-	-	143,137,570
15000000	Ministry of Agriculture & Natural Resources	353,558,420	145,972,064	-	-	41,287,152	3,143,195	20,646,972	4,428,326	75,346,232	2,141,500	34,819,390	6,361,177	647,673	14,080,375	-	-	71,496,296	773,928,773
17000000	Ministry of Education	14,202,669,269	4,636,478,456	-	4,898,737	271,179,211	186,495,680	728,418,408	232,283,695	49,481,321	122,561,705	255,264,699	209,762,712	37,057,563	801,738,768	331,354,850	-	3,606,635,345	25,676,280,418
18000000	The State Judiciary	376,326,643	358,717,925	-	-	247,340,803	38,806,090	103,175,420	30,222,056	1,470,000	10,709,811	96,700	11,015,800	90,033	354,240,909	-	-	33,648,108	1,565,860,297
20000000	Ministry of Finance & Economic Development	406,271,354	109,188,142	-	-	90,830,071	112,231,350	126,454,666	39,228,322	12,353,300	27,957,876	1,346,302,762	27,898,954	732,882,447	296,869,571	-	20,578,956,464	41,783,044	23,949,208,322
21000000	Ministry of Health	5,560,872,612	2,453,307,002	-	8,442,189	57,428,370	73,330,222	373,691,968	95,612,160	21,908,523	13,174,570	47,337,590	15,215,025	741,100	261,255,998	-	-	655,551,960	9,637,869,289
22000000	Ministry of Commerce & Industry	120,335,100	28,104,492	-	-	4,798,967	657,300	7,016,425	6,662,000	-	5,310,264	24,991,421	2,484,440	44,688	10,947,820	-	-	15,274,900	226,627,817
23000000	Ministry of Information	148,456,014	25,764,737	37,639,735	-	2,437,462	17,455,394	31,335,921	55,859,996	-	18,694,100	2,077,286	114,037,320	5,140,111	14,228,537	10,000	-	-	473,136,613
24000000	Nigerian Security and Civil Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25000000	Office of the Head of State Civil Service	660,193,234	843,555,430	-	8,119,941,947	810,000	547,000	36,656,890	122,887,091	29,928,000	29,690,775	766,125	1,963,500	26,687	23,563,200	-	-	-	9,870,529,878
26000000	Ministry of Justice	594,116,400	421,039,664	-	-	149,518,846	9,356,000	51,893,000	53,299,800	1,891,919	11,181,100	81,350,625	14,999,355	9,176,428	64,015,893	-	-	338,680,574	1,800,519,604
27000000	Ministry of Labour and Productivity	13,430,078	2,788,410	-	-	1,104,000	7,000	766,000	935,017	764,000	-	-	-	6,284	2,318,000	-	-	-	22,118,789
28000000	Ministry of Science and Solid Mineral Development	28,714,887	6,998,514	-	-	6,560,400	39,200	2,509,300	340,100	10,932,710	469,500	546,000	380,000	68,158	7,116,700	-	-	95,226,776	159,902,245
29000000	Ministry of Transport	169,113,822	26,811,000	-	-	3,243,000	2,634,000	7,612,500	112,286,800	510,000	2,310,300	4,172,000	14,033,530	7,569	10,442,220	-	-	3,346,000	356,522,741
31000000	Rural Electrification Board (REB)	-	-	-	-	14,000,000	-	-	-	-	-	-	-	-	-	-	-	0	14,000,000
34000000	Ministry of Works and Infrastructure	150,222,126	32,626,144	-	-	746,400	560,000	9,211,980	24,283,675	-	820,000	500,000	1,543,728,556	130,026,262	6,705,821	-	-	23,131,044,446	25,030,475,411
35000000	Ministry of Environment	253,270,907	27,283,119	-	-	5,092,800	17,200,904	8,731,600	16,375,291	-	8,177,500	6,950,000	10,033,504	35,044	6,478,600	-	-	614,846,012	974,475,281
36000000	Ministry of Culture and Tourism	81,416,963	13,708,825	-	1,068,900	3,220,000	1,641,000	3,888,190	2,276,000	-	1,028,000	3,093,750	-	30,467	63,000	-	-	-	111,435,095
38000000	State Economic Planning Commission	24,856,525	18,491,156	34,463,755	-	4,953,600	92,000	16,103,150	3,167,300	-	-	-	835,000	9,107	1,710,900	-	-	-	104,682,493
39000000	Ministry of Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40000000	Office of the Auditor General State/Local Government	53,107,471	15,654,377	-	-	11,057,950	354,500	11,678,158	7,024,500	2,271,040	790,600	-	1,605,900	8,918,485	6,612,300	-	-	-	119,075,282
47000000	Service Commission State/Local Government	62,993,116	14,946,567	-	-	2,329,000	104,000	10,925,450	25,616,155	15,479,700	401,698	-	4,663,150	49,012	5,365,110	-	-	1,967,000	144,839,958
48000000	Enugu State Independence Electoral Commission	65,685,571	14,574,817	-	-	17,167,860	1,050,000	53,895,960	23,624,900	-	15,627,000	13,200,000	2,123,500	344,674	83,597,600	-	-	-	290,891,883
51000000	Ministry of Local Government Matters	23,469,367	6,247,931	-	-	544,000	178,500	571,500	1,194,905	-	298,000	-	436,500	6,086	1,064,500	-	-	-	34,011,290
52000000	Ministry of Water Resources	297,348,913	8,531,137	-	-	28,493,470	1,695,250	92,487,472	177,516,110	2,521,920	4,448,195	7,766,487	12,192,635	1,977,648	18,436,220	-	-	94,751,790	748,167,246
53000000	Ministry of Housing	21,803,668	7,018,272	-	-	60,000	-	1,652,219	1,799,730	-	100,000	-	-	224	-	-	-	-	32,434,112
54000000	Ministry of Rural Development	144,729,713	42,588,884	-	-	768,000	387,195,251	4,355,550	60,597,965	-	6,959,266	208,000	7,866,777	163,980	2,248,464	-	-	831,884,448	1,489,566,298
60000000	Ministry of Lands and Urban Development	278,092,720	62,336,151	-	-	1,867,871	3,225,258	15,335,770	132,954,462	-	7,289,547	24,331,000	3,752,416	305,674	8,611,750	-	-	-	538,102,619
62000000	Ministry of Chieftaincy Matters	16,591,002	5,070,194	-	-	37,000	-	51,606,400	2,030,000	-	-	-	580,000	2,861	-	-	-	-	75,917,457
63000000	Ministry of Inter Ministerial Affairs	11,576,380	3,596,002	-	-	12,693,128	-	1,037,000	43,916,500	-	-	-	621,316,707	813	16,316,000	-	-	-	710,452,529
64000000	Ministry of Budget and Planning	22,728,997	4,931,440	-	-	19,939,003	9,149,500	41,870,169	10,094,400	3,405,800	-	34,500,000	3,130,825	7,102	43,305,908	-	-	-	193,063,143
65000000	Ministry of Enugu Capital Territory	66,274,627	6,136,088	-	-	638,700	967,000	5,692,150	15,274,150	240,000	447,000	970,000	1,044,800	48,698	4,367,000	-	-	277,328,200	379,428,413
66000000	Ministry of Human Capital Dev. & Poverty Reduction	21,065,569	5,722,947	-	-	1,360,000	195,000	558,450	105,600	-	42,800	-	1,428,000	240	13,025,300	-	-	-	43,503,905
67000000	Ministry of Special Duties & Intergovernmental Affairs	12,389,648	4,660,683	-	-	43,000	15,200	1,674,800	-	-	130,040	-	32,000	770	1,355,000	-	-	-	20,301,141
Total Actual Expenditure by Economic		**25,646,322,066**	**9,612,032,558**	**72,103,490**	**8,134,351,773**	**4,595,961,587**	**1,496,114,532**	**2,770,504,213**	**2,542,707,427**	**512,766,165**	**8,953,560,425**	**2,244,527,833**	**2,878,854,236**	**932,648,584**	**5,888,356,263**	**331,364,850**	**20,578,956,464**	**33,285,839,944**	**130,476,972,410**

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description		Economic Classification											
			23010100		23020100		23020100		23040100		23050100		Total Capital Expenditure by Geo Location	
			Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets			
			This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022			
			Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
Enugu East Sen. Zone	414103	Enugu East	194,728,765	613,000,000	1,675,086,336	2,794,000,000	24,500,000	312,000,000	1,200,000	1,300,000	-	519,000,000	1,895,515,101	4,239,300,000
	414104	Enugu North	5,658,160,097	16,824,706,764	10,483,640,396	27,930,208,500	3,725,557,153	7,317,505,240	16,115,900	420,360,000	1,409,584,560	10,639,372,500	21,293,058,106	63,132,153,004
	414105	Enugu South	-	45,000,000	9,274,309	116,000,000	-	250,000,000	-	-	557,064,348	870,000,000	566,338,657	1,281,000,000
	414110	Isi Uzo	-	7,500,000	-	103,000,000	132,117,380	132,200,000					132,117,380	242,700,000
	414111	Nkanu East	-	1,000,000	-	100,000,000	62,878,221	67,900,000	-	-	-	-	62,878,221	168,900,000
	414112	Nkanu West	332,569,477	410,956,760	341,520,236	714,850,000							674,089,713	1,125,806,760
Enugu East Sen. Zone Total			**6,185,458,338**	**17,902,163,524**	**12,509,521,278**	**31,758,058,500**	**3,945,052,754**	**8,079,605,240**	**17,315,900**	**421,660,000**	**1,966,648,908**	**12,028,372,500**	**24,623,997,178**	**70,189,859,764**
Enugu North Sen. Zone	414207	Igbo Etiti			127,181,912	179,200,000	-	250,000,000	-	-			127,181,912	429,200,000
	414208	Igbo Eze North	-	-	32,396,470	59,000,000	-	-					32,396,470	59,000,000
	414209	Igbo Eze South			1,788,519,305	1,836,092,200							1,788,519,305	1,836,092,200
	414213	Nsukka	-	39,000,000	1,019,288,396	3,487,647,800	4,000,000	4,100,000	-	-	-	90,000,000	1,023,288,396	3,620,747,800
	414215	Udenu	-	5,000,000	2,306,930,970	2,406,600,124	9,311,672	510,000,000	-	-	-	-	2,316,242,642	2,921,600,124
	414217	Uzo Uwani	-	-	-	227,800,000	25,932,086	25,940,000			-	-	25,932,086	253,740,000
Enugu North Sen. Zone Total			**-**	**44,000,000**	**5,274,317,053**	**8,196,340,124**	**39,243,758**	**790,040,000**	**-**	**-**	**-**	**90,000,000**	**5,313,560,812**	**9,120,380,124**
Enugu West Sen. Zone	414301	Awgu	-	30,000,000	306,649,400	755,730,000	-	-	-	-	-	-	306,649,400	785,730,000
	414302	Aninri			3,244,388	53,300,000							3,244,388	53,300,000
	414306	Ezeagu	550,895	263,430,000	12,722,242	783,400,000	-	31,300,000	-	-	-	6,000,000	13,273,137	1,084,130,000
	414314	Oji River	-	155,000,000	-	47,500,000	-	350,000,000			-	35,000,000	-	587,500,000
	414316	Udi	-	-	3,024,045,029	3,366,100,000	1,070,000	1,080,000	0	-	-	-	3,025,115,029	3,367,180,000
Enugu West Sen. Zone Total			**550,895**	**448,430,000**	**3,346,661,059**	**5,006,030,000**	**1,070,000**	**382,380,000**	**0**	**-**	**-**	**41,000,000**	**3,348,281,954**	**5,877,840,000**
Total Expenditure by Economic Classification			**6,186,009,233**	**18,394,593,524**	**21,130,499,390**	**44,960,428,624**	**3,985,366,512**	**9,252,025,240**	**17,315,900**	**421,660,000**	**1,966,648,908**	**12,159,372,500**	**33,285,839,944**	**85,188,079,888**

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description		Enugu East							Enugu North							Enugu West						Total Capital Expenditure by Programme
		414103	414104	414105	414110	414111	414112	**Total**	414207	414208	414209	414213	414215	414217	**Total**	414301	414302	414306	414314	414316	**Total**	
		Enugu East	Enugu North	Enugu South	Isi Uzo	Nkanu East	Nkanu West	**Enugu East Zone**	Igbo Etiti	Igbo Eze North	Igbo Eze South	Nsukka	Udenu	Uzo Uwani	**Enugu North Zone**	Awgu	Aninri	Ezeagu	Oji River	Udi	**Enugu West Zone**	
01	Economic Empowerment Through Agriculture	-	71,496,296	-				71,496,296				-		-	-	-		-	-	-	-	**71,496,296**
02	Societal Re-Orientation	-	33,648,108	-				33,648,108	-						-	-			-	-	-	**33,648,108**
03	Poverty Alleviation		-					-							-			-			-	-
04	Improvement to Human Health	-	656,444,051	-	-		-	656,444,051	-	-	-	-	-	-	-	5,019,400	-	-	-	-	5,019,400	**661,463,451**
05	Enhancing Skills and Knowledge		1,670,075,070	-			273,394,477	1,943,469,547				-	-		-	-		-	-	-	-	**1,943,469,547**
06	Housing and Urban Development	-	289,322,200	-			-	289,322,200				-			-							**289,322,200**
07	Gender	-	-	-				-											-		-	-
08	Youth		30,000,000					30,000,000				66,923,730			66,923,730	-		-			-	**96,923,730**
09	Environmental Improvement	-	295,621,185	557,064,348			-	852,685,533	-			-	-		-	-	-	-	-	0	0	**852,685,533**
10	Water Resources and Rural Development	24,500,000	65,181,790	-	-	-	-	89,681,790	-	-	-	4,000,000			4,000,000	-		-	-	1,070,000	1,070,000	**94,751,790**
11	Information Communication and Technology	-	75,918,680	-	-	-		75,918,680				-	-		-	-	-	-		-	-	**75,918,680**
12	Growing the Private Sector	-	9,275,800	-				9,275,800		-	-	-	-	-	-	-	-	-		-	-	**9,275,800**
13	Reform of Government and Governance	210,059,997	8,323,838,057	-	-	-	-242,821,278	8,776,719,331	115,606,877	-	42,050,003	716,863,297	57,832,960	-	932,353,136	301,630,000	3,244,388	550,895	-	-	305,425,283	**10,014,497,750**
14	Power		402,039,425		132,117,380	62,878,221	-	597,035,026				-	141,072,500	25,932,086	167,004,586	-		-			-	**764,039,612**
17	Road	1,660,955,104	9,370,197,443	9,274,309	-	-	-157,873,959	11,198,300,816	11,575,035	32,396,470	1,746,469,303	235,501,369	2,117,337,182	-	-4,143,279,359	-	-	12,722,242	-	-3,024,045,029	3,036,767,271	**18,378,347,446**
Total Capital Expenditure by Geo Location		**1,895,515,101**	**21,293,058,106**	**566,338,657**	**132,117,380**	**62,878,221**	**674,089,713**	**24,623,997,178**	**127,181,912**	**32,396,470**	**1,788,519,305**	**1,023,288,396**	**2,316,242,642**	**25,932,086**	**5,313,560,812**	**306,649,400**	**3,244,388**	**13,273,137**	-	**-3,025,115,029**	**3,348,281,954**	**33,285,839,944**

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description		Enugu East							Enugu North							Enugu West						Total Capital Expenditure by Sub Function
		414104	414111	414103	414105	414112	414110	Total	414213	414217	414208	414207	414215	414209	Total	414316	414301	414314	414306	414302	Total	
		Enugu North	Nkanu East	Enugu East	Enugu South	Nkanu West	Isi Uzo	Enugu East Zone	Nsukka	Uzo Uwani	Igbo Eze North	Igbo Etiti	Udenu	Igbo Eze South	Enugu North Zone	Udi	Awgu	Oji River	Ezeagu	Aninri	Enugu West Zone	
70111	Executive and Legislative Organs	1,090,622,645.88	-	27,525,000.00				**1,118,147,645.88**	80,388,339.77						**80,388,339.77**							**1,198,535,985.65**
70112	Financial and Fiscal Affairs	27,693,419.20						**27,693,419.20**														**27,693,419.20**
70131	General Personnel Services	7,315,500.00						**7,315,500.00**														**7,315,500.00**
70133	Other General Services	5,131,309,785.73	-	182,534,996.51	-	-	-	**5,313,844,782.24**	636,474,957.06			115,606,877.03	-	42,050,002.50	**794,131,836.59**	-	-	-	-	-	-	**6,107,976,618.83**
70330	Law Courts	182,924,517.77					-	**182,924,517.77**														**182,924,517.77**
70350	Research and Development Public Order and Safety	33,648,107.85						**33,648,107.85**														**33,648,107.85**
70411	General Economic and Commercial Affairs	9,275,800.00			-	-		**9,275,800.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	**9,275,800.00**
70421	Agriculture	71,496,296.37				-		**71,496,296.37**	-	-					-	-	-	-	-		-	**71,496,296.37**
70435	Electricity	425,002,724.85	62,878,221.00				-	132,117,380.00	**619,998,325.85**	-	25,932,086.00			141,072,500.00		**167,004,586.00**	-					-	**787,002,911.85**
70443	Construction	371,982,726.04	-		-	-	-	-	**371,982,726.04**	-	-	-	-	-	-	-	-	-	-	-	-	-	**371,982,726.04**
70451	Road Transport	9,373,543,443.47	-	1,660,955,104.28	9,274,309.39	157,873,958.60		-	**11,201,646,815.74**	235,501,368.85	-	32,396,470.14	11,575,035.09	2,117,337,182.23	1,746,469,302.58	**4,143,279,358.89**	3,024,045,029.19	-	-	12,722,241.88	-	**3,036,767,271.07**	**18,381,693,445.70**
70453	Railway Transport	-						-	-													-	-
70460	Communication	361,945,749.67			-				**361,945,749.67**								-						-	**361,945,749.67**
70510	Waste Management	57,781,664.06			-	557,064,348.00			**614,846,012.06**														**614,846,012.06**
70550	R & D Environmental Protection	35,000,000.00			-	-			**35,000,000.00**	-				-			0.00					**0.00**	**35,000,000.00**
70560	Environmental Protection N.E.C	16,157,700.00			-	-			**16,157,700.00**	-							-					-	**16,157,700.00**
70610	Housing Development	2,166,262,869.92			-	-			**2,166,262,869.92**								-	301,630,000.00			3,244,388.08	**304,874,388.08**	**2,471,137,258.00**
70620	Community Development	315,013,963.20	-		-	-			**315,013,963.20**	-	-												**315,013,963.20**
70630	Water Supply	65,181,790.00	-	24,500,000.00	-			-	**89,681,790.00**	4,000,000.00			-	-	-	**4,000,000.00**	1,070,000.00			-	-		**1,070,000.00**	**94,751,790.00**
70721	General Medical Services	487,802,466.87			-	-	-	-	**487,802,466.87**	-				-	-		-	1,699,400.00		-			**1,699,400.00**	**489,501,866.87**
70722	Specialized Medical Services	1,030,000.00			-				**1,030,000.00**														**1,030,000.00**
70731	General Hospital Services	31,722,770.00			-	-	-		**31,722,770.00**	-				-	-	-	-	-				-	-	**31,722,770.00**
70733	Medical and Maternity Centre Services	18,135,538.00							**18,135,538.00**														**18,135,538.00**
70740	Public Health Services	118,792,975.88			-				**118,792,975.88**	-		-					-	3,320,000.00		-	-		**3,320,000.00**	**122,112,975.88**
70810	Recreational and Sporting Services	30,000,000.00							**30,000,000.00**	66,923,730.28						**66,923,730.28**		-			-		-	**96,923,730.28**
70912	Primary Education	573,766,841.04							**573,766,841.04**												-		-	**573,766,841.04**
70922	Upper Secondary Education	74,886,600.00							**74,886,600.00**	-				-		-		-					-	**74,886,600.00**
70941	First Stage of Tertiary Education	213,996,460.12	-				-		**213,996,460.12**	-				57,832,960.00		**57,832,960.00**				550,894.73		**550,894.73**	**272,380,314.85**
70942	Second Stage of Tertiary Education	-				516,215,754.39			**516,215,754.39**	-				-		-							**516,215,754.39**
70950	Education Not Defined by Level	765,750.00			-				**765,750.00**														**765,750.00**
Total Expenditure by Geo Location		**21,293,058,105.92**	**62,878,221.00**	**1,895,515,100.79**	**566,338,657.39**	**674,089,712.99**	**132,117,380.00**	**24,623,997,178.09**	**1,023,288,395.96**	**25,932,086.00**	**32,396,470.14**	**127,181,912.12**	**2,316,242,642.23**	**1,788,519,305.08**	**5,313,560,811.53**	**3,025,115,029.19**	**306,649,400.00**	-	**13,273,136.61**	**3,244,388.08**	**3,348,281,953.88**	**33,285,839,943.50**

ENUGU STATE GOVERNMENT - Jan - Dec 2022

ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

		Economic Classification Codes and Description											
		13000000		14010100		14020200		14030100		14030200			
		Aids and Grants		Transfer from Consolidated Revenue Fund		Other Capital Receipts		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts		Total Capital Receipts by Sub Organisation	
		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022		This Year - Jan - Dec 2022	
	Sub Organisation Codes and Description	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
11001002	Office of the Deputy Governor					-	-					-	-
11033001	Enugu State Action Committee on Aids (ENSACA)	-	-									-	-
12003001	Enugu State House of Assembly (The Legislature)	-	-									-	-
13001001	Ministry of Youth and Sport											-	-
15001001	Ministry of Agriculture and Natural Resources	-	2,857,000,000			-	-			-	-	-	**2,857,000,000**
15102001	Enugu State Agricultural Development Programme (ENADEP)									1,000,000	5,134,000,000	**1,000,000**	**5,134,000,000**
17001001	Ministry of Education	-	-									-	-
17003001	Enugu State Universal Basic Education Board	1,686,062,814	3,000,000,000									**1,686,062,814**	**3,000,000,000**
17021001	Enugu State University of Science and Technology (ESUT)	-	-									-	-
17033001	Institute of Management and Technology (IMT)	-	-									-	-
20001001	Ministry of Finance and Economic Development	3,331,935,000	5,000,000,000	6,560,561,504	7,000,000,000	-	-	-	4,944,000,000			**9,892,496,504**	**16,944,000,000**
20007001	Office of the State Accountant- General					-	-	25,035,902,286	42,302,966,582			**25,035,902,286**	**42,302,966,582**
21001001	Ministry of Health	-	1,400,000,000							-	-	-	**1,400,000,000**
22001001	Ministry of Commerce and Industry									-	-	-	-
22001002	Enugu State Investment Development Authority	-	-							-	-	-	-
34001002	Rural Access Mobility Project (RAMP)									-	100,000,000	-	**100,000,000**
35001001	Ministry of Environment and Mineral Resources									-	-	-	-
38001001	State Economic Planning Commission	-	300,000,000			3,170,893	500,000,000					**3,170,893**	**800,000,000**
52001001	Ministry of Water Resources							-	4,745,040,000	-	250,000,000	-	**4,995,040,000**
52102001	Enugu State Water Corporation									-	-	-	-
52103001	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS	-	-									-	-
54001002	Community and Social Development Agency									-	-	-	-
54003001	Rural Electrification Board (REB)									-	-	-	-
60001001	Ministry of Lands and Urban Development					-	-					-	-
64001001	Ministry of Budget and Planning	-	-									-	-
Total Capital Receipts by Economic		**5,017,997,814**	**12,557,000,000**	**6,560,561,504**	**7,000,000,000**	**3,170,893**	**500,000,000**	**25,035,902,286**	**51,992,006,582**	**1,000,000**	**5,484,000,000**	**36,618,632,497**	**77,533,006,582**

ENUGU STATE GOVERNMENT JAN - DEC 2022
ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

STATISTICAL ANALYSIS OF RECURRENT REVENUE

Revenue Descriptions	Jan - Dec 2022 Actual Recurrent Revenue by Economic	Jan - Dec 2022 Budgeted Recurrent Revenue by Economic	Jan - Dec 2022 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2022 Budget as % of Total Budgeted Recurrent Revenue	Jan - Dec 2021 Actual Recurrent Revenue by Economic	Jan - Dec 2021 Budgeted Recurrent Revenue by Economic	Jan - Dec 2021 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2021 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	77,974,720,680	67,919,129,000	74%	67%	60,318,273,772	65,880,000,000	69%	69%
2 - Independent Revenue	26,810,965,634	34,000,000,000	26%	33%	26,717,819,045	29,200,000,000	31%	31%
Total Recurrent Revenue	**104,785,686,314**	**101,919,129,000**	**100%**	**100%**	**87,036,092,817**	**95,080,000,000**	**100%**	**100%**

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

		ECONOMIC CLASSIFICATION CODES AND DESCRIPTIONS													
		11010000	12010000	12020000	12020200	12040000	12050000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	
	Sub Organisation Codes and Description	Statutory Allocation	Taxes	Licenses	Royalties	Fees	Fines	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	Total Recurrent Revenue by Sub Organisation
		Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
11013001	Office of the Secretary to the State Government					16,527,176		126,283,325						-	**142,810,501**
13001001	Ministry of Youth and Sport					44,200		3,032,800							**3,077,000**
14001001	Ministry of Gender Affairs and Social Development					461,400		2,515,000			-			1,515,600	**5,910,070**
15001001	Ministry of Agriculture and Natural Resources			6,250		3,643,500			3,600,000						**9,783,992**
17001001	Ministry of Education					58,575,400	13,258,000								**71,833,400**
17003001	Enugu State Universal Basic Education Board					4,940,000									**4,940,000**
17008001	Enugu State Library Board					525,870		-							**525,870**
17009001	Examinations Development Centre					587,446,230									**592,174,630**
17010001	Agency for Mass Literacy					45,000									**55,000**
17018001	Enugu State Polytechnic Iwollo					1,763,400	-							7,658,168	**14,883,968**
17019001	Enugu State College of Education (Technical)				-	112,794,254	-	-		-				-	**115,998,034**
17021001	Enugu State University of Science and Technology (ESUT)					3,538,408,265	-	-		-		1,922,162		-	**3,642,471,014**
17021002	ESUT College of Medicine (Teaching Hospital)					40,986,000		-							**41,139,500**
17033001	Institute of Management and Technology (IMT)					2,121,257,698	1,483,000	-				-		-	**2,189,737,722**
17051001	Post-Primary Schools Management Board (PPSMB)					26,967,100									**26,967,100**
17054001	Enugu State Science Technical and Vocational Sch. Mgt. Board					44,778,600									**44,778,600**
20001001	Ministry of Finance and Economic Development					7,364,491					-				**15,019,387**
20007001	Office of the State Accountant- General	77,974,720,680								107,166,315	-	-	-	300,066,700	**78,381,953,695**
20008001	Board of Internal Revenue		11,955,572,061	49,533,922		770,626,181				2,872,536,410					**15,650,739,824**
20012001	Enugu State Gaming Commission		9,001,000	14,543,100				12,172,000							**54,963,100**
21001001	Ministry of Health			30,000		75,596,315									**75,626,315**
21027017	ESUT Teaching Hospital Parklane, Enugu					806,496,705		15,440						-	**835,369,685**
21102001	State Health Board (SHB)					30,651,340									**31,603,340**
22001001	Ministry of Commerce and Industry					125,131,200	-	-				-			**125,131,200**
23001001	Ministry of Information			-		-									**72,000**
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV					8,000		-						-	**30,716,331**
23013001	Government Printing and Stationery Dept. (Govt. Press)													-	**22,000**
23055001	Enugu State Printing and Publishing Company (Daily Star)					3,000		74,000							**617,955**
25001001	Office of the Head of State Civil Service					-		42,000					-		**42,000**
26001001	Ministry of Justice					9,010,101					-				**15,804,500**

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – Cont'd

		ECONOMIC CLASSIFICATION CODES AND DESCRIPTIONS													
		11010000	12010000	12020000	12020200	12040000	12050000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	
	Sub Organisation Codes and Description	Statutory Allocation	Taxes	Licenses	Royalties	Fees	Fines	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	Total Recurrent Revenue by Sub Organisation
		Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
26007001	Citizens' Rights and Mediation Centre					435,350									**435,350**
26051001	Enugu State High Court					400,738,940	6,134,010								**406,872,950**
26051025	Enugu State Multi Door Court House					1,848,085									**2,758,885**
26052001	Customary Court of Appeal					35,110,837	1,507,630								**36,618,467**
29001001	Ministry of Transport			7,423,010		30,461,400	11,556,400				-				**54,940,810**
29053001	Enugu State Transport Company ENTRACO					-									**6,923,580**
29053002	Coal City Transport Services					-									**7,770,000**
34001001	Ministry of Works and Infrastructure			-		9,535,090	-	-							**9,535,090**
35001001	Ministry of Environment and Mineral Resources		68,206,250	-		19,977,000	222,400	110,000						-	**88,515,650**
35001003	Enugu State Structure for signage and Advertisement Agency					16,915,765									**16,915,765**
35002001	Forestry Commission			876,030		-	183,000								**1,314,030**
35053001	Enugu State Waste Management Authority (ESWAMA)					136,947,700	-								**136,947,700**
36001001	Ministry of Culture and Tourism					-									**2,700,000**
36052001	Tourism Board					4,980,000									**7,311,000**
38001001	State Economic Planning Commission														**300**
40001001	Office of the State Auditor General					3,742,016									**3,742,016**
40001002	Office of the Auditor General for Local Government					4,269,501									**4,269,501**
47001001	Civil Service Commission (CSC)					1,236,000									**1,236,000**
48001001	Enugu State Independent Electoral Commission		957,942			-									**957,942**
52001001	Ministry of Water Resources			1,587,500		470,000								-	**2,057,500**
52102001	Enugu State Water Corporation			54,000		14,437,775	-								**92,353,129**
53001001	Ministry of Housing					6,334,330									**6,334,330**
53010001	Enugu State Housing Development Corporation		7,936,515			18,204,200	530,200		235,687,160						**340,152,680**
54001001	Ministry of Rural Development					1,026,400									**1,026,400**
54007001	Fire Service Department					7,268,000									**7,268,000**
60001001	Ministry of Lands and Urban Development			-		511,354,347	-		540,573,558						**1,153,914,651**
62001001	Ministry of Chieftaincy Matters					19,530,000								-	**19,530,000**
65001001	Enugu Capital Territory Development Authority			-		48,461,239	196,164,000								**244,625,239**
66001001	Ministry of Human Capital Development and Poverty Reduction					2,698,150		-							**2,944,150**
Total Recurrent Revenue by Economic		**77,974,720,680**	**12,041,673,768**	**74,053,812**	**0**	**9,680,860,515**	**231,038,640**	**144,364,565**	**779,860,717**	**2,979,702,725**	**0**	**1,922,162**	**0**	**309,240,968**	**104,785,686,314**

ENUGU STATE GOVERNMENT - Jan - Dec 2022
ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure by Sub Organisation	
		23010100 Purchase of Fixed Assets		23020100 Construction and Provision of Fixed Assets		23030100 Rehabilitation and Repairs of Fixed Assets		23040100 Preservation of the Environment		23050100 Acquisition of Non Tangible			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
11001001	Office of the Executive Governor	137,561,341	2,364,500,000	21,462,400	106,900,000	1,412,300	7,100,000	1,200,000	1,300,000	991,700,846	992,000,000	**1,153,336,887**	**3,471,800,000**
11001002	Office of the Deputy Governor	-	33,600,000	-	-	-	-					**-**	**33,600,000**
11008001	Enugu State Emergency Management Agency	-	8,052,800	-	-	-	-			-	-	**-**	**8,052,800**
11010001	Dept. of Due Process and Budget Monitoring	-	4,020,320	-	1,300,000					-	17,000,000	**-**	**22,320,320**
11013001	Office of the Secretary to the State Government	2,280,282,157	2,286,402,050	-	-	-	-			-	-	**2,280,282,157**	**2,286,402,050**
11013003	State Focal Office World Bank Development Partner	-	7,200,000									**-**	**7,200,000**
11033001	Enugu State Action Committee on Aids (ENSACA)	-	15,000,000	-	-	-	30,000,000			-	16,000,000	**-**	**61,000,000**
11052001	SERVICOM Department	-	1,360,000							-	500,000	**-**	**1,860,000**
11101001	Project Development and Implementation Dept.	-	-	8,756,000	9,000,000	-	10,900,000	-	-			**8,756,000**	**19,900,000**
12003001	Enugu State House of Assembly (The Legislature)	-	538,000,000	-	1,150,250,000	-	200,000,000			-	15,000,000	**-**	**1,903,250,000**
12004001	Enugu State House of Assembly Service Commission	-	133,100,000	-	3,500,000							**-**	**136,600,000**
13001001	Ministry of Youth and Sport	-	196,638,394	-	909,000,000	30,000,000	662,100,000					**30,000,000**	**1,767,738,394**
13002001	Rangers Management Corporation	-	24,100,000	-	20,000,000							**-**	**44,100,000**
14001001	Ministry of Gender Affairs and Social Development	-	500,000	-	26,900,000	-	87,000,000			-	65,000,000	**-**	**179,400,000**
17001001	Ministry of Education	-	332,531,000	-	34,450,000	-	13,025,000			-	6,000,000	**-**	**386,006,000**
17003001	Enugu State Universal Basic Education Board	2,011,910,068	2,137,000,000	787,811,468	835,500,000	-	38,000,000			-	10,500,000	**2,799,721,536**	**3,021,000,000**
17008001	Enugu State Library Board	-	-	-	-	-	300,000,000					**-**	**300,000,000**
17009001	Examinations Development Centre	-	6,800,000			-	-					**-**	**6,800,000**
17010001	Agency for Mass Literacy	-	4,000,000	-	-	-	8,960,000					**-**	**12,960,000**
17018001	Enugu State Polytechnic Iwollo	550,895	197,030,000	-	753,000,000	-	4,300,000	-	-	-	6,000,000	**550,895**	**960,330,000**
17019001	Enugu State College of Education (Technical)	-	21,764,000	-	-	-	-			-	-	**-**	**21,764,000**
17021001	Enugu State University of Science and Technology (ESUT)	332,569,477	332,870,000	183,646,278	499,850,000	-	-			-	-	**516,215,754**	**832,720,000**
17021002	ESUT College of Medicine (Teaching Hospital)	-	700,000,000	-	3,406,950,000							**-**	**4,106,950,000**
17033001	Institute of Management and Technology (IMT)	199,419,225	277,520,360	179,100	40,259,400	15,662,235	91,820,240					**215,260,560**	**409,600,000**
17051001	Post-Primary Schools Management Board (PPSMB)	-	137,900,000	18,900,000	150,000,000	13,210,000	220,660,000	16,115,900	16,200,000	-	-	**48,225,900**	**524,760,000**
17054001	Enugu State Science Technical and Vocational Sch. Mgt. Board	16,945,800	91,701,000	-	137,340,000	9,714,900	9,800,000			-	-	**26,660,700**	**238,841,000**
17056001	Enugu State Scholarship and Education Loans Board	-	5,000,000							-	-	**-**	**5,000,000**
18011001	Judicial Service Commission	33,648,108	468,690,000	-	-	-	-			-	2,500,000	**33,648,108**	**471,190,000**
20001001	Ministry of Finance and Economic Development	13,022,000	83,100,000			-	-			-	55,000,000	**13,022,000**	**138,100,000**
20007001	Office of the State Accountant- General	1,067,625	20,395,000	15,752,515	21,215,000	-	-			11,940,904	284,000,000	**28,761,044**	**325,610,000**
20008001	Board of Internal Revenue	-	24,004,000	-	150,000,000	-	-			-	-	**-**	**174,004,000**
20012001	Enugu State Gaming Commission	-	4,890,000			-	-					**-**	**4,890,000**
21001001	Ministry of Health	439,604,933	999,515,100	14,506,761	726,655,000	-	34,980,000			2,208,200	102,884,900	**456,319,894**	**1,864,035,000**
21003001	Enugu State Primary Health Care Development Agency	-	75,000,000	29,395,951	730,050,000	-	200,000,000			78,832,634	515,895,000	**108,228,585**	**1,520,945,000**
21003002	Enugu State Agency for Universal Health Coverage	-	34,108,000							-	5,500,000	**-**	**39,608,000**
21027017	ESUT Teaching Hospital Parklane, Enugu	62,601,744	565,700,000	28,401,737	290,500,000	-	-	-	-	-	20,000,000	**91,003,481**	**876,200,000**
21102001	State Health Board (SHB)	-	20,000,000	-	580,000,000	-	-					**-**	**600,000,000**
21102002	Enugu State College of Health Technology, Oji River	-	5,000,000	-	45,000,000	-	-			-	20,000,000	**-**	**70,000,000**
21104001	Enugu State College of Public Health Nursing/Health Tech,	-	39,000,000	-	47,000,000	-	-			-	-	**-**	**86,000,000**
22001001	Ministry of Commerce and Industry	-	41,630,000	5,999,100	40,000,000	-	-			-	1,104,000,000	**5,999,100**	**1,185,630,000**
22001002	Enugu State Investment Development Authority	9,275,800	11,050,000	-	-	-	-			-	21,150,000	**9,275,800**	**32,200,000**
22018001	Small and Medium Scale Enterprises Promotion	-	-	-	300,000,000			-	-	-	1,795,000,000	**-**	**2,095,000,000**
22018003	Enugu Marketing Company	-	200,000	-	15,000,000	-	30,525,000					**-**	**45,725,000**
23001001	Ministry of Information	-	20,800,000	-	215,255,000	-	10,000,000	-	-	-	-	**-**	**246,055,000**
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV	-	36,600,000	-	33,000,000	-	-			-	15,000,000	**-**	**84,600,000**
23013001	Government Printing and Stationery Dept. (Govt. Press)	-	497,600,000	-	-	-	-					**-**	**497,600,000**
23055001	Enugu State Printing and Publishing Company (Daily Star)	-	98,450,000	-	-	-	-			-	-	**-**	**98,450,000**

ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – Cont'd

		Economic Classification Codes and Descriptions											
		23010100		23020100		23030100		23040100		23050100		Total Capital Expenditure by Sub Organisation	
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible			
	Sub Organisation Codes and Description	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
25001001	Office of the Head of State Civil Service	-	184,000,000	-	-	-	-	-	-	-	-	-	**184,000,000**
25005001	Establishment, Pension and Training	-	3,500,000									-	**3,500,000**
25005002	Public Service Department	-	2,500,000									-	**2,500,000**
26001001	Ministry of Justice	-	146,749,000	-	340,000,000					-	-	-	**486,749,000**
26007001	Citizens' Rights and Mediation Centre	-	21,500,000	-	3,100,000	-	-					-	**24,600,000**
26007002	Administrator-General/Public Trustees	-	6,200,000			-	-					-	**6,200,000**
26007003	Enugu State Justice Reform Team	-	70,020,000	-	-	-	-			-	-	-	**70,020,000**
26051001	Enugu State High Court	147,222,785	1,642,520,000	117,317,789	2,537,835,000	-	802,100,000			-	500,000	**264,540,574**	**4,982,955,000**
26052001	Customary Court of Appeal	14,017,000	121,268,000	60,123,000	1,057,500,000			-	-			**74,140,000**	**1,178,768,000**
27001001	Ministry of Labour and Productivity	-	4,000,000	-	-	-	10,000,000			-	18,280,000	-	**32,280,000**
28001001	Ministry of Science and Technology	13,000,000	50,000,000	40,000,000	260,200,000	-	-			42,226,776	259,800,000	**95,226,776**	**570,000,000**
29001001	Ministry of Transport	3,346,000	78,600,000	-	33,000,000	-	-			-	30,000,000	**3,346,000**	**141,600,000**
29053002	Coal City Transport Services	-	40,750,000	-	-							-	**40,750,000**
34001001	Ministry of Works and Infrastructure	181,236,074	186,700,000	19,437,507,871	21,684,498,500	3,471,953,501	3,532,500,000	-	-	40,347,000	50,400,000	**23,131,044,446**	**25,454,098,500**
35001001	Ministry of Environment and Mineral Resources	-	22,000,000	-	247,000,000	-	40,000,000	-	27,000,000	557,064,348	865,000,000	**557,064,348**	**1,201,000,000**
35002001	Forestry Commission			-	-			-	52,160,000	-	-	-	**52,160,000**
35053001	Enugu State Waste Management Authority (ESWAMA)	57,781,664	547,500,000	-	-			-	-	-	-	**57,781,664**	**547,500,000**
36001001	Ministry of Culture and Tourism	-	-	-	115,000,000	-	1,490,000,000	-	25,000,000	-	10,500,000	-	**1,640,500,000**
36001002	Nike Lake Resort Enugu	-	21,000,000	-	500,000,000	-	-					-	**521,000,000**
36004001	Council for Arts and Culture	-	3,400,000	-	-	-	-			-	3,800,000	-	**7,200,000**
36052001	Tourism Board	-	4,000,000	-	-	-	-			-	2,000,000	-	**6,000,000**
38001001	State Economic Planning Commission	-	150,000,000							-	219,000,000	-	**369,000,000**
38001002	State Bureau of Statistics	-	117,100,000							-	35,000,000	-	**152,100,000**
40001001	Office of the State Auditor General	-	32,680,000	-	50,000,000	-	9,500,000					-	**92,180,000**
40001002	Office of the Auditor General for Local Government	-	28,600,000							-	3,000,000	-	**31,600,000**
47001001	Civil Service Commission (CSC)	1,967,000	8,740,000	-	5,500,000	-	56,000,000			-	-	**1,967,000**	**70,240,000**
47001002	Local Government Service Commission	-	8,000,000	-	-	-	-					-	**8,000,000**
48001001	Enugu State Independent Electoral Commission	-	3,504,000	-	60,000,000	-	-	-	-			-	**63,504,000**
51001001	Ministry of Local Government	-	4,550,000			-	-			-	8,350,000	-	**12,900,000**
52001001	Ministry of Water Resources	-	-	65,181,790	1,034,000,000	5,070,000	5,180,000	-	-	-	100,900,000	**70,251,790**	**1,140,080,000**
52102001	Enugu State Water Corporation	-	420,000,000	-	1,090,000,000	-	700,000,000			-	916,750,000	-	**3,126,750,000**
52103001	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS	-	-	-	175,000,000	24,500,000	25,000,000	-	-	-	500,000,000	**24,500,000**	**700,000,000**
52104001	Small Town Water and Sanitation Agency			-	-	-	32,000,000			-	-	-	**32,000,000**
53001001	Ministry of Housing	-	14,300,000	-	400,900,000					-	-	-	**415,200,000**
53010001	Enugu State Housing Development Corporation	-	-	-	339,040,000							-	**339,040,000**
54001001	Ministry of Rural Development	-	60,900,000	-	195,000,000	-	-			-	135,000,000	-	**390,900,000**
54001002	Community and Social Development Agency									-	616,281,500	-	**616,281,500**
54001003	Community Development Agency			-	188,000,000					-	-	-	188,000,000
54003001	Rural Electrification Board (REB)	141,325,542	517,200,000	260,557,630	1,075,525,000	227,161,755	269,275,000					629,044,927	1,862,000,000
54007001	Fire Service Department	16,157,700	180,000,000	-	182,000,000	186,681,821	192,000,000					202,839,521	554,000,000
60001001	Ministry of Lands and Urban Development	-	129,000,000	-	108,000,000	-	100,000,000			-	349,350,000	-	686,350,000
62001001	Ministry of Chieftaincy Matters	-	24,900,000	-	-	-	25,300,000			-	2,300,000	-	52,500,000
63001001	Ministry of Inter Ministerial Affairs	-	146,650,000							-	2,500,000	-	149,150,000
64001001	Ministry of Budget and Planning	-	56,300,500	-	-	-	-			-	600,000,000	-	656,300,500
65001001	Enugu Capital Territory Development Authority	-	103,820,000	35,000,000	817,500,000	-	-	-	300,000,000	242,328,200	242,400,000	277,328,200	1,463,720,000
66001001	Ministry of Human Capital Development and Poverty Reduction	-	4,150,000	-	105,500,000					-	-	-	109,650,000
67001001	Ministry of Special Duties & Intergovernmental Affairs	-	1,270,000							-	16,831,100	-	18,101,100
Total Capital Expenditure by Economic		**6,186,009,233**	**18,394,593,524**	**21,130,499,390**	**44,960,428,624**	**3,985,366,512**	**9,252,025,240**	**17,315,900**	**421,660,000**	**1,966,648,908**	**12,159,372,500**	**33,285,839,944**	**85,188,079,888**