

9<sup>th</sup> September, 2024

Our Ref: MBP/2024/CC/01

(All replies to be addressed to the Hon. Commissioner for Budget and Planning)

His Excellency, the Deputy Governor  
The Secretary to the State Government  
The Chief of Staff to the Governor  
The Head of State Civil Service  
Honorable Commissioners  
Special Advisers to the Governor  
Permanent Secretaries  
Chairmen of State Government Boards / Service Commissions  
The Chief Registrar, State Judiciary  
The Accountant-General of the State  
The Auditor-General of the State Audit  
The Auditor-General for Local Government  
Heads of Non-Ministerial Departments  
Chief Executives of Government Parastatals  
Chief Executives of State Tertiary Institutions

## **ENUGU STATE OF NIGERIA, CALL CIRCULAR FOR 2025 BUDGET PREPARATION AND SUBMISSION**

1.1. The Ministry of Budget and Planning, Enugu State hereby requests for your recurrent and capital expenditure proposals as well as the projected revenue for 2025 Fiscal Year.

1.2. Ministries, Departments and Agencies (MDAs), should apply the Accounting Codes and Chart of Accounts in the preparation of the 2025 Budget.

### **2.0 2025 budget – General Guidelines**

In preparing the budget proposals, Ministry/Department/Agency should strictly observe the following general guidelines:

- The budget ceilings for both capital and recurrent provided in this call circular MUST be strictly adhered to. The budget ceilings are the maximum amounts that would be available to each MDAs in Year 2025 based on the MTEF (Medium Term Expenditure Framework) and therefore should not be exceeded. These ceilings were reached after a careful observation of the budget performances in the State for the past years and the prevailing National macro-economic indices.

- The policies, targets and strategies being pursued by your organization as contained in Manifesto of the present administration should be in consonance with your budget proposals. This means that your budget proposals should be in such a manner as to effectively translate into the attainment of your objectives / goals in line with the Development Agenda

4.1 Revenue projections for 2025 must be realistic and all embracing. The revenue projections should include indicative estimates for 2026 and 2027 while you are required not to lose sight of the past trends especially past two years of 2022 and 2023 for details of revenue as designed in annexure 1 pg6

- Hon. Commissioners/Chief Executive Officers and Permanent Secretaries/Accounting Officers have the primary responsibilities to ensure that estimates are in accordance with budget ceilings. Adherence to the budget guidelines and formats (see page 5) and the timely submission of budgets / estimates to the Office of the Hon. Commissioner, Ministry of Budget and Planning, Block B, State Secretariat, Enugu State will be highly appreciated.
- All MDAs should be guided by the existing Rules and Regulations of the Civil Service and any other State or Federal Government Circulars as adopted by Enugu State Government for her Personnel Costs preparation.
- You are required to provide all necessary information and update required in the capital expenditure in annexure VI
- **All MDAs involved in Food and Nutrition programme must ensure the Nutrition activities are clearly captured/tagged in the 2025 budget**
- **Ensure to adhere strictly to the formats/templates in the annexures**
- **You are reminded that your revenue and expenditure return for January to August 2024 should accompany your submission. (annexure V & VII)**

### 3.0 The 2025 Budget Thrust or Focus

The 2025 budget focuses on achievement of the Development Agenda of this Administration on the following:

- Agriculture and Agro-allied Industrialization
- Energy and Mineral Resources Development
- Education and Human capital Development
- Commerce and Industry Development
- Creative Industry Development
- ICT Industry Development
- Urban and Rural Infrastructure
- Tourism Industry Development
- Water Resources Development
- Sustainable Prosperity

#### **4.0 Revenue**

**4.2** All revenue generating MDAs are advised to make very realistic revenue projections based on all exploitable revenue potentials for the 2025 Fiscal Year. All revenue projections for the 2025 Fiscal Year should be submitted on Form MBP/2025/Rev/1 (Annexure 1). MDAs should refer to Approved Budget 2024

#### **4.2 Actual Revenue:**

Actual revenue for 2022, 2023 and collections made up to 30<sup>th</sup> day of August, 2024 should be shown in the appropriate columns in Form MBP/2025/REV/1 (Annexure I). This should also be used to capture the indicative revenue projections for the years 2026 and 2027.

#### **5.0 Expenditure Projections**

##### **5.1 Budget Ceilings**

It is important to note that the budget ceilings were arrived at after a realistic projection of the State Revenue in Year 2025. The ceiling should be seen as the limit to which resources could be stretched in the formulation of expenditure proposals for MDAs.

**5.2** List of MDAs and resource envelopes (Ceilings) – Recurrent and Capital. The of MDAs and their respective recurrent allocations are shown in annexure VIII and capital allocations in annexure IX.

#### **6.0 Personnel Costs:**

**6.1** Generally, Personnel Costs should show the total salaries and allowances for all bona fide civil servants in each MDA. In order to have realistic personnel costs, the chief executive of the MDA is required to ensure that every post being provided for is truly an established post as defined above. **You are also reminded that no Ministry/Department/Agency should provide for more than eight (8) departments, each to be headed by a Director in a fiscal year.**

**6.2** The computation of staff personnel costs (salaries and allowances) should be based on the salary chart (supplied by the State Accountant-General) and in accordance with Forms MBP/E2025/NR/1 (Annexure II), MBP/2025/PC/GEN.89 (Annexure III) and MBP/E2025/ES/2 (Annexure IV); These clearly show the strength of the authorized established posts with their corresponding annual basic salaries for the years 2024 and 2025.

#### **6.3 Other instructions**

In compiling the Personnel Costs, the following should be noted and observed:

- The most current nominal roll should be used to project personnel Costs;
- In order not to distort the size of the service, MDAs with political appointees other than those allowed by the Constitution are advised to submit a separate Nominal Roll (Annexure II) for such political appointees marking such submissions as Annexure IIA;
- No abbreviations will be allowed for any established post. Every post must be written in full and clearly;

- Nominal Rolls must reflect financial provisions made for Officers only in the MDAs where they are paid, i.e. their pay points. Officers serving in non-scheduled establishments will be provided for in their parent Ministry/Department/Agency;
- Allowances other than the ones shown in Annexure II and which are currently enjoyed are to be shown on “Other Allowances Column” (Col.16). Authority backing such allowance is to be attached to the Organization’s proposal;
- Care should be taken in computing the Personnel Costs as the Ministry of Budget and Planning will not undertake to make corrections on wrong submissions made. The practice whereby MDAs ask for corrigenda after the approved estimates have been published based on their wrong submissions will not be entertained. Vacancies will be entertained within the limit of the State resources and positions where necessary.

#### 6.4 **OVERHEAD COSTS:**

The budget ceilings for overhead costs are provided in absolute monetary terms. It should be noted that improved service delivery is one of the cornerstones of the 8-point agenda and this would best be achieved when conscious effort is made to channel more of the limited resources towards those areas that would positively impact more on the quality of service provided. Therefore, while the total overhead costs proposal should not exceed the indicated ceilings, all MDAs are enjoined to prioritize and devote more resources to those areas that will enhance the delivery of their services to the citizens and in pursuit of the agenda of the State Government. Overhead cost submissions should be done in line with attached format. Annexure V,

The templates (schedules) in Annexure V should be used to estimate and capture the following overhead items: telephone, electricity, fuel and lubricants for vehicles, fuel and lubricants, generators, rent etc.

#### 7.0 **PROGRESS REPORT FOR CAPITAL EXPENDITURE**

Up to date and detailed Progress Report (January – September, 2024) **must** be provided in accordance with the template provided in Annexure VI

#### 8.0 **2025 CAPITAL ESTIMATES**

##### 8.1 **Top priorities should be given to completion of all on-going projects before the consideration of new ones**

8.2 Capital Expenditure projections should be done in accordance with the approved budget ceilings for each MDA.

8.3 Capital Expenditure must reflect the 8-Point Agenda and general functions of Government and the Medium-Term Sector Plan. Thus, priority should be placed on those projects that will impact positively on the welfare of the citizens

8.4 Provisions should be fully made for the recurrent cost implications of the capital expenditure to ensure sustainability.

- 8.5 At all times due process must be followed in the procurement of goods and services and award of contracts.
- 8.6 MDAs should adequately prioritize new projects and select only those their Budget ceiling can fund adequately.
- 8.7 **MEDIUM TERM EXPENDITURE FRAMEWORK:** MDAs should also make their capital projections on the basis of a three-year Medium-Term Expenditure Framework (MTEF) that presents a detailed and realistic budget for the 2025 fiscal year and indicative forward estimates for 2026 and 2027 years (See Annexure VI: GHE/ESEPC/CAP/2025/002).
- 8.0 Parastatals and Tertiary Institutions:**  
The guidelines on the preparation of Revenue, Nominal Rolls, Personnel and Overhead Costs are also applicable to all Parastatals and Tertiary Institutions.
- 9.0 Formats and Templates:**
  - 9.1 MDAs are hereby requested to submit their revenue and expenditure proposals for the 2025 budget and strictly adhering to the attached formats and templates covering the various categories of revenue and expenditure. MDAs are strongly enjoined to carefully study the formats and templates and exercise due diligence in providing all necessary information.
  - 9.2 In line with the general guidelines and formats/templates provided, MDAs are required to submit **soft copies (two USB Flash Drive: recurrent and capital) and hard copies (Fifteen sets) each (Recurrent and Capital) of the duly completed 2025 Budget Proposals.**
- 10.0 SUBMISSIONS AND BILATERAL DISCUSSION**
  - 10.1 Submissions of budget proposals must be made to the Office of the Hon. Commissioner, Ministry of Budget and Planning, State Secretariat, Enugu on or before Friday, 7<sup>th</sup> October, 2024
  - 10.2 The attached timetable for the 2025 budget bilateral discussion will be adhered to.
  - 10.3 Budget proposals that are not in accordance with the above guidelines will be rejected.
  - 10.4 Hon. Commissioners / Head of Non-Ministerial Agencies and Permanent Secretaries are to sign the attached attestation form (Annexure X) and also lead their MDAs to the Budget Bilateral Discussion to ensure synergy, collaboration.
  - 10.5 All bilateral discussions will be held at the Bridge Waters Hotel, Garden Avenue, Enugu. For enquiries call 0803 267 0936, Permanent Secretary, Ministry of Budget and Planning, Enugu.

**Barr. Chris-Roberts Ozongwu**  
Hon. Commissioner

### List of Annexures

S/NO	ANNEXURE	DESCRIPTION	FORM TITLE	PAGE
1		List of annexures	List of annexures	5
2	I	Revenue Projections	MBP/E.2025/REV/1	6
3	II	Personnel Costs Estimates	MBP/E.2025/NR/1	7
4	III	Establishment/Personnel Costs on Gen.89	MBP/E.2025/PC/GEN.89	8
5	IV	Establishment Summary	MBP/E.2025/ES/2	9
6	V	Recurrent Budget Expenditure Template	MBP/POS/2025	10
7	VI	Capital Expenditure Progress Report	GHE/ESEPC/CAP/2025/001	16
8	VII	Capital Expenditure Template	GHE/ESEPC/CAP/2025/002	17
9	VIII	Recurrent Expenditure Ceiling	Recurrent Expenditure Ceiling	18
10	IX	Capital Expenditure Ceiling	Capital Expenditure Ceiling	22
11	X	Attestation Form	Attestation Form	25
12	XI	Schedule for the Budget Bilateral Discussions	Schedule for the Budget Bilateral Discussions	26

**ESTIMATES OF ENUGU STATE OF NIGERIA FOR THE YEAR 2025  
REVENUE PROJECTIONS**

ORG. CODE/Name: .....

SUB-ORG. CODE/Name: .....

SUB-SUB-ORG. CODE/Name: .....

S/N	Org/Ec o Code	Revenue Descripti on	ACTUA L REVEN UE 2022	ACTUA L REVEN UE 2023	ACTUAL REVENUE GENERAT ED UP TO 31 <sup>TH</sup> AUG. 2024	APPROVE D REVENUE 2024	ESTIMA TES 2025	INDICATIVE		REMA RKS
								ESTIMA TES 2026	ESTIMA TES 2027	
	Total									

**Note:** As a guide, please refer to 2024 Approved Budget for MDAs' detailed Recurrent Revenue.

## ANNEXURE II

## PERSONNEL COSTS ESTIMATES

SUB-SUB-ORG.CODE: .....

[illegible]





**ESTIMATES OF ENUGU STATE OF NIGERIA 2025**  
**ESTABLISHMENT SUMMARY**

MDAs:.....

	Estimates 2025		Estimates 2024		2023	
Grade Level	No. of Staff	Provision	No. of Staff	Provision	No. of Staff	Actual
		N		N		N
01						
02						
03						
04						
05						
06						
Total 01 – 06						
07						
08						
09						
10						
12						
Total 07 - 12						
13						
14						
15						
16						
Total 13 – 16						
Total 01 - 16						
Executive Governor						
Deputy Governor						
SSG						
Head of Service						
Chief of Staff						
Deputy Chief of Staff						
Hon. Commissioner						
SPA						
Permanent Secretary						
Others						
Allowances						
Grade Total						

**2025 RECURRENT BUDGET EXPENDITURE (PERSONNEL COSTS, OVERHEAD AND SUBVENTION)**  
**TEMPLATE**

**ORG. CODE/MDAs: .....**

Org Code	Org Name	Organization/Economic Code	Economic Line-Item Description	Main Function Code	Sub/Function/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budgets
		<b>Personnel Cost</b>											
			Basic Salary										
			Overtime Payments										
			Consolidated Revenue Fund Charges-Salaries										
			Housing/Rent Allowance										
			Transport Allowance										
			Meal Subsidy										
			Utility Allowance										
			Entertainment Allowance										
			Leave Allowance										
			Domestic Staff Allowance										
			Shift Allowance										
			Call Duties Allowance										
			Clinical Allowance										
			Hazard Allowance										
			Rural Posting Allowance										
			Teaching Allowance										
			HHIS Contribution										
			Contributory Pension										
			Group Life Insurance										
			Employer's Compensation Fund										
			Housing Fund Contribution										

Org Code	Org Name	Organization/Economic Code	Economic Line-Item Description	Main Function Code	Sub/Function/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budgets
			Gratuity										
			Pension										
			Death Benefits										
		<b>Overhead Cost</b>											
			Local Travel and Transport-Training										
			Local Travel and Transport-Others										
			International Transport and Travels-Training										
			International Transport and Travels-Others										
			Hotel Accommodation										
			Electricity Charges										
			Telephone Charges										
			Internet Access Charges										
			Satellite Broadcasting Access Charges										
			Water Rates										
			Sewerage Charges										
			Leased Communication Line(s)										
			Software Charges/License Renewal										
			Office Stationeries/Computer Consumables										
			Books										
			Newspapers										
			Magazines & Periodicals										

Org Code	Org Name	Organization/Economic Code	Economic Line-Item Description	Main Function Code	Sub/Function/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budgets
			Printing of Non-Security Documents										
			Printing of Security Documents										
			Drugs & Medical Supplies										
			Field & Camping Materials Supplies										
			Uniforms & Other Clothing										
			Teaching Aids/Instruction Materials										
			Food Stuff/Catering Materials Supplies										
			Service Materials										
			Chemical and Reagents										
			Maintenance of Motor Vehicle/Transport Equipment										
			Maintenance of Office Furniture										
			Maintenance of Office Building Residential Qtrs.										
			Maintenance of Plants and Generators										
			Other Maintenance Services										
			Maintenance of Aircrafts										
			Maintenance of Sea Boats										

Org Code	Org Name	Organization/Economic Code	Economic Line-Item Description	Main Function Code	Sub/Function/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budgets
			Maintenance of Railway Equipment										
			Maintenance of Street Lightings										
			Maintenance of Communication Equipment										
			Maintenance of Markets/Public Places										
			Minor Road Maintenance										
			Maintenance of Lodges and Guest Houses										
			Maintenance of Other Infrastructure										
			Local Training										
			International Training										
			Training and Staff Development										
			Civil Service Examination										
			ICT Training for Civil Servants										
			Seminar and Conferences										
			Security Services										
			Office Rent										
			Residential Rent										
			Security Vote (Including Operations)										
			Cleaning and Fumigation Services										
			Financial Consulting										

Org Code	Org Name	Organization/Economic Code	Economic Line-Item Description	Main Function Code	Sub/Function/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budgets
			Information Technology Consulting										
			Legal Services										
			Engineering Services										
			Architectural Services										
			Surveying Services										
			Agricultural Consulting										
			Medical Consulting										
			Research and Studies										
			Monitoring and Evaluation										
			Other Consulting Services										
			Motor Vehicle Fuel Cost										
			Other Transport Equipment Fuel Cost										
			Plant/Generator Fuel Cost										
			Aircraft Fuel Cost										
			Sea Boat Fuel Cost										
			Cooking Gas/Fuel Cost										
			Bank Charges (Other Than Interest)										
			Insurance Premium										
			Loss on Foreign Exchange										
			Other CRF Bank Charges										
			Refreshment & Meals										
			Honorarium & Sitting Allowance										

Org Code	Org Name	Organization/Economic Code	Economic Line-Item Description	Main Function Code	Sub/Function/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budgets
			Publicity & Advertisements										
			Medical Expenses										
			Service School Fees payment										
			Postages & Courier Services										
			Welfare Packages										
			Subscription to Professional Bodies										
			Sporting Activities										
			Direct Teaching & Laboratory Cost										
			Recruitment and Appointment (Service Wide)										
			Discipline and Appointment (Service Wide)										
			Promotion (Service Wide)										
			Annual Budget Expenses and Administration										
			Creche										
			Servicom										
			Anti-Corruption										
			Gender										
			Medical Expenses International										
			Foreign Scholarship Scheme										
			Special Days/Celebrations										
			Donation										
			Final Accounts Preparation/Ve										



Org Code	Org Name	Organizati on/Econo mic Code	Economic Line- Item Description	Main Functi on Code	Sub/Functi on/Class Code	Fund Code	Actual 2023	Actual to August 2024	Approved Budget 2024	Budget 2025	Budget 2026	Budget 2027	Total 3 Years Budget s
			rification Expenses										
			Founding Fathers' Upkeep										
			Ex- Governors/De puty Governor's Upkeep										
			Common Services (Committee/C ommissions)										
			Local Scholarship Scheme										
			<b>GRAND TOTAL</b>										

## ANNEXURE VI

**ENUGU STATE GOVERNMENT OF NIGERIA**  
**CAPITAL EXPENDITURE PROGRESS REPORT JANUARY - SEPTEMBER 2024**  
**GHE/ESEPC/CAP/2025/001**  
**IMPLEMENTING MINISTRY/AGENCY:**  
**ORGANIZATIONAL SUB ORG. AND SUB-SUB ORGANIZATIONAL CODE:**

[illegible]

## ANNEXURE VII

**ENUGU STATE GOVERNMENT OF NIGERIA**  
**BUDGETED CAPITAL EXPENDITURE, 2025**

**GHE/ESEPC/CAP/2025/002**

**IMPLEMENTING MINISTRY/AGENCY:**

**ORGANIZATIONAL SUB ORG. AND SUB-SUB ORGANIZATIONAL CODE: .....**

[illegible]

**ANNEXURE VIII**

**2025 - 2027 RECURRENT EXPENDITURE CEILINGS FOR MDAs**

S/N	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST 2025 (N)	OVERHEAD COST 2025 (N)	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2026 (N)	TOTAL RECURRENT BUDGET PROVISION 2027 (N)
	<b>ADMINISTRATIVE SECTOR</b>						
1	Office of the Executive Governor	276,142,920	26,700,960,000	-	26,977,102,920	35,070,233,796	36,419,088,942
2	Deputy Governor's office	27,817,086	409,020,000	-	436,837,086	567,888,212	589,730,066
3	Boundary Adjustment Programme	-	12,660,000	-	12,660,000	16,458,000	17,091,000
4	State Emergency Management Agency	-	113,280,000	-	113,280,000	147,264,000	152,928,000
5	State Comm on Privatization Commercialization	-	23,580,000	-	23,580,000	30,654,000	31,833,000
6	Budget Monitoring and Due Process	-	33,240,000	-	33,240,000	43,212,000	44,874,000
7	Enugu State Social Investment Programme (SIP)	-	3,300,000	-	3,300,000	4,290,000	4,455,000
8	Office of the Secretary to State Government	463,566,144	1,062,120,000	-	1,525,686,144	1,983,391,987	2,059,676,294
9	Economic Affairs and Parastatals	-	5,400,000	-	5,400,000	7,020,000	7,290,000
10	State Focal Office World Bank Development Partner	-	5,832,000	-	5,832,000	7,581,600	7,873,200
11	Enugu State Economic Development Unit	-	5,820,000	-	5,820,000	7,566,000	7,857,000
12	Enugu State Economic affairs Unit	-	5,820,000	-	5,820,000	7,566,000	7,857,000
13	Enugu State Liaison Office Lagos	44,205,185	90,000,000	-	134,205,185	174,466,740	181,176,999
14	Enugu State Liaison Office Abuja	31,017,313	63,720,000	-	94,737,313	123,158,507	127,895,373
15	Enugu State Action Committee on AIDS (ENSACA)	-	20,376,000	-	20,376,000	26,488,800	27,507,600
16	Hajj/Moslem Pilgrims commission/ board	-	24,120,000	-	24,120,000	31,356,000	32,562,000
17	Christian Pilgrim commission /board	-	130,800,000	-	130,800,000	170,040,000	176,580,000
18	SERVICOM Department	-	31,560,000	-	31,560,000	41,028,000	42,606,000
19	Project Development and Implementation Dept	-	38,124,000	-	38,124,000	49,561,200	51,467,400
20	Volunteer Service Agency	-	5,100,000	-	5,100,000	6,630,000	6,885,000
21	Enugu State House of Assembly	425,134,936	2,424,360,000	-	2,849,494,936	3,704,343,416	3,846,818,163
22	Ministry of Information and Communication	123,380,160	49,164,000	-	172,544,160	224,307,408	232,934,616

S/N	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST 2025 (N)	OVERHEAD COST 2025 (N)	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2026 (N)	TOTAL RECURRENT BUDGET PROVISION 2027 (N)
23	Enugu State Broadcasting Service Radio/TV	127,110,096	358,080,000	151,200,000	636,390,096	827,307,125	859,126,630
24	Government Printing and Stationery Dept (Govt Press)	38,113,291	6,720,000	-	44,833,291	58,283,279	60,524,943
25	Enugu State Printing and Publishing Company	25,458,900	41,256,000	48,109,200	114,824,100	149,271,330	155,012,535
26	Office of the Head of Service	983,085,949	274,020,000	11,520,000,000	12,777,105,949	16,610,237,734	17,249,093,031
27	Establishment, Pensions and Training	-	3,180,000	-	3,180,000	4,134,000	4,293,000
28	Public Service Department (PSD)	-	2,256,000	-	2,256,000	2,932,800	3,045,600
29	Office of the Auditor General of the State	61,673,602	38,940,000	-	100,613,602	130,797,682	135,828,362
30	Office of the Auditor General for Local Govt	45,830,324	17,040,000	-	62,870,324	81,731,422	84,874,938
31	Civil Service Commission	61,137,360	80,467,080	-	141,604,440	184,085,772	191,165,994
32	Local Government Service Commission	27,909,998	6,000,000	-	33,909,998	44,082,998	45,778,498
33	Enugu State Independent Electoral Commission	115,704,390	654,540,000	-	770,244,390	1,001,317,707	1,039,829,927
34	Ministry of Special Duties	35,897,964	26,820,000	-	62,717,964	81,533,353	84,669,251
35	Ministry of Human Dev and Poverty Reduction	35,267,682	171,049,800	-	206,317,482	268,212,727	278,528,601
	<b>ECONOMIC SECTOR</b>						
36	Ministry of Agriculture and Agro Allied Industrialization	657,168,240	157,560,000	-	814,728,240	1,059,146,712	1,099,883,124
37	Veterinary School Achi	-	4,680,000	-	4,680,000	6,084,000	6,318,000
38	Enugu State Agricultural Development Programme	-	6,960,000	-	6,960,000	9,048,000	9,396,000
39	Fertilizer Procurement Distribution Agency	-	2,880,000	-	2,880,000	3,744,000	3,888,000
40	Ministry of Finance and Economic Development HQTRS	448,630,992	670,140,000	-	1,118,770,992	1,454,402,290	1,510,340,839
41	Office of the Accountant General	7,543,974,284	1,322,340,000	9,180,000,000	18,046,314,284	23,460,208,570	24,362,524,284
42	Board of Internal Revenue	336,995,095	2,667,720,000	-	3,004,715,095	3,906,129,624	4,056,365,379
43	Enugu State Gaming Commission	28,787,039	5,880,000	-	34,667,039	45,067,150	46,800,502

S/N	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST 2025 (N)	OVERHEAD COST 2025 (N)	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2026 (N)	TOTAL RECURRENT BUDGET PROVISION 2027 (N)
44	Ministry of Trade, Industry and Investments	206,343,041	196,896,720	-	403,239,761	524,211,689	544,373,677
45	Enugu State Investment Dev Authority(ESIDA)	-	15,847,996	-	15,847,996	20,602,394	21,394,794
46	Small and Medium Scale Enterprises Promotion	-	75,804,000	-	75,804,000	98,545,200	102,335,400
47	Enugu State Marketing Company	-	29,280,000	-	29,280,000	38,064,000	39,528,000
48	Ministry of Labour and Productivity	19,199,783	50,616,000	-	69,815,783	90,760,518	94,251,307
49	Ministry of Science and Technology (ICT)	41,862,336	93,852,000	-	135,714,336	176,428,637	183,214,354
50	Ministry of Transport	513,067,199	559,596,000	-	1,072,663,199	1,394,462,158	1,448,095,318
51	ENTRACO	15,243,671	8,040,000	-	23,283,671	30,268,772	31,432,956
52	Coal City Transport Services	68,568,768	70,860,720	-	139,429,488	181,258,334	188,229,809
53	Ministry of Works and Infrastructure	224,351,192	1,391,928,000	-	1,616,279,192	2,101,162,950	2,181,976,910
54	Ministry of Culture and Tourism	89,558,618	75,696,000	-	165,254,618	214,831,004	223,093,735
55	Council for Arts and Culture	15,386,237	2,820,000	4,560,000	22,766,237	29,596,108	30,734,420
56	Tourism Board	21,337,373	17,940,000	4,800,000	44,077,373	57,300,585	59,504,453
57	State Economic Planning Commission	49,264,384	60,480,000	-	109,744,384	142,667,699	148,154,918
58	State Bureau of Statistics	52,066,776	47,880,000	-	99,946,776	129,930,809	134,928,148
59	Ministry of water Resources	65,426,544	48,840,000	-	114,266,544	148,546,507	154,259,834
60	Enugu State Water Cooperation	365,065,644	1,498,920,000	86,400,000	1,950,385,644	2,535,501,337	2,633,020,619
61	Rural water Supply and Sanitation Agency	12,402,816	6,516,000	-	18,918,816	24,594,461	25,540,402
62	Small Town Water and Sanitation Agency	-	7,140,000	-	7,140,000	9,282,000	9,639,000
63	Ministry of Housing	37,176,496	23,772,000	-	60,948,496	79,233,044	82,280,469
64	Ministry of Lands and Urban Development	420,184,932	101,520,000	-	521,704,932	678,216,412	704,301,658
65	Office of the Survey General	106,160,256	57,000,000	-	163,160,256	212,108,333	220,266,346
66	Ministry of Budget and Planning	39,517,181	348,960,000	-	388,477,181	505,020,335	524,444,194

S/N	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST 2025 (N)	OVERHEAD COST 2025 (N)	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2026 (N)	TOTAL RECURRENT BUDGET PROVISION 2027 (N)
67	Ministry of Energy and Mineral Resources	14,077,178	120,273,000	-	134,350,178	174,655,232	181,372,741
68	State Electricity Regulatory Commission	332,409,600	176,760,000	-	509,169,600	661,920,480	687,378,960
69	Rural Electrification Board (REB)	93,256,444	213,600,000	-	306,856,444	398,913,377	414,256,199
70	Ministry of Local Government, Chieftaincy and Rural Dev	41,823,144	9,240,000	-	51,063,144	66,382,087	68,935,244
71	Enugu State Fire Service	-	68,436,000	-	68,436,000	88,966,800	92,388,600
72	Community Development Council	-	3,180,000	-	3,180,000	4,134,000	4,293,000
	<b>LAW AND JUSTICE</b>						
73	The Judiciary (State High Court/Magistrate Court)	942,511,944	592,080,000	-	1,534,591,944	1,994,969,527	2,071,699,124
74	Judicial Service Commission	9,209,131	197,880,000	-	207,089,131	269,215,871	279,570,327
75	Ministry of Justice	620,378,604	315,060,000	-	935,438,604	1,216,070,185	1,262,842,115
76	Legal Aids Council	-	3,360,000	-	3,360,000	4,368,000	4,536,000
77	Citizens right Mediation Centre	-	12,780,000	-	12,780,000	16,614,000	17,253,000
78	Administrator-General/Public Trustees	-	2,940,000	-	2,940,000	3,822,000	3,969,000
79	Enugu State Justice Reform Team	-	23,040,000	-	23,040,000	29,952,000	31,104,000
80	Customary court of Appeal	1,646,711,998	131,640,000	-	1,778,351,998	2,311,857,597	2,400,775,197
	<b>REGIONAL SECTOR</b>						
81	Ministry of Capital Territory Development	86,305,920	162,420,000	-	248,725,920	323,343,696	335,779,992
	<b>SOCIAL SECTOR</b>						
82	Ministry of Youth and Sports	108,750,780	229,392,000	-	338,142,780	439,585,614	456,492,753
83	Youths Sports Federation of Nigeria (YSFON)	-	3,384,000	-	3,384,000	4,399,200	4,568,400

S/N	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST 2025 (N)	OVERHEAD COST 2025 (N)	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2026 (N)	TOTAL RECURRENT BUDGET PROVISION 2027 (N)
84	Rangers Management Corporation	294,615,972	462,000,000	-	756,615,972	983,600,764	1,021,431,562
85	National Youths Service Corp (NYSC)	-	404,796,000	-	404,796,000	526,234,800	546,474,600
86	Games Village Awgu	-	3,240,000	-	3,240,000	4,212,000	4,374,000
87	Ministry of Children, Gender and Social Development	138,552,590	160,920,000	-	299,472,590	389,314,368	404,287,997
88	Vocational & Rehabilitation Centre	-	5,280,000	-	5,280,000	6,864,000	7,128,000
89	Remand Home Akwuke	-	3,480,000	-	3,480,000	4,524,000	4,698,000
90	FSP Medical Centre	-	3,720,000	-	3,720,000	4,836,000	5,022,000
91	Skill Acquisition Centre	-	2,400,000	-	2,400,000	3,120,000	3,240,000
92	Social Welfare Centre Emene	-	3,600,000	-	3,600,000	4,680,000	4,860,000
93	Ministry of Education	264,208,066	269,280,000	-	533,488,066	693,534,485	720,208,889
94	Universal Basic Education Board (SUBEB)	146,942,664	243,360,000	27,600,000	417,902,664	543,273,463	564,168,596
95	State Library Board,	6,000,000	4,536,000	-	10,536,000	13,696,800	14,223,600
96	Examination Development Centre	32,732,269	246,960,000	-	279,692,269	363,599,950	377,584,563
97	Agency for Mass Literacy	-	4,080,000	-	4,080,000	5,304,000	5,508,000
98	Special Education Centre, Oji River	-	9,192,000	-	9,192,000	11,949,600	12,409,200
99	Special Education Centre, Ogbete	-	17,700,000	-	17,700,000	23,010,000	23,895,000
100	College of Nursing Sci and Health Tech Nsukka	32,732,269	90,960,000	-	123,692,269	160,799,950	166,984,563
101	College of Nursing Sci and Health Tech Oji River	32,732,269	90,960,000	-	123,692,269	160,799,950	166,984,563
102	Enugu State Polytechnic, Iwollo	259,627,980	289,080,000	-	548,707,980	713,320,374	740,755,773
103	Enugu State College of Education (Technical)	620,747,364	173,460,000	-	794,207,364	1,032,469,573	1,072,179,941
104	Enugu State University Sc and Tech (ESUT)	4,824,106,596	1,374,756,000	-	6,198,862,596	8,058,521,375	8,368,464,505
105	Institute of Management and Technology (IMT)	1,706,382,516	840,336,000	-	2,546,718,516	3,310,734,071	3,438,069,997
106	Enugu State Med & Applied Sciences (SUMAS)	1,714,140,516	750,540,000	-	2,464,680,516	3,204,084,671	3,327,318,697



S/N	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST 2025 (N)	OVERHEAD COST 2025 (N)	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2025 (N)	TOTAL RECURRENT BUDGET PROVISION 2026 (N)	TOTAL RECURRENT BUDGET PROVISION 2027 (N)
107	ESUT College of Medicine (Teaching Hospital)	74,640,000	-	-	74,640,000	97,032,000	100,764,000
108	Post Primary School Management Board (PPSMB)	12,803,306,626	44,640,000	-	12,847,946,626	16,702,330,613	17,344,727,945
109	Enugu State Science and Tech and Voc Sch Board	1,618,158,091	64,260,000	-	1,682,418,091	2,187,143,519	2,271,264,423
110	Enugu State Scholarship and Education Loans Board	-	357,300,000	-	357,300,000	464,490,000	482,355,000
111	Ministry of Health	938,084,464	287,652,000	-	1,225,736,464	1,593,457,403	1,654,744,226
112	Enugu State Primary Health Care	1,662,624,064	128,220,000	-	1,790,844,064	2,328,097,283	2,417,639,486
113	Enugu State Agency for Universal Health Coverage	-	18,960,000	-	18,960,000	24,648,000	25,596,000
114	Parklane Specialist Hospital	7,045,442,443	584,268,000	-	7,629,710,443	9,918,623,576	10,300,109,098
115	State Health Board	1,791,801,438	46,392,000	-	1,838,193,438	2,389,651,469	2,481,561,141
116	Ministry of Environment and Climate	192,005,148	132,312,000	-	324,317,148	421,612,292	437,828,150
117	Forestry Commission	29,784,488	8,892,000	-	38,676,488	50,279,435	52,213,259
118	Enugu State structure for Signage and Advert Agency	-	10,920,000	-	10,920,000	14,196,000	14,742,000
119	Enugu Waste Management Authority (ESWAMA)	95,391,912	748,896,000	-	844,287,912	1,097,574,286	1,139,788,681
120	Local Government Pensions board	-	14,160,000	384,000,000	398,160,000	517,608,000	537,516,000
	TOTAL RECURRENT EXPENDITURE	54,546,386,684	52,734,063,316	21,406,669,200	128,687,119,200	167,293,254,960	173,727,610,920

## ANNEXURE IX

### 2025 – 2027 CAPITAL EXPENDITURE CEILINGS FOR MDAs

S/N	MDAs	2025 Budget Ceiling (N)	2026 Budget Ceiling (N)	2027 Budget Ceiling (N)
	<b>Administration Sector</b>	<b>28,707,688,673.02</b>	<b>31,099,996,062.44</b>	<b>32,296,149,757.14</b>
1	Office of the Executive Governor	25,183,626,038.44	27,282,261,541.65	28,331,579,293.25
2	Office of the Deputy Governor	236,975,537.72	256,723,499.20	266,597,479.94
3	Enugu State Emergency Management Agency	74,407,183.30	80,607,781.91	83,708,081.22
4	Dept of Due Process and Budget Monitoring	10,726,635.55	11,620,521.85	12,067,465.00
5	SERVICOM/Performance Improvement Bureau (PIB)	3,840,370.75	4,160,401.65	4,320,417.09
6	Office of the Secretary to the State Government	288,207,823.71	312,225,142.35	324,233,801.68
7	Enugu State Action Committee on Aids (ENSACA)	34,742,154.02	37,637,333.52	39,084,923.28
8	Project Development and Implementation Dept.	843,022,585.77	913,274,467.92	948,400,409.00
9	Volunteer Service Agency	4,800,463.44	5,200,502.06	5,400,521.37
10	Enugu State House of Assembly (The Legislature)	808,578,060.49	875,959,565.53	909,650,318.05
11	Enugu State House of Assembly Service Commission	27,902,693.74	30,227,918.22	31,390,530.46
12	Ministry of Information and Communication	138,121,334.29	149,631,445.49	155,386,501.08
13	Enugu State Broadcasting Service - Radio/TV ESBS/TV	377,978,650.23	409,476,871.08	425,225,981.51
14	Government Printing and Stationery Dept. (Govt. Press)	47,078,144.95	51,001,323.69	52,962,913.06
15	Enugu State Printing and Publishing Company (Daily Star)	10,104,975.54	10,947,056.83	11,368,097.48
16	Office of the Head of State Civil Service	22,802,201.33	24,702,384.78	25,652,476.50
17	Establishment, Pension and Training	3,360,324.41	3,640,351.44	3,780,364.96
18	Public Service Department	3,600,347.58	3,900,376.54	4,050,391.03
19	Office of the State Auditor General	8,400,811.02	9,100,878.60	9,450,912.40
20	Office of the Auditor General for Local Government	11,401,100.67	12,351,192.39	12,826,238.25
21	Civil Service Commission (CSC)	37,323,603.24	40,433,903.51	41,989,053.64
22	Local Government Service Commission	31,203,012.35	33,803,263.38	35,103,388.90
23	Enugu State Independent Electoral Commission	147,850,673.57	160,171,563.03	166,332,007.77
24	Ministry of Human Development and Poverty Eradication	213,620,623.03	231,422,341.62	240,323,200.91

S/N	MDAs	2025 Budget Ceiling (N)	2026 Budget Ceiling (N)	2027 Budget Ceiling (N)
25	Ministry of Special Duties	138,013,323.87	149,514,434.19	155,264,989.35
	<b>ECONOMIC SECTOR</b>	<b>306,988,537,739.14</b>	<b>343,050,685,587.88</b>	<b>356,244,942,725.87</b>
26	Ministry of Agriculture and Agro-Industrialization	15,585,463,687.14	5,883,067,953.99	6,109,339,798.38
27	FADAMA (CARES Implementation)	973,566,868.58	1,054,697,440.96	1,095,262,727.15
28	FGN/IFAD Value Chain Development Programme	49,804,808.18	53,955,208.86	56,030,409.20
29	Agro-Processing, Productivity Enhancement and livelihood support programme (Appeals)	3,265,562.06	3,537,692.23	3,673,757.32
30	Enugu State Agricultural Development Programme (ENADEP)	3,246,313.40	3,516,839.52	3,652,102.58
31	Agricultural Transformation Agenda Support Prog (ATASP 1)	31,204,492.10	33,804,866.44	35,105,053.61
32	Ministry of Finance and Economic Development	606,058,509.16	656,563,384.92	681,815,822.80
33	Office of the State Accountant- General	255,552,671.17	276,848,727.10	287,496,755.06
34	Board of Internal Revenue	200,601,766.18	217,318,580.03	225,676,986.96
35	Enugu State Gaming Commission	13,489,302.26	14,613,410.79	15,175,465.05
36	Ministry of Trade, Investment and Industries	1,045,300,913.81	1,132,409,323.30	1,175,963,528.04
37	Enugu State Marketing Company	60,005,792.99	65,006,275.73	67,506,517.11
38	Enugu State Investment Development Authority	55,205,329.55	59,805,773.68	62,105,995.74
39	Small and Medium Scale Enterprises Promotion	84,008,110.18	91,008,786.03	94,509,123.95
40	Ministry of Labour and Employment	33,639,247.55	36,442,518.18	37,844,153.49
41	Ministry of Science and Technology	816,078,784.61	884,085,349.99	918,088,632.68
42	Ministry of Energy and Mineral Resources	237,022,882.29	256,774,789.15	266,650,742.58
43	Enugu State Regulatory Commission	263,725,460.17	285,702,581.85	296,691,142.69
44	Ministry of Transport	35,921,990,324.90	38,915,489,518.65	40,412,239,115.52
45	Coal City Transport Services	1,762,970.20	1,909,884.38	1,983,341.47
46	Enugu State Transport Company	25,802,490.98	27,952,698.57	29,027,802.36
47	Ministry of Works and Infrastructure	217,861,888,770.90	257,498,000,246.03	267,401,769,486.26
48	Rural Access Mobility Project (RAMP)	480,046,343.89	520,050,205.88	540,052,136.87
49	Ministry of Culture and Tourism	1,609,253,358.03	1,743,357,804.54	1,810,410,027.79

S/N	MDAs	2025 Budget Ceiling (N)	2026 Budget Ceiling (N)	2027 Budget Ceiling (N)
50	Council for Arts and Culture	22,202,143.40	24,052,322.02	24,977,411.33
51	Tourism Board	480,646,401.82	520,700,268.64	540,727,202.04
52	State Economic Planning Commission	3,188,004,571.38	3,453,671,618.99	3,586,505,142.80
53	State Bureau of Statistics	135,922,722.04	147,249,615.54	152,913,062.29
54	Ministry of Water Resources	4,188,404,350.42	4,537,438,046.28	4,711,954,894.22
55	Small Towns Water Supply and Sanitation	48,364,669.15	52,395,058.24	54,410,252.79
56	Enugu State Water Corporation	10,456,009,427.79	11,327,343,546.78	11,763,010,606.27
57	Enugu State Rural Water Supply and Sanitation Agency (ENRUWASSA)	704,088,172.98	762,762,187.40	792,099,194.61
58	Ministry of Housing	267,625,836.72	289,927,989.78	301,079,066.31
59	Enugu State Housing Corporation	3,722,759,396.85	4,032,989,346.58	4,188,104,321.45
60	Enugu New City Corporation	4,080,393,923.04	4,420,426,749.96	4,590,443,163.42
61	Ministry of Local Government, Rural Development and Chieftaincy Matters	150,084,089.18	162,591,096.62	168,844,600.33
62	Community and Social Development Agency	214,076,667.06	231,916,389.31	240,836,250.44
63	Community Development Agency	82,071,123.18	88,910,383.45	92,330,013.58
64	Rural Electrification Board (REB)	1,920,185,375.55	2,080,200,823.51	2,160,208,547.49
65	Fire Service Department	344,433,251.74	373,136,022.72	387,487,408.21
66	Office of the Surveyor General of Enugu State	154,144,273.16	166,989,629.25	173,412,307.30
67	Ministry of Lands and Urban Development	421,938,318.11	457,099,844.62	474,680,607.88
68	Ministry of Budget and Planning	189,198,265.28	204,964,787.39	212,848,048.45
	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,044,873,061.71</b>	<b>1,131,945,816.85</b>	<b>1,175,482,194.42</b>
69	Judicial Service Commission	460,100,418.30	498,442,119.82	517,612,970.59
70	Ministry of Justice	145,430,039.88	157,549,209.87	163,608,794.87
71	Citizens' Rights and Mediation Centre	21,824,346.93	23,643,042.51	24,552,390.30
72	Administrator General/Public Trustee	10,174,582.26	11,022,464.11	11,446,405.04
73	Enugu State High Court	335,918,475.32	363,911,681.60	377,908,284.73
74	Customary Court of Appeal	71,425,199.02	77,377,298.94	80,353,348.90

S/N	MDAs	2025 Budget Ceiling (N)	2026 Budget Ceiling (N)	2027 Budget Ceiling (N)
	<b>REGIONAL SECTOR</b>	<b>1,168,372,795.23</b>	<b>1,265,737,194.83</b>	<b>1,314,419,394.63</b>
75	Ministry of Capital Territory Development	1,168,372,795.23	1,265,737,194.83	1,314,419,394.63
	<b>SOCIAL SECTOR</b>	<b>159,291,471,730.91</b>	<b>162,085,991,338.01</b>	<b>168,320,067,927.93</b>
76	Ministry of Youth and Sports	1,062,951,017.76	1,151,530,269.24	1,195,819,894.98
77	Rangers Management Corporation	24,962,409.88	27,042,610.71	28,082,711.12
78	Local Government Pension Board	21,602,085.47	23,402,259.26	24,302,346.16
79	Ministry of Children, Gender and Social Development	231,622,360.93	250,924,224.34	260,575,156.04
80	Ministry of Education	2,959,773,737.87	3,206,421,549.36	3,329,745,455.11
81	Enugu State Universal Basic Education Board	116,863,300,491.30	138,124,507,909.25	143,436,988,982.68
82	State University of Medical and Applied Sciences, Igbo-Eno	864,323,442.17	936,350,395.68	972,363,872.44
83	Enugu State Library Board	45,604,402.67	49,404,769.56	51,304,953.00
84	Agency for Mass Literacy	14,416,709.80	15,618,102.28	16,218,798.52
85	Examination Development Centre	55,296,106.31	59,904,115.17	62,208,119.60
86	Enugu State College of Education (Technical)	480,142,353.16	520,154,215.92	540,160,147.30
87	Enugu State University of Science and Technology (ESUT)	361,234,873.78	391,337,779.92	406,389,233.00
88	Institute of Management and Technology (IMT)	432,268,531.40	468,290,909.01	486,302,097.82
89	Enugu State Polytechnic Iwollo	850,282,086.61	921,138,927.16	956,567,347.44
90	Post-Primary Schools Management Board (PPSMB)	824,851,631.54	893,589,267.50	927,958,085.49
91	Enugu State Science Technical and Vocational School Board	422,842,221.38	458,079,073.16	475,697,499.05
92	Enugu State Scholarship and Education Loans Board	7,393,913.81	8,010,073.30	8,318,153.04
93	Ministry of Health	2,141,606,751.67	2,320,073,980.97	2,409,307,595.63
94	School of Health Technology, Oji River	100,689,720.63	109,080,530.68	113,275,935.71
95	School of Public Health Nursing/Health Technology, Nsukka	103,041,947.72	111,628,776.69	115,922,191.18
96	Enugu State Hospitals Management Board	314,022,315.85	340,190,842.18	353,275,105.34
97	Enugu State Primary Healthcare Agency	26,903,544,599.26	7,143,137,901.71	7,417,873,974.85
98	Enugu State Agency for Universal Health Coverage	135,385,070.13	146,667,159.31	152,308,203.90
99	ESUT Teaching Hospital Parklane	2,544,245,622.60	2,756,266,091.15	2,862,276,325.43

S/N	MDAs	2025 Budget Ceiling (N)	2026 Budget Ceiling (N)	2027 Budget Ceiling (N)
100	Ministry of Environment and Climate Change	480,046,343.89	520,050,205.88	540,052,136.87
101	Forestry Commission	55,925,399.06	60,585,848.98	62,916,073.95
102	Enugu State Waste Management Authority (ESWAMA)	990,095,584.27	1,072,603,549.62	1,113,857,532.30
	<b>GRAND TOTAL</b>	<b>497,200,944,000.01</b>	<b>538,634,356,000.00</b>	<b>559,351,062,000.00</b>

## **Attestation Form**

To: The Hon. Commissioner,  
Ministry of Budget and Planning,  
Enugu.

### **Re: 2025 Budget Proposal: (Name of MDA)**

We the undersigned being the Hon. Commissioner/Chief Executive and Permanent Secretary/Accounting Officer of (Name of MDA) hereby certify that the information and data contained in our 2025 Recurrent and Capital Budget submission to the Ministry of Budget and Planning, Enugu are correct and accurate.

We understand that any false information included herein may attract appropriate sanction

**Hon. Commissioner/Chief Executive**

Name.....

Signature.....

Date.....

**Permanent Secretary/Accounting Officer**

Name.....

Signature.....

Date.....

## ANNEXURE XI

### **SCHEDULE FOR THE BUDGET BILATERAL DISCUSSIONS OF YEAR 2025 RECURRENT AND CAPITAL ESTIMATE PROPOSALS BY MINISTRIES/DEPARTMENTS AND AGENCIES (MDAs)**

DAY	MINISTRY/DEPARTMENTS AND AGENCIES	DATE	TIME
1	a) Local Government Service Commission b) Office of the State Auditor-General c) Local Government Audit Department d) Local Government Pension Board e) Enugu State Independent Electoral Commission(ENSIEC)	Monday 7 <sup>th</sup> October, 2024	10:00 a.m. – 11.00 a.m. 11:00 a.m. - 12.00 noon 12:00 noon – 1.30 p.m.
2.	a) Ministry of Justice b) Citizens' Rights and Med. Centre c) Administrator General/Public Trustees d) Enugu State Justice Reform Team e) Legal Aids Council f) Enugu State High Court (Judiciary) g) Enugu State Multi Door Court House h) Customary Court of Appeal i) Judicial Service Commission	Tuesday 8 <sup>th</sup> October, 2024	10:00 a.m. – 12:00 noon -do- -do- 12:00 noon – 1:00p.m. 1:00p.m. – 2:00 p.m. 2:00pm – 3:00pm -do- 3.00pm – 4.00pm
3.	a) Ministry of Water Resources b) Enugu State Water Corporation c) Rural Water & Environmental Sanitation Agency (ENRUWASSA) d) Small Town Water Supply and Sanitation	Wednesday 9 <sup>th</sup> October, 2024	10:00 a.m. – 11:00 a.m. 11:00 a.m. – 1:00 pm -do- -do- -do-
4.	a) Ministry of Trade, Investment and Industries b) Small & Medium Scale Enterprises Promotion c) Enugu State Investment Development Authority d) Enugu State Marketing Company e) Enugu Capital Territory Development Authority	Thursday 10 <sup>th</sup> October, 2024	10:00 a.m. -do- -do- -do- -do-
5.	a) Office of the Deputy Governor b) Enugu State Boundary Adjustment Committee c) Enugu State Emergency Management Agency d) Council on Privatization and Commercialization e) Ministry of Youths & Sports f) NYSC g) Rangers Management Corporation h) Game Village Awgu	Friday 11 <sup>th</sup> October, 2024	10:00 a.m. -do- -do- -do- -do- -do- -do-
6.	a) Ministry of Information and Communication b) Enugu State Printing & Publishing Corporation c) E.S.B.S./TV d) Government Printing & Stationery Dept e) Ministry of Special Duties	Monday 14 <sup>th</sup> October, 2024	10:00 a.m. – 11.00 a.m. -do- -do- -do- 2pm-3pm
7.	a) Office of the Secretary to the State Government b) Enugu State Liaison Office Lagos c) Enugu State Liaison Office Abuja d) Hajj/Moslem Pilgrims Commission/Board e) Christian Pilgrim Commission/Board f) Economic Affairs and Parastatals	Tuesday 15 <sup>th</sup> October, 2024	10:00 a.m. – 1.00 p.m. -do- -do- -do- 1.00 p.m. – 2.00 p.m.



DAY	MINISTRY/DEPARTMENTS AND AGENCIES	DATE	TIME
	g) Enugu State Economic Development Unit h) State Focal Office World Bank Development Partner		
8.	a) Enugu State House of Assembly b) Civil Service Commission c) Ministry of Culture and Tourism d) Council for Arts and Culture e) Tourism Board f) Nike Lake Resort Hotel g) Ministry of Labour and Employment	Wednesday 16 <sup>th</sup> October, 2024	10:00 a.m. – 1:00 p.m. -do- -do- -do- -do- 1:00p.m. -do-
9.	a) Ministry of Agriculture and Agro-Industrialization b) Veterinary School Achi c) ENADEP/FADAMA d) Commercial Agricultural Dev. Project (CADP) e) APPEALS Enugu f) Enugu VCDP/IFAD g) ATASP h) Fertilizer Procurement and Distribution Company Ltd i) Ministry of Science and Technology	Thursday 17 <sup>th</sup> October, 2024	10:00 a.m. – 1:00 p.m. -do- -do- -do- -do- -do- -do- 1:00 p.m.
10.	a) Min. of Human Dev. & Poverty Eradication b) Office of the Head of Service c) Public Service Department d) Establishment, Pensions & Training Department e) Staff Development Center	Friday 18 <sup>th</sup> October, 2024	10:00a.m. -do- -do- -do- -do-
11.	a) Ministry of Local Govt, Chieftaincy & Rural Dev b) Fire Service Department c) Community Development Project (CDP) d) Community & Social Dev. Project (CSDP) e) Community Development Council f) Ministry of Energy and Mineral Resources g) Rural Electrification Board (REB) h) State Electricity Regulatory Commission	Monday 21 <sup>st</sup> October, 2024	10:00 a.m. -do- -do- -do- -do- 12:00pm -do- -do-
12.	a) Ministry of Children, Gender Affairs and Social Dev. b) Social Welfare Centre Emene c) Ministry of Lands and Urban Dev d) Office of the Survey General e) Ministry of Housing f) Enugu State Housing Development	Tuesday 22 <sup>nd</sup> October, 2024	10:00 a.m. – 11.00 a.m. -do- 11:00 a.m. – 1:00 p.m. -do- 1:00 pm – 3:00pm -do-
13.	a) Ministry of Health b) Enugu State Health Management Board c) Enugu State Primary Health Care Development Agency d) ESUT Teaching Hospital Parklane e) Enugu State Agency for the Control of Aids (ENSACA) f) Enugu State Agency for Universal Health Coverage	Wednesday 23 <sup>rd</sup> October, 2024	10:00 a.m. -do- -do- -do- -do- -do-
14.	a) Ministry of Environment and Climate b) Forestry Commission c) Enugu State Waste Management Authority (ESWAMA)	Thursday 24 <sup>th</sup> October, 2024	10:00 a.m. – 1.00 p.m. -do- -do- -do- -do-

DAY	MINISTRY/DEPARTMENTS AND AGENCIES	DATE	TIME
	d) Enugu State Structure for Signage and Advertisement Agency		
15.	Office of the Executive Governor b) Project Dev. & Implementation Dept. c) Dept. of Due Process & Budget Monitoring/Performance Improvement Bureau (PIB)/SERVICOM c) Enugu State Social Investment Agency d) Volunteer Service Agency f) Nigeria Security & Civil Defense	Friday 25 <sup>th</sup> October, 2024	10:00 a.m. – 11:00 a.m. 11: 00a.m. -do- -do- -do-
16	a) Ministry of Education b) Special Education Centre, Oji River c) Special Education Centre, Ogbete d) Enugu State Scholarship and Education Loans Board e) Agency for Mass Literacy f) Enugu State Library Board g) Post Primary Schools Management Board h) Enugu State Science/ Tech. Vocational Education Board i) Universal Basic Education Board	Monday 28 <sup>th</sup> October, 2024	10:00 a.m. -do- -do- -do- do- -do- -do- -do-
	a) Enugu State University of Sc& Tech ESUT b) ESUT College of Medicine c) Enugu State University of Medical Sciences, Igbo-Ano d) IMT e) Enugu State College of Education (Technical) f) Examination Development Centre g) College of Agriculture Iwollo h) College of Nursing Sciences Parklane, Enugu i) College of Health Tech Nsukka j) College of Health Tech Orji-river	Tuesday 29 <sup>th</sup> October, 2024	10:00 a.m. -do- -do- -do- do- -do- -do- -do- -do- -do-
17.	a) Ministry of Works and Infrastructure b) RAMP c) Ministry of Transport d) Coal City Transport Service e) ENTRACO	Wednesday 30 <sup>th</sup> October, 2024	10:00 a.m. – 1:00 p.m. -do- 1:00 p.m. -do- -do-
18.	a) Ministry of Finance b) Office of the Accountant-General c) Enugu State Internal Revenue Service d) Gaming Commission e) Ministry of Budget & Planning f) Economic Planning Commission g) Bureau of Statistics h) NG Cares i) SOCU	Thursday Oct 31 <sup>st</sup> 2024	10:00 a.m. -do- -do- -do-