



**ENUGU STATE GOVERNMENT  
2021, NO. 5**

**THE ENUGU STATE OF NIGERIA AMENDMENT  
(REVISED) APPROPRIATION LAW, 2021**

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**A LAW TO AUTHORIZE VIREMENT AND  
REVOTE OF THE TOTAL SUM OF  
N200,000,000.00 (TWO HUNDRED MILLION  
NAIRA) ONLY FOR RECURRENT AND  
CAPITAL EXPENDITURE FOR ENUGU  
STATE OF NIGERIA FOR THE YEAR  
ENDING ON 31<sup>ST</sup> DECEMBER, 2021**

.....

**ENACTED BY**

**ENUGU STATE HOUSE OF ASSEMBLY  
THIS 30<sup>TH</sup> DAY OF JULY, 2021**



**ENUGU STATE OF NIGERIA**  
**2021, NO. 5**

- Title.* A law to authorize virement and revote of the total sum of ₦200,000,000.00 (Two Hundred Million Naira) only for recurrent and capital expenditure for Enugu State of Nigeria for the year ending on 31<sup>st</sup> December, 2021
- Preamble* **WHEREAS** –  
The Government of Enugu State of Nigeria deems it necessary for virement of ₦200,000,000.00 (Two Hundred Million Naira) be applied and expended for the services of Enugu State for the year ending 31<sup>st</sup> December, 2021 as set forth in the schedules to this Law.
- Enactment.* **Enacted** by the Enugu State House of Assembly as follows –
- Citation.* 1. This Law may be cited as the Enugu State of Nigeria Amendment (Revised) Appropriation Law, No. 5, 2021.
- Recurrent and Capital Expenditure of ₦200,000,000.00 (Two Hundred Million Naira) out of the Consolidated Revenue Fund and Capital Development Fund.* 2. (1) The Accountant General of the State shall when authorized to do so by warrants signed by the Commissioner for Finance, pay out of the Consolidated Revenue Fund (CFR) of the State during the year ending on 31<sup>st</sup> December, 2021 the sums specified by the warrants, not exceeding in the aggregate of ₦200,000,000.00 (Two Hundred Million Naira) only.  
(2) The amount mentioned in subsection (1) of this section is hereby appropriated to the Heads of

Expenditure as specified in the Schedule to this Law.

(3) No part of the amount aforesaid shall be released from the Consolidated Revenue Fund and Capital Development Fund of Enugu State after the end of the year mentioned in subsection (1) of this section.

*Release and  
Application of the  
appropriated amount*

3. All amounts appropriated under this Law shall be released from the Consolidated Revenue Fund and Capital Development Fund of Enugu State and applied for the purpose specified in the Schedule to this Law.

*Adjustment/Virement  
of amounts*

4. In the event that a need arises to adjust/vire amounts within the heads of expenditure to sums that have been appropriated under this Law, such adjustment/virement shall only be effected with prior approval of the Enugu State House of Assembly.

*Release of the funds  
to appropriate MDAs*

5. The Commissioner for Finance shall ensure that funds appropriated under this Law are released to the appropriate Ministries, Departments and Agencies (MDAs) or organs of government as and when due, provided that no funds for this fiscal year shall be deferred without prior waiver from the Enugu State House of Assembly.

*Schedule defined*

6. For the Purpose of this Law, the term "Schedule" includes the detailed estimates of the expenditure attached thereto.

FIRST SCHEDULE  
REVISED  
RECURRENT  
EXPENDITURE

Part A	MDAs	Admin Code	Eco Code	Item Description	Approved Estimates 2021 (N)	Revised Amount (N)	Additional Sum Required (N)	Savings (N)
1	Office of the Executive Governor	1100100101	22021022	Donations	2,200,000,000	2,100,000,000	Nil	100,000,000
2	Office of the State Auditor General	40001001	22021026	Common Services (Committees & Commissions)	0	50,000,000	50,000,000	Nil
3	Office of the Auditor for Local Government	40001002	22021026	Common Services (Committees & Commissions)	0	50,000,000	50,000,000	Nil
<b>TOTAL</b>					<b>2,200,000,000</b>	<b>2,200,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>

SECOND SCHEDULE  
REVISED CAPITAL  
EXPENDITURE

Part A	MDAs	Admin Code	Eco Code	Item Description	Approved Estimates 2021 (N)	Revised amount (N)	Additional Sum Required (N)	Savings (N)
1	Office of the Executive Governor	1100100101	23050101	Governor's Special Project and Intervention	3,500,000,000	3,400,000,000	Nil	100,000,000
2	Office of the State Auditor General	40001001	13000012	Establishment of State Audit service commission	0	50,000,000	50,000,000	Nil
3	Office of the Auditor General for Local Government	40001002	13000004	Establishment of State Audit service commission	0	50,000,000	50,000,000	Nil
<b>TOTAL</b>					<b>3,500,000,000</b>	<b>3,500,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>

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This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly of Enugu State of Nigeria, and is found by me to be a true and correctly printed copy of the said Bill.

**Ubosi Edward Uchenna**  
*Speaker of the House of Assembly*

**Dr. Emmanuel Okey Udaya, ACArb, CNA**  
*Clerk of the House/Perm. Sec.*

Assented to this **30th** Day of **July**, 2021.

  
  
**RT. HON. IFEANYI UGWUANYI**  
*Governor of Enugu State*