DRAFT ESTIMATES OF ENUGU STATE OF NIGERIA, 2025

DRAFT 2025 BUDGET SIZE

EXPENDITURE TYPE	2024 APPROVED BUDGET	%	2024 REVISED BUDGET	%	2025 BUDGET	%
	₦		₦		₦	
RECURRENT	107,227,266,000	21	107,227,266,000	21	133,140,000,000	14
CAPITAL	414,334,120,000	79	414,334,120,000	79	837,944,000,000	86
TOTAL	**521,561,386,000**	**100**	**521,561,386,000**	**100**	**971,084,000,000**	**100**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF DRAFT 2025 BUDGET

ITEM	APPROVED BUDGET 2024	% ALLOCATION	REVISED BUDGET 2024	% ALLOCATION	BUDGET 2025	% ALLOCATION
	₦		₦		₦	
Opening Balance	11,000,000,000	2.87	11,000,000,000	2.87	32,000,000,000	4.62
Statutory Allocation	60,000,000,000	15.63	60,000,000,000	15.63	48,749,000,000	7.04
Value Added Tax (VAT)	44,000,000,000	11.46	44,000,000,000	11.46	74,924,000,000	10.82
Independent Revenue (IGR)	252,789,000,000	65.87	252,789,000,000	65.87	509,947,000,000	73.67
Excess Crude/other Revenue	16,000,000,000	4.17	16,000,000,000	4.17	26,559,000,000	3.84
TOTAL RECURRENT REVENUE	**383,789,000,000**	**100**	**383,789,000,000**	**100**	**692,179,000,000**	**100**
RECURRENT EXPENDITURE						
Personnel Cost	47,583,677,000	44.38	45,653,622,237	42.58	58,124,000,000	43.66
Consolidated Revenue Fund Charges (CRFC)	17,838,891,000	16.64	17,838,891,000	16.64	21,080,000,000	15.83
Overhead Cost	41,804,698,000	38.99	43,734,752,763	40.79	53,936,000,000	40.51
SUB TOTAL	**107,227,266,000**	**100**	**107,227,266,000**	**100**	**133,140,000,000**	**100**
SUMMARY OF CAPITAL RECEIPTS						
Transfer from Consolidated Revenue Fund	276,561,734,000	66.75	276,561,734,000	66.75	559,039,000,000	66.72
Internal and External Aids and Grants	27,922,386,000	6.74	27,922,386,000	6.74	15,200,000,000	1.81
Other Capital Receipts	6,100,000,000	1.47	6,100,000,000	1.47	80,202,000,000	9.57
Domestic Loans/Borrowing Receipts	71,000,000,000	17.14	71,000,000,000	17.14	55,000,000,000	6.56
International Loans/Borrowing Receipts	32,750,000,000	7.90	32,750,000,000	7.90	128,503,000,000	15.34
SUB TOTAL	**414,334,120,000**	**100**	**414,334,120,000**	**100**	**837,944,000,000**	**100**
SUMMARY OF RECURRENT EXPENDITURE BY SECTORS						
Administration Sector	37,112,022,817	34.61	39,751,772,817	37.07	49,002,642,094	36.81
Economic Sector	27,026,449,748	25.20	26,330,399,748	24.56	25,573,398,296	19.21
Law & Justice Sector	4,067,993,064	3.79	3,747,993,064	3.50	6,833,836,128	5.13
Regional Sector	207,271,600	0.19	207,271,600	0.19	281,093,200	0.21
Social Sector	38,813,528,771	36.20	37,189,828,771	34.68	51,449,030,282	38.64
TOTAL	**107,227,266,000**	**100**	**107,227,266,000**	**100**	**133,140,000,000**	**100**
SUMMARY OF CAPITAL EXPENDITURE BY SECTORS						
Administration Sector	20,877,662,350	5.04	22,912,764,350	5.53	26,873,613,000	3.21

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF DRAFT 2025 BUDGET

ITEM	APPROVED BUDGET 2024	% ALLOCATION	REVISED BUDGET 2024	% ALLOCATION	BUDGET 2025	% ALLOCATION
	₦		₦		₦	
Economic Sector	227,427,753,513	54.89	292,702,667,171	70.64	462,068,808,000	55.14
Law & Justice Sector	1,225,643,490	0.30	420,643,491	0.10	1,660,448,000	0.20
Regional Sector	1,443,550,000	0.35	516,000,000	0.12	1,554,350,000	0.19
Social Sector	163,359,510,648	39.43	97,782,044,988	23.60	345,786,781,000	41.27
TOTAL	**414,334,120,000**	**100**	**414,334,120,000**	**100**	**837,944,000,000**	**100**
BUDGET SIZE	**521,561,386,000**		**521,561,386,000**		**971,084,000,000**	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF TOTAL RECURRENT REVENUE, 2025

Revenue Head	Revenue Description	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
		₦	₦	₦	₦	₦	₦	₦
11010000	**SHARE OF FEDERATION ACCOUNTS ALLOCATION**	86,065,241,062	76,667,912,925	120,000,000,000	120,000,000,000	150,232,000,000	157,743,653,000	165,630,835,000
	Share of Federation Accounts Allocation - Sub Total	**86,065,241,062**	**76,667,912,925**	**120,000,000,000**	**120,000,000,000**	**150,232,000,000**	**157,743,653,000**	**165,630,835,000**
	INTERNALLY GENERATED REVENUE							
12010000	Tax Revenue	16,736,392,431	19,227,347,476	58,193,283,000	58,193,283,000	52,935,250,000	79,834,200,000	92,790,515,000
12020000	Licenses	673,230,959	402,606,347	2,469,790,000	2,469,790,000	1,179,900,000	1,148,175,000	1,263,172,000
12040000	Fees - General	8,469,750,538	12,334,711,107	36,166,909,000	36,166,909,000	94,285,870,000	110,857,591,000	127,040,276,000
12050000	Fines General	47,116,253	97,809,857	106,740,000	106,740,000	127,324,000	140,413,000	156,609,000
12060000	Sales - General	674,525,599	2,165,928,956	129,393,197,000	129,393,197,000	345,699,571,000	639,915,242,000	659,323,040,000
12070000	Earnings General	197,777,223	315,004,476	2,210,640,000	2,210,640,000	1,384,687,000	1,541,185,000	1,698,004,000
12080000	Rent on Government Building General	86,117,227	93,728,075	105,566,000	105,566,000	188,512,000	125,274,000	129,433,000
12090000	Rent on Lands and Others General	591,105,058	1,349,105,004	22,438,105,000	22,438,105,000	3,908,222,000	4,284,044,000	4,824,449,000
12100000	Repayments General	5,485,517,287	1,546,912,168	1,492,931,000	1,492,931,000	10,000,040,000	12,500,720,000	13,025,730,000
12110000	Investment Income	176,385,935	31,031,121	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
12120000	Interest Earned	732,000	890,261	1,301,000	1,301,000	2,146,000	2,359,000	16,257,000
12140000	Miscellaneous General	25,848,167	1,075,000	50,538,000	50,538,000	75,478,000	112,891,000	169,040,000
	Internally Generated Revenue (IGR) - Sub Total	**33,164,498,676**	**37,566,149,847**	**252,789,000,000**	**252,789,000,000**	**509,947,000,000**	**850,622,094,000**	**900,596,525,000**
Total Revenue		**119,229,739,738**	**114,234,062,772**	**372,789,000,000**	**372,789,000,000**	**660,179,000,000**	**1,008,365,747,000**	**1,066,227,360,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF RECURRENT REVENUE BY ORGANISATION BY SECTOR, 2025

Sector Code/Desc	Organisation Code	Organisation Name	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
			₦	₦	₦	₦	₦	₦	₦
1	**Administrative Sector**		**74,397,113**	**85,721,751**	**422,736,000**	**422,736,000**	**235,879,000**	**214,767,000**	**238,753,000**
	11001001	Office of the Executive Governor	2,442,743	8,212,100	7,300,000	7,300,000	6,250,000	8,420,000	9,570,000
	11013001	Office of the Secretary to the State Government	31,732,155	42,632,623	58,150,000	58,150,000	67,967,000	68,850,000	69,950,000
	23001001	Ministry of Information and Communication	153,000	-	166,000	166,000	1,166,000	1,600,000	1,805,000
	23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV	22,516,055	18,913,348	75,540,000	75,540,000	100,250,000	60,300,000	70,350,000
	23013001	Government Printing and Stationery Dept. (Govt. Press)	16,000	95,000	251,000,000	251,000,000	35,000,000	46,000,000	47,000,000
	23055001	Enugu State Printing and Publishing Company (Daily Star)	5,892,020	5,219,330	5,600,000	5,600,000	10,006,000	11,907,000	13,308,000
	40001001	Office of the State Auditor General	1,828,397	410,000	5,500,000	5,500,000	2,400,000	2,780,000	3,330,000
	40001002	Office of the Auditor General for Local Government	707,200	1,611,600	5,430,000	5,430,000	2,940,000	2,010,000	1,740,000
	47001001	Civil Service Commission (CSC)	1,130,000	884,000	1,850,000	1,850,000	1,400,000	1,600,000	1,600,000
	47001002	Local Government Service Commission	-	-	1,000,000	1,000,000	1,000,000	1,200,000	1,300,000
	48001001	Enugu State Independent Electoral Commission	-	-	5,600,000	5,600,000	300,000	-	300,000
	66001001	Ministry of Human Development and Poverty Eradication	7,979,543	7,743,750	5,600,000	5,600,000	7,200,000	10,100,000	18,500,000
2	**Economic Sector**		**112,252,608,475**	**106,035,399,628**	**354,873,745,500**	**354,873,745,500**	**639,937,545,000**	**984,451,840,000**	**1,041,464,801,000**
	15001001	Ministry of Agriculture and Agro-Industrialization	10,482,500	29,958,700	11,970,000	11,970,000	1,935,000,000	2,010,900,000	2,112,400,000
	20001001	Ministry of Finance and Economic Development	293,688,146	150,091,668	281,500,000	281,500,000	290,000,000	292,000,000	294,000,000
	20007001	Office of the State Accountant- General	86,065,241,062	76,667,912,925	120,000,000,000	120,000,000,000	150,232,000,000	157,743,653,000	165,630,835,000
	20008001	Enugu State Internal Revenue Service	23,077,080,080	19,464,934,625	60,000,000,000	60,000,000,000	62,000,000,000	91,100,000,000	104,355,000,000
	20012001	Enugu State Gaming/Lotto Commission	171,207,330	209,877,727	4,100,000,000	4,100,000,000	412,565,000	437,805,000	505,695,000
	22001001	Ministry of Trade Investment and Industry	94,652,500	270,289,161	240,700,000	240,700,000	439,300,000	492,100,000	530,000,000
	22001002	Enugu State Investment Development Authority	-	-	3,100,000	3,100,000	11,170,000	11,200,000	11,370,000
	22018003	Enugu Marketing Company	-	-	95,000,000	95,000,000	54,000,000	76,000,000	58,300,000
	28001001	Ministry of Innovation, Science and Technology	16,250,000	6,510,000	650,000	650,000	5,000,000	6,000,000	6,500,000
	29001001	Ministry of Transport	367,455,286	720,905,183	10,000,000,000	10,000,000,000	47,000,000,000	50,666,270,000	59,775,385,000
	29053001	Enugu State Transport Company ENTRACO	-	-	66,000,000	66,000,000	65,000,000	76,000,000	490,000,000
	29053002	Coal City Transport Services	3,369,850	-	5,000,000	5,000,000	195,000,000	214,500,000	235,850,000
	31001001	Ministry of Energy and Mineral Resources	-	433,740,000	5,908,150,000	5,908,150,000	20,702,000,000	27,673,000,000	31,783,200,000
	35002001	Enugu State Electricity Regulatory Commission	-	-	-	-	780,000,000	818,999,000	858,002,000
	34001001	Ministry of Works and Infrastructure	31,800,000	144,277,300	50,000,000	50,000,000	258,700,000	243,000,000	265,200,000
	36001001	Ministry of Culture and Tourism	800,000	1,571,500	2,000,000	2,000,000	2,900,000	3,450,000	3,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF RECURRENT REVENUE BY ORGANISATION BY SECTOR, 2025

Sector Code/Desc	Organisation Code	Organisation Name	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
			₦	₦	₦	₦	₦	₦	₦
	36004001	Enugu State Council for Arts and Culture	-	-	-	-	7,000,000	7,000,000	7,000,000
	36052001	Tourism Board	-	-	18,050,000	18,050,000	18,050,000	19,350,000	20,500,000
	51001001	Ministry of Local Government, Rural Development and Chieftaincy Affairs	65,863,500	50,082,926	59,950,000	59,950,000	76,890,000	58,590,000	61,410,000
	51007001	Fire Service Department	4,890,000	5,491,500	16,700,000	16,700,000	16,700,000	18,960,000	20,760,000
	52001001	Ministry of Water Resources	2,172,500	4,096,500	4,000,000	4,000,000	5,110,000	8,000,000	8,270,000
	52102001	Enugu State Water Corporation	92,885,195	189,363,801	3,832,500,000	3,832,500,000	3,774,500,000	8,541,995,000	8,542,900,000
	52103001	Enugu State Rural Water Supply and Sanitation Agency (EN-RUWASSA)	-	-	-	-	1,000,000	1,200,000	1,300,000
	53001001	Ministry of Housing	6,355,000	361,089,549	135,500,000	135,500,000	50,000,000,000	62,258,500,000	70,410,500,000
	53010001	Enugu State Housing Development Corporation	986,644,228	4,916,524,654	75,311,625,500	75,311,625,500	100,000,000,000	104,698,748,000	106,358,424,000
	60001001	Ministry of Lands and Urban Development	908,512,799	2,340,694,640	24,676,050,000	24,676,050,000	4,394,460,000	6,826,620,000	8,958,500,000
	60002001	Office of the Surveyor General	53,258,500	67,987,269	55,300,000	55,300,000	119,500,000	148,000,000	160,000,000
	60003001	Enugu New City Corporation	-	-	50,000,000,000	50,000,000,000	97,141,700,000	210,000,000,000	220,000,000,000
		Enugu State Geographical Information System (ENGIS)	-	-	-	-	100,000,000,000	260,000,000,000	260,000,000,000
3	**Law and Justice Sector**		**379,055,625**	**309,257,642**	**511,725,000**	**511,725,000**	**518,530,000**	**679,285,000**	**734,990,000**
	26001001	Ministry of Justice	10,068,490	14,637,820	8,740,000	8,740,000	19,940,000	20,640,000	19,740,000
	26007001	Citizens' Rights and Mediation Centre	154,100	268,100	335,000	335,000	340,000	345,000	350,000
	26051001	Enugu State High Court	334,337,782	277,429,152	462,550,000	462,550,000	452,200,000	610,250,000	664,400,000
	26051025	Enugu State Multi Door Court House	3,699,492	1,922,570	10,100,000	10,100,000	11,050,000	11,050,000	11,500,000
	26052001	Customary Court of Appeal	30,795,762	15,000,000	30,000,000	30,000,000	35,000,000	37,000,000	39,000,000
4	**Regional Sector**		**146,394,248**	**304,118,489**	**492,000,000**	**492,000,000**	**555,000,000**	**659,500,000**	**714,300,000**
	65001001	Enugu Capital Territory Development Authority	146,394,248	304,118,489	492,000,000	492,000,000	555,000,000	659,500,000	714,300,000
5	**Social Sector**		**6,377,284,276**	**7,499,565,263**	**16,488,793,500**	**16,488,793,500**	**18,932,046,000**	**22,360,355,000**	**23,074,516,000**
	13001001	Ministry of Youth and Sport	5,760,000	10,543,525	13,830,000	13,830,000	14,502,000	14,673,000	14,874,000
	13002001	Rangers Management Corporation	5,800,000	188,500,000	1,120,000,000	1,120,000,000	1,145,000,000	1,205,000,000	1,265,000,000
	14001001	Ministry of Children, Gender Affairs and Social Development	6,515,400	10,215,500	12,150,000	12,150,000	15,315,000	16,336,000	17,422,000
	17001001	Ministry of Education	46,560,000	57,334,500	69,300,000	69,300,000	113,650,000	118,500,000	128,190,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF RECURRENT REVENUE BY ORGANISATION BY SECTOR, 2025

Sector Code/Desc	Organisation Code	Organisation Name	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
			₦	₦	₦	₦	₦	₦	₦
	17003001	Enugu State Universal Basic Education Board	16,543,260	1,350,000	6,400,000	6,400,000	8,400,000	6,400,000	6,400,000
	17008001	Enugu State Library Board	477,200	615,000	1,275,000	1,275,000	1,405,000	1,520,000	1,630,000
	17009001	Examinations Development Centre	565,849,200	952,546,000	736,130,000	736,130,000	1,000,000,000	1,077,000,000	1,153,000,000
	17010001	Agency for Mass Literacy	70,000	260,000	350,000	350,000	600,000	600,000	600,000
	17018001	Enugu State Polytechnic Iwollo	7,551,354	13,260,027	56,780,000	56,780,000	54,805,000	55,955,000	61,549,000
	17019001	Enugu State College of Education (Technical)	125,061,938	72,073,318	191,426,000	191,426,000	133,495,000	520,615,000	578,752,000
	17021001	Enugu State University of Science and Technology (ESUT)	2,196,229,721	1,168,111,828	5,485,758,700	5,485,758,700	4,926,780,000	5,174,016,000	5,430,229,000
	17021002	ESUT College of Medicine (Teaching Hospital)	44,876,000	48,655,261	32,540,000	32,540,000	60,300,000	68,580,000	89,450,000
	17021003	State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)	415,662,436	381,153,930	543,243,000	543,243,000	828,700,000	1,511,837,000	2,017,346,000
	17033001	Institute of Management and Technology (IMT)	1,620,125,904	1,562,121,585	2,015,645,800	2,015,645,800	2,152,184,000	2,159,837,000	2,170,707,000
	17051001	Post-Primary Schools Management Board (PPSMB)	2,715,050	850,000	745,500,000	745,500,000	3,000,000	3,500,000	4,000,000
	17054001	Enugu State Science Technical and Vocational Sch. Mgt. Board	55,200,000	4,397,600	66,280,000	66,280,000	18,000,000	18,900,000	19,845,000
	17102002	Enugu State College of Health Technology, Oji River	-	40,102,450	58,000,000	58,000,000	122,704,000	123,704,000	124,704,000
	17104001	Enugu State College of Nursing Sciences and Health Technology, Nsukka	-	18,931,200	28,905,000	28,905,000	61,473,000	73,515,000	76,377,000
	17104002	Enugu State College of Nursing Sciences, Parklane/Awgu	-	-	-	-	155,520,000	158,000,000	162,000,000
	21001001	Ministry of Health	16,631,800	27,072,000	77,850,000	77,850,000	79,000,000	89,400,000	96,400,000
	21027017	ESUT Teaching Hospital Parklane, Enugu	870,013,874	1,362,608,517	1,743,030,000	1,743,030,000	2,733,023,000	4,099,537,000	5,427,121,000
	21102001	State Health Board (SHB)	55,824,740	62,105,020	31,000,000	31,000,000	117,400,000	121,100,000	127,400,000
	21003001	Enugu State Primary Healthcare Development Agency	-	3,576,347	-	-	60,000,000	84,000,000	70,200,000
	35001001	Ministry of Environment and Climate Change	108,073,857	417,838,671	128,560,000	128,560,000	24,100,000	25,930,000	29,430,000
	35001003	Enugu State Structure for signage and Advertisement Agency	17,051,724	346,991,192	26,000,000	26,000,000	2,455,000,000	2,455,000,000	3,122,000,000
	35002001	Forestry Commission	407,000	3,310,000	840,000	840,000	4,090,000	4,400,000	4,750,000
	35053001	Enugu State Waste Management Authority (ESWAMA)	192,214,817	741,157,792	3,298,000,000	3,298,000,000	2,415,000,000	2,949,500,000	641,140,000
	51001002	Local Government Pension Board	2,069,000	3,884,000	-	-	228,600,000	223,000,000	234,000,000
Grand Total			**119,229,739,738**	**114,234,062,772**	**372,789,000,000**	**372,789,000,000**	**660,179,000,000**	**1,008,365,747,000**	**1,066,227,360,000**

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL RECEIPTS BY ORGANISATION

Organisation Code & Name	Revenue and Project Description	Economic Code	Fund Code	Actual 2023 ₦	Actual (to Period 12) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
Aid & Grants										
11018001	**Enugu State Coordinating Unit (SCCU)**									
	11018001/13010200	Reimbursement from NG-CARES	03000	0	0	8,822,386,000.00		0	0	0
	Enugu State Coordinating Unit (SCCU) Total			-	-	**8,822,386,000.00**	-	-	-	-
14001004	**Family Support Programme Center**									
	14001005/13010101	Nigeria for Women Programme Grant	03000	0	0	5,000,000,000.00			0	0
	Family Support Programme Center Total			-	-	**5,000,000,000.00**	-	-	-	-
15001001	**Ministry of Agriculture and Agro-Industrialization**									
	15001001/13000001	Federal Government Grant for Food Security NPFS	03000	0	0	0	0	0	103,400,000	134,420,000
	15001001/13010104	International Fund for Agricultural Development (IFAD)	03000	0	0	1,500,000,000.00		2,100,000,000	0	0
	21001001/13000002	Livestock Productivity and Resilienc Support project L-Press	03000	0	0		0	6,000,000,000	0	0
	15001001/13000105	Agricultural Transformation Agenda Support Program-1 Grant	03000	0	0	3,000,000,000	0	500,000,000		0
	Ministry of Agriculture and Agro-Industrialization Total			-	-	4,500,000,000.00	-	8,600,000,000.00	103,400,000.00	134,420,000.00
17003001	**Enugu State Universal Basic Education Board**									
	17003001/13000001	Federal Government Grant for UBE	03000	1,686,062,814	0	2,500,000,000		3,500,000,000	0	0
	Enugu State Universal Basic Education Board Total			1,686,062,814	0	2,500,000,000	0	3,500,000,000	0	0
20001001	**Ministry of Finance and Economic Development**									
	20001001/13010101	State Fiscal Transparency Accountability and Sustainability	03000	3,331,935,000	1,705,968,600	0	0	0		
	Ministry of Finance and Economic Development Total			3,331,935,000	1,705,968,600	0	0	0	0	0
21001001	**Ministry of Health**									
	21001001/13000002	Basic Healthcare Provision Fund	03000	0	0	1,000,000,000	0	2,000,000,000	0	0
	Ministry of Health Total			-	-	**1,000,000,000.00**	-	**2,000,000,000.00**	-	-
	Ministry of Water Resources									

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL RECEIPTS BY ORGANISATION

Organisation Code & Name	Revenue and Project Description	Economic Code	Fund Code	Actual 2023 ₦	Actual (to Period 12) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
	21001001/13000002	Water Aid	03000	0	0		0	500,000,000	0	0
	Ministry of Water Resources Total			-	-	-	-	**500,000,000.00**	-	-
35001002	**Nigerian Erosion Watershed Programme**									
	35001002/13010101	Nigerian Erosion and Watershed Management Projects Grant	03000	0	0	5,200,000,000.00	0		0	0
	Nigerian Erosion Watershed Programme Total			-	-	**5,200,000,000.00**	-	-	-	-
Grand Total				**5,017,997,814**	**1,705,968,600**	**27,022,386,000**	**0**	**14,600,000,000**	**113,400,000**	**134,420,000**
EXTERNAL GRANT										
38001001	**State Economic Planning Commission**									
	38001001/13000001	Grants from UNICEF	03000	0	0	400,000,000	0	300,000,000	0	0
	38001001/13000002	Federal Government Grant for SDGs	03000	0	0					
	State Economic Planning Commission Total			-	-	**400,000,000.00**	-	**300,000,000.00**	-	-
64001001	**Ministry of Budget and Planning**									
	64001001/13010101	COVID-19 Action Recovery and Economic Stimulus (CARES)	03000	0	0	0		0	0	0
	64001001/13010100	Grant From UNICEF for nutrition programme	03000	0	0	500,000,000	0	300,000,000	0	0
	Ministry of Budget and Planning Total			-	-	**500,000,000.00**	-	**300,000,000.00**	-	-
Grand Total				**0**	**0**	**900,000,000.00**	**0**	**600,000,000.00**	**0**	**0**
					Transfer from Consolidated Revenue Fund					
20001001	Ministry of Finance and Economic Development									
	20007001/1401010	Transfer from Consolidated Revenue Fund -Ministry of Finance	2000	0		276,561,734,000.00		559,039,000,000.00	0	0
	Ministry of Finance and Economic Development Total					**276,561,734,000**		**559,039,000,000**	0	0
Sub Total						**276,561,734,000**	-	559,039,000,000	-	-
	Domestic Loans/Borrowings									
64001001	**Ministry of Budget and Planning**									
	20001001/14030101	COVID-19 Action Recovery and Economic Stimulus (CARES)	03000	0	0		0	5,000,000,000.00	0	0

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL RECEIPTS BY ORGANISATION

Organisation Code & Name	Revenue and Project Description	Economic Code	Fund Code	Actual 2023 ₦	Actual (to Period 12) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
Ministry of Budget and Planning Total				-	-	-	-	**5,000,000,000.00**	-	-
20007001	**Office of the State Accountant- General**									
	20007001/14030101	Loan from Deposit Money Banks	03000	10,000,000,000	0	71,000,000,000		50,000,000,000	0	0
	20007001/14030102	Other Loans/Contractual Financing	03000	0	0	0	0	0	0	0
	20007001/14030103	Federal Government - Budget Facility (Bond, Support, etc.)	03000	15,035,902,286	0	0	0	0	0	0
	20007001/14030104	Health Care Facility Loan	03000	0	0	0	0	0	0	0
Office of the State Accountant- General Total				**25,035,902,286**	**0**	**71,000,000,000**	**0**	**50,000,000,000**	**0**	**0**
52001001	**Ministry of Water Resources**									
	52001001/14030201	National Urban Water Sector Reform Program (3RD NUWSRP)	03000	0	0	0	0	0		
Ministry of Water Resources Total				**0**	**0**	**0**	**0**	**0**	**0**	**0**
Grand Total				**25,035,902,286**	**0**	**71,000,000,000**	**0**	**55,000,000,000**	**0**	**0**
International Loans/Borrowings										
15102001	**Enugu State Agricultural Development Programme (ENADEP)**									
	15102001/14030201	World Bank Loan for FADAMA	03000	0	0	0	0	0	0	0
	15102001/14030202	Special Agro Processing Zone (SAP 2)	03000	0	0			50,000,000,000.00	0	0
	15102001/14030203	International Fund for Agricultural Development -Value	03000	1,000,000	0	300,000,000		900,000,000	0	0
Enugu State Agricultural Development Programme (ENADEP) Total				**1,000,000**	**0**	**300,000,000**	**0**	**50,900,000,000**	**0**	**0**
21003001	**Enugu State Primary Health Care Development Agency**									
	21007001/14000001	World Bank Loan for Primary Health Care	03000	0	0	6,900,000,000.00	0		0	0
Enugu State Primary Health Care Development Agency Total				-	-	**6,900,000,000.00**	-	-	-	-
22001002	**Enugu State Investment Development Authority**									
	22001002/14030201	State Action on Business Environment Reform (SABER)	03000	0	0		0	10,000,000,000.00	0	0
Enugu State Investment Development Authority Total				**0**	**0**	**0**	**0**	**10,000,000,000.00**	**0**	**0**

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL RECEIPTS BY ORGANISATION

Organisation Code & Name	Revenue and Project Description	Economic Code	Fund Code	Actual 2023 ₦	Actual (to Period 12) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
34001002	**Rural Access Mobility Project (RAMP)**									
	34001002/14030201	World Bank Loan for Rural Access Mobility Project (RAMP)	03000	0	0	50,000,000	0	30,603,000,000	0	0
	Rural Access Mobility Project (RAMP) Total			-	-	**50,000,000.00**	-	**30,603,000,000.00**	-	-
52001001	**Ministry of Water Resources**									
	52001001/14030202	Partnership for the Expanded water Supply, Sanitation and	02000	0	0	500,000,000	0			0
		PWASH Program						1,000,000,000	0	0
	Ministry of Water Resources Total			-	-	**500,000,000.00**	-	**1,000,000,000.00**	-	-
52102001	**Enugu State Water Corporation**									
	52102001/14030201	3RD NUWSRP, Enugu (Agente Francaise De Development (AFD)	03000	0	0	25,000,000,000	0	36,000,000,000	0	0
	Enugu State Water Corporation Total			**0**	**0**	**25,000,000,000.00**	**0**	**36,000,000,000.00**	**0**	**0**
Grand Total				**1,000,000**	**0**	**32,750,000,000**	**0**	**128,503,000,000**	**0**	**0**
	Other Capital Receipts									
20007001	**Office of the State Accountant- General**									
		Infrastructural Development						80,000,000,000		
	Office of the State Accountant- General Total							**80,000,000,000**		
38001001	**State Economic Planning Commission**									
	38001001/14020202	Health Reform Programme	03000	0	0	125,000,000	0	100,000,000	100,000,000	100,000,000
	38001001/14020205	Sports (Support to Ranger FC)	03000	0	0	125,000,000	0	102,000,000	102,000,000	102,000,000
	38001001/14020206	MDG - CGS Funding (LG)	03000	3,170,893	1,260,000	0	0	0	0	0
	State Economic Planning Commission Total			**3,170,893**	**1,260,000**	**250,000,000**	**0**	**202,000,000**	**202,000,000**	**202,000,000**
	Sub Total			**3,170,893**	**1,260,000**	**250,000,000**	**0**	**80,202,000,000**	**202,000,000**	**202,000,000**
Grand Total				**30,058,070,993**	**1,707,228,600**	**131,922,386,000**	**0**	**837,944,000,000**	**315,400,000**	**336,420,000**

DRAFT SUMMARY 2025 RECURRENT EXPENDITURE BY SECTOR BY ORGANIZATION

ORG CODE	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST '2025	OVERHEAD COST '2025	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025	TOTAL RECURRENT PROVISION '2025	TOTAL RECURRENT PROVISION '2026	TOTAL RECURRENT PROVISION '2027	TOTAL RECURRENT PROVISION FOR THREE YEARS
		N	N	N	N	N	N	N
1	**ADMINISTRATIVE SECTOR**							
11001001	Office of the Executive Governor	460,238,200	26,168,200,000		26,628,438,200	27,154,450,110	28,178,612,616	**122,276,164,710**
11001002	Deputy Governor's office	46,361,810	359,150,000		405,511,810	418,329,901	420,763,896	**1,957,415,331**
11003001	Boundary Adjustment programme		8,050,000		8,050,000	10,550,000	10,550,000	**47,750,000**
11008001	State Emergency Management Agency		94,400,000		94,400,000	94,400,000	94,400,000	**472,000,000**
11004001	State Comm on PrivatisationCommercialisation		19,650,000		19,650,000	19,650,000	19,650,000	**98,250,000**
11010001	Budget Monitoring and Due Process		29,200,000		29,200,000	29,700,000	29,700,000	**143,500,000**
	Enugu State Social Investment Programme (SIP)		2,750,000		2,750,000	2,750,000	2,750,000	**13,750,000**
					-			**0**
11013001	**Office of the Secretary to State Government**	572,610,240	827,300,000		1,399,910,240	1,456,640,752	1,527,202,790	**6,913,271,472**
11013002	Economic Affairs and Parastatals		4,500,000		4,500,000	4,500,000	4,500,000	**22,500,000**
	State Focal Office World Bank Development Partner		4,860,000		4,860,000	4,860,000	4,860,000	**24,300,000**
11016001	Enugu State Economic Development Unit		4,850,000		4,850,000	4,850,000	4,850,000	**24,250,000**
	Enugu State Economic affairs Unit		4,850,000		4,850,000	4,850,000	4,850,000	**24,250,000**
11021001	Enugu State Liaison Office Lagos	36,837,654	74,700,000		111,537,654	112,537,654	112,537,654	**558,688,270**
11021002	Enugu State Laison Office Abuja	51,695,522	55,100,000		106,795,522	109,380,298	112,094,313	**480,866,864**
11033001	Enugu State Action Committee on AIDS (ENSACA)		25,980,000		25,980,000	25,980,000	25,980,000	**120,900,000**
11037001	Hajj/Moslem Pilgrims commission/ board		70,100,000		70,100,000	70,100,000	70,100,000	**300,500,000**
11038002	Christian Pilgrim commission /board		609,000,000		609,000,000	609,000,000	609,000,000	**2,545,000,000**
11052001	SERVICOM Department		26,600,000		26,600,000	26,600,000	26,600,000	**132,400,000**
11101001	Project Development and Implementation Dept		37,820,000		37,820,000	37,820,000	37,820,000	**170,250,000**
11184001	Volunteer Service Agency		4,250,000		4,250,000	4,250,000	4,250,000	**21,250,000**
					-			**0**
12003001	Enugu State House of Assembly	470,000,000	2,125,800,000		2,595,800,000	2,595,800,000	2,595,800,000	**12,536,558,226**
23001001	Ministry of Information and Communication	205,633,600	57,420,000		263,053,600	273,335,280	284,131,044	**1,087,016,080**
23003001	Enugu State Broadcasting Service Radio/TV	112,847,800	298,400,000	86,000,000	497,247,800	504,862,820	504,862,820	**2,560,008,580**
23013001	Government Printing and Stationary Dept (Govt Press)	63,522,152	5,900,000		69,422,152	72,598,260	75,933,173	**286,164,716**
	Enugu State Printing and Publishing Company	42,431,500	43,780,000	39,200,000	125,411,500	128,524,095	130,751,749	**570,720,595**
25001001	Office of the Head of Service	1,638,476,582	313,850,000	12,600,000,000	14,552,326,582	16,134,750,411	17,223,270,432	**66,584,580,157**
	Consolidated Fund (Pensions, Gratuities Arrears & Death Benefit State Wide)				-			**0**
25005001	Establishment, Pensions and Training		2,650,000		2,650,000	2,650,000	2,650,000	**13,250,000**
25005001	Public Service Department (PSD)		1,880,000		1,880,000	1,880,000	1,880,000	**9,400,000**
40001001	Office of the Auditor General of the State	102,789,336	84,650,000		187,439,336	184,378,803	189,775,243	**766,946,811**
					-			**0**
40001002	Office of the Auditor General for Local Govt	76,383,874	14,200,000		90,583,874	94,403,068	98,413,221	**380,354,690**
47001001	Civil Service Commission	101,895,600	93,470,000		195,365,600	186,960,380	193,309,899	**813,698,980**
47001001	Local Government Service Commission	46,516,664	9,000,000		55,516,664	57,842,497	60,284,622	**225,392,489**
48001001	Enugu State Indendent Electoral Commission	192,840,650	152,750,000		345,590,650	355,232,683	365,856,817	**1,925,154,633**
	Ministry of Special Duties	59,829,940	22,950,000		82,779,940	85,971,437	89,112,509	

DRAFT SUMMARY 2025 RECURRENT EXPENDITURE BY SECTOR BY ORGANIZATION

ORG CODE	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST '2025	OVERHEAD COST '2025	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025	TOTAL RECURRENT PROVISION '2025	TOTAL RECURRENT PROVISION '2026	TOTAL RECURRENT PROVISION '2027	TOTAL RECURRENT PROVISION FOR THREE YEARS
		N	N	N	N	N	N	N
66001001	Ministry of Human Dev and Poverty Reduction	58,779,470	279,741,500		338,520,970	368,460,114	409,546,036	**1,729,364,524**
	TOTAL ADMIN SECTOR	4,339,690,594	31,937,751,500	12,725,200,000	49,002,642,094	51,248,848,561	53,526,648,831	225,835,867,126
					-			**0**
2	**ECONOMIC SECTOR**				-			**0**
15001001	Ministry of Agriculture and Agro Allied Industrialisation	725,280,400	98,700,000		823,980,400	788,744,420	846,246,641	**3,752,785,620**
15026002	Veterinary School Achi		3,900,000		3,900,000	3,900,000	3,900,000	**19,500,000**
15102001	Enugu State Agricultural Development Programme		5,800,000		5,800,000	5,800,000	5,800,000	**29,000,000**
15102003	Fertilizer Procurement Distribution Agency		2,400,000		2,400,000	2,400,000	2,400,000	**12,000,000**
					-			**0**
20001001	Ministry of Finance and Economic Development HQTRS	547,718,320	339,050,000		886,768,320	924,154,236	963,409,448	**4,639,909,196**
20007001	Office of the Accountant General	830,000,000	1,244,450,000	8,250,000,000	10,324,450,000	11,026,950,000	11,133,525,000	**63,762,195,237**
	Consolidated fund (Domestic loan/Foreign loan repayment with interest)				-			**0**
20008001	Board of Internal Revenue	561,658,492	3,828,600,000		4,390,258,492	4,553,541,417	5,083,028,487	**18,578,766,893**
20012001	Enugu State Gaming Commission	47,978,398	4,900,000		52,878,398	55,277,318	57,796,184	**222,462,512**
					-			**0**
22001001	Ministry of Trade, Industry and Investements	343,905,068	51,360,000		395,265,068	412,960,321	431,015,337	**1,762,036,125**
	Enug State Investment Dev Authority(ESIDA)		11,170,000		11,170,000	11,170,000	11,170,000	**57,786,663**
22018001	Small and Medium Scale Enterprises Promotion		301,100,000		301,100,000	242,670,000	242,670,000	**1,089,710,000**
22018003	Enugu State Marketing Company		26,000,000		26,000,000	26,500,000	26,500,000	**127,300,000**
22052001	Nike Lake Resort Hotel				-			**0**
22052002	Presidential Hotel				-			**0**
					-			**0**
27001001	Ministry of Labour and Productivity	31,999,638	78,830,000		110,829,638	75,529,620	77,209,601	**407,798,534**
28001001	Ministry of Science and Technology (ICT)	69,770,560	84,160,000		153,930,560	159,419,088	166,082,042	**693,470,768**
29001001	Ministry of Transport	655,111,998	255,990,000		911,101,998	1,154,657,598	1,159,550,978	**4,362,633,592**
29053001	ENTRACO	25,406,118	6,700,000		32,106,118	33,376,424	34,710,245	**136,394,778**
29053002	Coal City Transport Services	114,281,280	109,600,000		223,881,280	229,895,344	235,895,111	**960,040,384**
					-			**0**
34001001	Ministry of Works and Infrastructure	373,918,654	1,159,350,000		1,533,268,654	1,558,464,587	1,578,095,316	**7,291,710,549**
					-			**0**
36001001	Ministry of Culture and Tourism	149,264,364	19,500,000		168,764,364	176,227,582	184,063,961	**745,100,674**
36004001	Council for Arts and Culture	25,643,728	2,350,000	3,800,000	31,793,728	33,075,914	34,422,210	**134,607,098**
36052001	Tourism Board	35,562,288	14,150,000	4,000,000	53,712,288	56,390,402	58,257,423	**237,277,266**
					-			**0**
38001001	State Economic Planning Commission	82,107,306	52,000,000		134,107,306	139,312,671	143,623,305	**590,434,589**
	State Bureau of Statistics	86,777,960	155,400,000		242,177,960	249,516,858	257,072,701	**895,950,738**
					-			**0**
52001001	Ministry of water Resources	109,044,240	41,900,000		150,944,240	157,496,452	163,221,275	**649,829,172**
52102001	Enugu State Water Coperation	608,442,740	539,100,000	42,000,000	1,189,542,740	1,220,964,877	1,252,908,121	**6,140,693,097**
52103001	Rural water Supply and Sanitation Agency	20,671,360	5,430,000		26,101,360	27,134,928	28,220,174	**110,869,008**
52104001	Small Town Water and Sanitation Agency		5,950,000		5,950,000	5,950,000	5,950,000	**29,750,000**
					-			**0**

DRAFT SUMMARY 2025 RECURRENT EXPENDITURE BY SECTOR BY ORGANIZATION

ORG CODE	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST '2025	OVERHEAD COST '2025	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025	TOTAL RECURRENT PROVISION '2025	TOTAL RECURRENT PROVISION '2026	TOTAL RECURRENT PROVISION '2027	TOTAL RECURRENT PROVISION FOR THREE YEARS
		N	N	N	N	N	N	N
53001001	Ministry of Housing	61,960,826	21,210,000		83,170,826	86,768,867	90,021,811	**354,691,345**
53010001	State Housing Corporation				-			**0**
60001001	Ministry of Lands and Urban Development	700,308,220	84,600,000		784,908,220	825,423,631	862,189,813	**3,264,748,291**
	Office of the Survey General	176,933,760	20,000,000		196,933,760	206,280,448	215,569,470	**844,081,728**
64001001	Ministry of Budget and Planning	65,861,968	521,500,000		587,361,968	397,755,066	399,212,820	**2,219,940,970**
	Ministry of Energy and Mineral Resources	23,461,964	498,600,000		522,061,964	445,735,062	456,966,815	
	State Electricity Regulatory Commission	554,016,000	125,000,000		679,016,000	706,716,800	735,802,640	
	Enugu State Electrification Agency	155,427,406	224,450,000		379,877,406	408,348,776	416,508,715	
51001001	Ministry of Local Government, Chieftaincy and Rural Dev	69,705,240	8,500,000		78,205,240	81,690,502	85,350,027	**323,206,222**
	Enugu State Fire Service		67,030,000		67,030,000	67,030,000	67,030,000	
	Community Development Council		2,650,000		2,650,000	2,650,000	2,650,000	
	TOTAL ECONOMIC SECTOR	7,252,218,296	10,021,380,000	8,299,800,000	25,573,398,296	26,559,879,211	27,518,045,671	124,446,681,050
					-			**0**
	LAW AND JUSTICE				-			**0**
18002001	The Judiciary (High Court/Magistrate Court)	1,570,853,240	698,100,000		2,268,953,240	2,347,495,902	2,429,965,697	**9,643,055,622**
18011001	Judicial Service Commission	15,348,552	214,900,000		230,248,552	232,015,980	232,821,779	**1,067,661,636**
26001001	Ministry of Justice	1,033,964,340	360,550,000		1,394,514,340	1,456,212,557	1,510,495,685	**5,854,305,577**
	Legal Aids Council		2,800,000		2,800,000	2,800,000	2,800,000	**14,000,000**
26007001	Citizens right Mediation Centre		14,350,000		14,350,000	14,350,000	14,350,000	**64,350,000**
	Administrator-General/Public Trustees		2,450,000		2,450,000	2,450,000	2,450,000	**12,250,000**
	Enugu State Justice Reform Team		19,500,000		19,500,000	19,500,000	19,500,000	**96,900,000**
26052001	Customary court of appeal - Headquaters	2,744,519,996	156,500,000		2,901,019,996	3,042,945,996	3,187,033,296	**11,848,905,984**
	TOTAL LAW & JUSTICE	5,364,686,128	1,469,150,000	-	6,833,836,128	7,117,770,434	7,399,416,456	28,601,428,818
					-			**0**
4	**REGIONAL SECTOR**				-			**0**
					-			**0**
65001001	Ministry of Capital Territory Development	143,843,200	137,250,000		281,093,200	300,425,360	307,977,128	**1,277,154,960**
	TOTAL REGIONAL SECTOR	143,843,200	137,250,000	-	281,093,200	300,425,360	307,977,128	1,277,154,960
					-			**0**
5	**SOCIAL SECTOR**				-			**0**
13001001	Ministry of Youth and Sports	181,251,300	192,660,000		373,911,300	385,173,865	394,689,558	**1,696,567,765**
	Youths Sports Federation of Nigeria (YSFON)		2,820,000		2,820,000	2,820,000	2,820,000	**14,100,000**
13002001	Rangers Management Corporation	491,026,620	285,500,000		776,526,620	802,077,951	827,856,849	**3,516,157,811**
13003001	National Youths Service Corp (NYSC)		337,330,000		337,330,000	337,830,000	337,830,000	**1,687,150,000**
13053001	Games Village Awgu		2,800,000		2,800,000	2,800,000	2,800,000	**13,800,000**
					-			**0**
14001001	Ministry of Children,Gender and Social Development	230,920,984	236,800,000		467,720,984	505,267,033	518,390,385	**1,924,829,985**
14001002	Vocational & Rehabilitation Centre		4,400,000		4,400,000	4,400,000	4,400,000	**22,000,000**
14001003	Remand Home Akwuke		2,900,000		2,900,000	2,900,000	2,900,000	**14,500,000**

DRAFT SUMMARY 2025 RECURRENT EXPENDITURE BY SECTOR BY ORGANIZATION

ORG CODE	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST '2025	OVERHEAD COST '2025	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025	TOTAL RECURRENT PROVISION '2025	TOTAL RECURRENT PROVISION '2026	TOTAL RECURRENT PROVISION '2027	TOTAL RECURRENT PROVISION FOR THREE YEARS
		N	N	N	N	N	N	N
xxxxxxxx	FSP Medical Centre		3,100,000		3,100,000	3,100,000	3,100,000	**15,500,000**
14002001	Skill Acqusition Centre		2,000,000		2,000,000	2,000,000	2,000,000	**10,000,000**
14002002	Social Welfare Centre Emene		3,000,000		3,000,000	3,000,000	3,000,000	**15,000,000**
xxxxxxxx	State Approved School Ngwo				-			**0**
					-			**0**
17001001	Ministry of Education	440,346,776	686,300,000		1,126,646,776	1,179,264,115	1,235,682,321	**4,260,704,443**
17003003	Universal Basic Education Board (SUBEB)	244,904,440	1,071,400,000	23,000,000	1,339,304,440	1,357,549,662	1,406,407,145	**4,997,662,982**
17008001	State Library Board,	10,000,000	3,780,000	-	13,780,000	14,280,000	14,805,000	**59,400,000**
17009001	Examination Development Centre	54,553,782	300,800,000		355,353,782	358,081,471	360,945,545	**1,629,942,817**
17010001	Agency for Mass Litracy		3,400,000		3,400,000	3,400,000	3,400,000	**17,000,000**
17010002	Special Education Centre, Oji River	-	7,660,000		7,660,000	7,660,000	7,660,000	**38,300,000**
17010003	Special Education Centre, Ogbete		15,150,000		15,150,000	15,150,000	15,150,000	**74,950,000**
xxxxxxxx	College of Nursing Sci and Health Tech Nsukka	54,553,782	146,100,000		200,653,782	203,381,471	206,245,545	**1,035,842,817**
xxxxxxxx	College of Nursing Sci and Health Tech Oji River	54,553,782	300,800,000		355,353,782	358,081,471	360,945,545	**1,499,942,817**
	Enugu State Coll of Nursing Sciences Parklane/Awgu		393,800,000		393,800,000	458,900,000	486,900,000	
15026001	Enugu State Polytechnic, Iwollo	432,713,300	240,900,000		673,613,300	695,248,965	717,966,413	**2,956,988,865**
17019001	Enugu State College of Education (Technical)	1,034,578,940	147,450,000	-	1,182,028,940	1,233,757,887	1,288,073,281	**4,921,494,707**
17021001	Enugu State University Sc and Tech (ESUT)	5,078,045,110	1,138,704,500		6,216,749,610	9,702,896,543	10,130,025,870	**32,247,833,423**
17033000	Institute of Management and Technology (IMT)	1,843,970,860	700,280,000		2,544,250,860	2,122,265,430	2,122,265,430	**11,455,298,010**
	Enugu State Med & Applied Sciences (SUMAS)	2,356,900,860	675,954,000		3,032,854,860	3,677,340,903	3,827,328,198	**13,850,851,483**
21026001	Esuth Colledge of Medicine (Teaching Hospital)		177,450,000		177,450,000	188,450,000	196,750,000	**667,750,000**
17051001	Post Primary School Management Board (PPSMB)	16,028,844,376	46,250,000		16,075,094,376	19,452,036,595	21,572,325,925	**73,015,469,723**
17054001	Enugu State Science and Tech and Voc Sch Board	1,566,930,152	62,050,000		1,628,980,152	2,893,826,660	3,035,415,493	**8,955,817,116**
17056001	Enugu State Scholarship and Education Loans Board		538,850,000		538,850,000	538,850,000	538,850,000	**2,432,050,000**
17064001	Education Resource Centre				-			**0**
					-			**0**
21001001	Ministry of Health	1,043,474,106	193,050,000		1,236,524,106	1,835,297,811	1,917,380,202	**6,264,940,129**
	Enugu State Primary Health Care	1,618,616,896	200,350,000		1,818,966,896	3,214,518,901	3,409,998,507	**9,865,192,799**
	Enugu State Agency for Universal Health Coverage		54,800,000		54,800,000	60,800,000	60,800,000	**232,000,000**
21027017	Parklane Specialist Hospital	5,742,404,072	964,570,000		6,706,974,072	10,296,194,276	10,912,670,489	**36,806,326,492**
21102001	State Health Board	1,986,335,730	38,660,000		2,024,995,730	3,174,312,517	3,331,095,142	**10,287,959,707**
35001001	Ministry of Environment and Climate	320,008,580	127,660,000		447,668,580	469,669,009	486,469,459	**1,905,534,749**
15109001	Forestry Commission	49,640,814	8,410,000		58,050,814	60,532,855	63,138,997	**241,095,297**
	Enugu State structure for signage and Advert Agency		9,100,000		9,100,000	9,100,000	9,100,000	**45,500,000**
35053001	Enugu Waste Management Authority (ESWAMA)	158,986,520	1,032,080,000		1,191,066,520	1,199,015,846	1,198,362,638	**5,305,295,406**
51001002	Local Government Pensions board		11,400,000	32,000,000	43,400,000	43,800,000	43,800,000	**794,200,000**
	TOTAL SOCIAL SECTOR	41,023,561,782	10,370,468,500	55,000,000	51,449,030,282	66,875,031,236	71,059,743,937	244,794,949,342
					-			**0**

DRAFT SUMMARY 2025 RECURRENT EXPENDITURE BY SECTOR BY ORGANIZATION

ORG CODE	MINISTRY/DEPARTMENT/AGENCY	PERSONNEL COST '2025	OVERHEAD COST '2025	CONSOLIDATED REVENUE FUND CHARGES (CRF) 2025	TOTAL RECURRENT PROVISION '2025	TOTAL RECURRENT PROVISION '2026	TOTAL RECURRENT PROVISION '2027	TOTAL RECURRENT PROVISION FOR THREE YEARS
		N	N	N	N	N	N	N
	TOTAL RECURRENT EXPENDITURE	58,124,000,000	53,936,000,000	21,080,000,000	133,140,000,000	152,101,954,802	159,811,832,023	624,956,081,297
	SUBVENTION	174,372,000,000	161,808,000,000		18,011,343,024	14,031,955,788	14,031,955,788	**26,736,299,827**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
MAIN SUMMARY BY SECTORS

	SECTORS	Actual (to Period 09) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
01	Administration Sector	15,625,802,854	20,877,662,350	23,504,567,350	26,873,613,000	7,555,280,430	7,027,672,490
02	Economic Sector	111,545,069,186	228,135,453,512	1,400,000	462,068,808,000	359,364,050,300	347,080,076,200
03	Law & Justice Sector	94,180,430	1,225,643,491	0	1,660,448,000	2,774,975,054	2,889,350,000
04	Regional Sector	113,000,000	1,443,550,000	0	1,554,350,000	1,963,800,000	1,019,400,000
05	Social Sector	36,138,524,272	163,159,510,647	0	345,786,781,000	79,091,146,841	59,234,708,551
	TOTAL	163,516,576,742	414,841,820,000	23,505,967,350	837,944,000,000	450,749,252,625	417,251,207,241

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF DRAFT CAPITAL EXPENDITURE BY ORGANISATION

Sector	Organisation	Organisation Name	Actual 2023 ₦	Actual (to Period 09) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
01	**Administration Sector**		**22,573,170,499**	**15,625,802,853.84**	**20,877,662,350.00**	**23,504,567,350.00**	**26,873,613,000.00**	**7,555,280,430.00**	**7,027,672,490.00**
	11001001	Office of the Executive Governor	15,154,729,833	15,286,347,853.84	13,226,829,000.00	20,984,329,000.00	22,591,000,000.00	5,245,000,000.00	5,220,000,000.00
	11001002	Office of the Deputy Governor	65854000.00	-	297,460,550.00	197,460,550.00	232,500,000.00	36,000,000.00	40,500,000.00
	11008001	Enugu State Emergency Management Agency	0.00	-	62,000,000.00	62,000,000.00	74,502,000.00	100,000,000.00	150,000,000.00
	11010001	Dept of Due Process and Budget Monitoring	0.00	2,035,000.00	8,938,000.00	8,938,000.00	10,726,000.00	8,920,000.00	9,100,000.00
	11013001	Office of the Secretary to the State Government	3,706,473,280	12,720,000.00	1,190,150,000.00	240,150,000.00	1,099,750,000.00	385,000,000.00	-
	11033001	Enugu State Action Committee on Aids (ENSACA)	0.00	-	28,949,000.00	28,949,000.00	32,975,000.00	-	-
	11052001	SERVICOM Department	0.00	-	3,200,000.00	3,200,000.00	3,850,000.00	400,000.00	-
	11101001	Project Development and Implementation Dept.	3,619,423,386	-	525,849,000.00	702,451,000.00	697,700,000.00	312,000,000.00	160,000,000.00
	11184001	Volunteer Service Agency	0.00	-	4,000,000.00	4,000,000.00	8,000,000.00	25,000,000.00	8,000,000.00
	12003001	Enugu State House of Assembly (The Legislature)	0.00	260,000,000.00	3,783,750,000.00	673,750,000.00	831,250,000.00	887,750,000.00	980,700,000.00
	12004001	Enugu State House of Assembly Service Commission	0.00	-	73,250,000.00	23,250,000.00	20,500,000.00	20,000,000.00	-
	23001001	Ministry of Information and Communication	18,000,000.00	-	195,090,000.00	115,090,000.00	131,570,000.00	-	-
	23003001	Enugu State Broadcasting Service - Radio/TV ESBS/TV	0.00	1,000,000.00	404,951,800.00	314,951,800.00	321,100,000.00	-	-
	23013001	Government Printing and Stationery Dept. (Govt. Press)	0.00	-	139,228,000.00	39,228,000.00	95,500,000.00	155,500,000.00	20,500,000.00
	23055001	Enugu State Printing and Publishing Company (Daily Star)	0.00	-	8,420,000.00	8,420,000.00	57,340,000.00	10,810,000.00	9,350,000.00
	25001001	Office of the Head of State Civil Service	0.00	-	19,000,000.00	19,000,000.00	22,800,000.00	-	1,000,000.00
	25005001	Establishment, Pension and Training	0.00	-	2,800,000.00	2,800,000.00	10,700,000.00	2,400,000.00	1,500,000.00
	25005002	Public Service Department	0.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-	-
	40001001	Office of the State Auditor General	0.00	-	57,000,000.00	7,000,000.00	8,450,000.00	45,000,000.00	4,680,000.00
	40001002	Office of the Auditor General for Local Government	0.00	-	9,500,000.00	9,500,000.00	8,500,000.00	5,000,000.00	5,000,000.00
	47001001	Civil Service Commission (CSC)	-	14,000,000.00	42,100,000.00	31,100,000.00	67,980,000.00	-	-
	47001002	Local Government Service Commission	0.00	-	26,000,000.00	26,000,000.00	22,000,000.00	-	-
	48001001	Enugu State Independent Electoral Commission	0.00	-	323,197,000.00	-	124,220,000.00	16,500,430.00	15,342,490.00
	66001001	Ministry of Human Development and Poverty Eradication	0.00	49,700,000.00	288,000,000.00	-	258,700,000.00	150,000,000.00	140,000,000.00
	67001001	Ministry of Special Duties	8690000.00	-	155,000,000.00	-	139,000,000.00	150,000,000.00	262,000,000.00
02	**Economic Sector**		**35,472,246,795**	**111,545,069,185.90**	**228,135,453,512.00**	**1,400,000.00**	**462,068,808,000.00**	**359,364,050,300.00**	**347,080,076,200.00**
	15001001	Ministry of Agriculture and Agro-Industrialization	106,870,696.07	29,800,000.00	22,200,000,000.00	-	80,267,450,000.00	9,477,000,000.00	3,585,000,000.00
	15102001	Enugu State Agricultural Development Programme (ENADEP)	220500.00	-	2,705,000.00	-	4,546,000.00	4,161,000.00	2,835,000.00
	15102005	FADAMA	0.00	-	2,011,227,400.00	-	528,765,000.00	-	-
		Livestock Productivity and Resilience Support Project LPRES	-	-	-	-	200,000,000.00	-	-
	15102006	IFAD/Value Chain Development Programme Office	0.00	-	91,500,000.00	-	-	-	-

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF DRAFT CAPITAL EXPENDITURE BY ORGANISATION

Sector	Organisation	Organisation Name	Actual 2023 ₦	Actual (to Period 09) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
	15102007	Agro Processing, Productivity Enhance and L/hood Support Pr	343911455.78	-	2,721,039.00	-	-	-	-
	15102008	Agricultural Transformation Agenda Support Programme -ATA	152002465.32	-	76,001,233.00	-	-	-	-
	20001001	Ministry of Finance and Economic Development	8,000,000.00	195,000,000.00	735,000,000.00	-	638,000,000.00	-	-
	20007001	Office of the State Accountant- General	15,326,887.79	3,200,000.00	1,300,640,000.00	-	681,830,000.00	-	-
	20008001	Enugu State Internal Revenue Service	16038417.70	-	167,152,000.00	-	534,660,000.00	-	-
	20012001	Enugu State Gaming Commission	0.00	-	11,240,000.00	-	36,500,000.00	8,500,000.00	3,000,000.00
	22001001	Ministry of Trade Investment and Industry	11,084,875.00	-	961,000,000.00	-	901,000,000.00	184,500,000.00	202,000,000.00
	22001002	Enugu State Investment Development Authority	2,110,800.00	-	76,000,000.00	-	2,818,400,000.00	57,500,000.00	420,000,000.00
	22018001	Small and Medium Scale Enterprises Promotion	0.00	-	280,000,000.00	-	5,025,000,000.00	-	-
	22018003	Enugu Marketing Company	0.00	-	200,000,000.00	-	410,000,000.00	160,000,000.00	160,000,000.00
	27001001	Ministry of Labour and Productivity	0.00	-	28,030,000.00	-	55,590,000.00	11,180,000.00	-
	28001001	Ministry of Innovation, Science and Technology	129,250,280.24	634,979,711.65	1,500,000,000.00	-	1,030,000,000.00	690,000,000.00	535,000,000.00
	29001001	Ministry of Transport	30,960,000.00	10,533,114,620.61	32,333,537,000.00	-	40,130,700,000.00	15,125,000,000.00	14,598,000,000.00
	29053001	Enugu State Transport Company ENTRACO	0.00	-	41,500,000.00	-	-	-	-
	29053002	Coal City Transport Services	3526250.00	-	1,469,000.00	-	1,763,000.00	1,939,300.00	2,133,200.00
	31001001	Ministry of Energy and Mineral Resources	0.00	23,000,000.00	297,500,000.00	-	12,082,300,000.00	-	-
	31003001	Enugu State Electricity Agency	734,126,126.00	1,294,271,833.00	1,000,000,000.00	-	5,099,000,000.00	15,942,500,000.00	15,100,000,000.00
	31004001	State Electricity Regulatory Commission	0.00	51,000,000.00	469,750,000.00	-	173,950,000.00	454,600,000.00	126,250,000.00
	34001001	Ministry of Works and Infrastructure	33,265,694,686.87	91,536,292,676.36	82,485,147,360.00	-	213,120,267,000.00	203,188,200,000.00	206,242,000,000.00
	34001002	Enugu State Rural Access and Agricultural Marketing Project (	0.00	-	-	-	500,000,000.00	-	500,000,000.00
	36001001	Ministry of Culture and Tourism	0.00	355,000,000.00	760,915,000.00	-	1,190,000,000.00	3,340,000,000.00	2,050,000,000.00
	36001002	Nike Lake Resort Enugu	0.00	-	-	-	-	-	-
	36004001	Council for Arts and Culture	0.00	1,500,000.00	18,500,000.00	-	22,200,000.00	15,800,000.00	15,800,000.00
	36004002	Zik Monument Centre	0.00	-	-	-	-	-	-
	36052001	Tourism Board	0.00	9,500,000.00	870,500,000.00	-	25,500,000,000.00	11,000,000,000.00	6,000,000,000.00
	38001001	State Economic Planning Commission	6450000.00	5,000,000.00	6,156,414,000.00	-	4,054,800,000.00	-	-
	38001002	State Bureau of Statistics	0.00	-	213,258,000.00	-	271,440,000.00	303,000,000.00	82,500,000.00
	51001001	Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.	0.00	-	125,058,000.00	-	142,500,000.00	50,000,000.00	50,000,000.00
	51002002	Community and Social Development Agency	1500000.00	-	588,380,000.00	-	1,000,000,000.00	-	-
	51002003	Community Development Agency	0.00	-	188,386,000.00	-	-	-	-
	51007001	Fire Service Department	70,695,845.00	19,990,000.00	372,000,000.00	-	480,000,000.00	309,000,000.00	70,000,000.00
	52001001	Ministry of Water Resources	40,886,524.00	530,880,731.00	5,577,500,000.00	-	2,038,750,000.00	3,450,000,000.00	2,640,000,000.00

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF DRAFT CAPITAL EXPENDITURE BY ORGANISATION

Sector	Organisation	Organisation Name	Actual 2023 ₦	Actual (to Period 09) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
	52102001	Enugu State Water Corporation	122,752,397.98	2,924,404,715.58	21,432,500,000.00	-	20,665,000,000.00	-	-
	52103001	Enugu State Rural Water Suply and Sanitation Agency (ENRU	1,500,000.00	-	906,950,000.00	-	519,400,000.00	192,000,000.00	112,000,000.00
	52104001	Small Town Water and Sanitation Agency	0.00	-	130,300,000.00	-	45,000,000.00	48,000,000.00	33,000,000.00
	53001001	Ministry of Housing	-	-	523,000,000.00	-	267,000,000.00	330,000,000.00	140,000,000.00
	53010001	Enugu State Housing Development Corporation	15,825,689.50	7,200,000.00	13,102,000,000.00	-	5,610,000,000.00	94,440,000,000.00	93,750,000,000.00
	60001001	Ministry of Lands and Urban Development	2,500,000.00	29,000,000.00	451,581,320.00	-	459,157,000.00	397,000,000.00	438,000,000.00
	60002001	Office of the Surveyor General	0.00	-	128,441,160.00	-	154,140,000.00	184,170,000.00	222,558,000.00
		Enugu State Geographical Information System (ENGIS)	-	-	-	-	20,000,000,000.00	-	-
	60003001	Enugu New City Corporation	0.00	3,353,934,897.70	30,000,000,000.00	-	15,000,000,000.00	-	-
	64001001	Ministry of Budget and Planning	391012898.21	8,000,000.00	317,650,000.00	1,400,000.00	409,700,000.00	-	-
03	**Law & Justice Sector**		**53,731,400**	**94,180,430.00**	**1,225,643,491.00**	**-**	**1,660,448,000.00**	**2,774,975,054.00**	**2,889,350,000.00**
	18011001	Judicial Service Commission	-	-	583,380,000.00	-	455,170,000.00	557,000,000.00	501,400,000.00
	26001001	Ministry of Justice	0.00	13,600,000.00	121,180,000.00	-	778,535,000.00	979,225,054.00	929,700,000.00
	26007001	Citizens' Rights and Mediation Centre	0.00	6,700,000.00	18,185,200.00	-	3,400,000.00	3,600,000.00	3,800,000.00
	26007002	Administrator-General/Public Trustees	0.00	950,000.00	8,478,000.00	-	16,000,000.00	16,500,000.00	17,000,000.00
	26051001	Enugu State High Court	53,731,400.00	65,630,430.00	374,905,038.00	-	335,919,000.00	1,218,650,000.00	1,437,450,000.00
	26052001	Customary Court of Appeal	-	7,300,000.00	119,515,253.00	-	71,424,000.00	-	-
04	**Regional Sector**		**74,938,871**	**113,000,000.00**	**1,443,550,000.00**	**-**	**1,554,350,000.00**	**1,963,800,000.00**	**1,019,400,000.00**
	65001001	Enugu Capital Territory Development Authority	74,938,871	113,000,000.00	1,443,550,000.00	-	1,554,350,000.00	1,963,800,000.00	1,019,400,000.00
05	**Social Sector**		**2,119,004,958**	**36,138,524,271.96**	**163,159,510,647.00**	**-**	**345,786,781,000.00**	**79,091,146,841.47**	**59,234,708,551.34**
	13001001	Ministry of Youth and Sport	15,686,285.00	14,024,000.00	1,375,707,000.00	-	10,560,000,000.00	1,200,000,000.00	1,365,000,000.00
	13002001	Rangers Management Corporation	-	-	20,800,000.00	-	43,000,000.00	19,000,000.00	24,000,000.00
	13053001	Games Village Awgu	-	-	-	-	3,000,000,000.00	-	-
	14001001	Ministry of Children, Gender Affairs and Social Development	-	58,297,000.00	193,000,000.00	-	266,000,000.00	84,000,000.00	50,000,000.00
	17001001	Ministry of Education	-	7,900,000.00	4,866,240,000.00	-	1,132,900,000.00	290,000,000.00	120,000,000.00
	17003001	Enugu State Universal Basic Education Board	117,761,595.98	34,069,366,664.12	121,249,879,742.00	-	254,637,100,000.00	17,419,484,625.00	15,101,984,625.00
	17008001	Enugu State Library Board	-	-	78,000,000.00	-	73,000,000.00	-	-
	17009001	Examinations Development Centre	-	-	46,075,640.00	-	73,740,000.00	77,280,000.00	85,200,000.00
	17010001	Agency for Mass Literacy	-	-	12,012,765.00	-	17,000,000.00	32,000,000.00	-

ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

SUMMARY OF DRAFT CAPITAL EXPENDITURE BY ORGANISATION

Sector	Organisation	Organisation Name	Actual 2023 ₦	Actual (to Period 09) 2024 ₦	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦
	17018001	Enugu State Polytechnic Iwollo	-	-	1,658,500,000.00	-	850,500,000.00	865,500,000.00	906,500,000.00
	17019001	Enugu State College of Education (Technical)	-	120,497,132.00	400,080,000.00	-	480,240,000.00	250,000,000.00	300,000,000.00
	17021001	Enugu State University of Science and Technology (ESUT)	349,747,298.31	67,251,900.00	501,000,000.00	-	761,234,000.00	779,296,617.47	798,261,448.34
	17021003	State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMA	1,176,664,950.00	-	1,670,200,000.00	-	864,400,000.00	322,244,000.00	142,662,500.00
	17033001	Institute of Management and Technology (IMT)	52,695,962.00	-	360,189,000.00	-	432,268,000.00	425,854,000.00	438,854,000.00
	17051001	Post-Primary Schools Management Board (PPSMB)	-	-	3,387,310,000.00	-	20,743,400,000.00	36,047,740,000.00	36,052,514,000.00
	17054001	Enugu State Science Technical and Vocational Sch. Mgt. Boar	19,671,000.00	11,107,350.00	352,334,500.00	-	472,632,000.00	728,047,000.00	540,096,875.00
	17056001	Enugu State Scholarship and Education Loans Board	-	-	6,161,000.00	-	10,000,000.00	12,000,000.00	13,000,000.00
	17102002	Enugu State College of Health Technology, Oji River	-	-	83,900,000.00	-	100,000,000.00	50,000,000.00	35,000,000.00
	17104001	Enugu State Coll of Nursing Sciences and Health Tech, Nsukka	-	25,000,000.00	85,860,000.00	-	2,071,000,000.00	613,000,000.00	355,000,000.00
		Enugu State College of Nursing Sciences	-	-	-	-	2,008,671,000.00	-	-
	21001001	Ministry of Health	68,455,500.00	253,647,196.92	650,000,000.00	-	21,945,607,000.00	1,967,000,000.00	1,055,000,000.00
	21003001	Enugu State Primary Health Care Development Agency	26,921,450.00	451,218,128.92	21,903,191,000.00	-	17,646,690,000.00	15,668,690,500.00	711,690,500.00
	21003002	Enugu State Agency for Universal Health Coverage	-	-	272,810,000.00	-	305,400,000.00	425,010,099.00	406,944,603.00
	21027017	ESUT Teaching Hospital ParkLane, Enugu	231,576,863.00	890,000,000.00	1,000,000,000.00	-	2,335,000,000.00	-	-
	21102001	State Health Board (SHB)	-	10,173,000.00	601,660,000.00	-	3,598,199,000.00	1,000,000,000.00	-
	35001001	Ministry of Environment and Climate Change	48,255,854.00	160,041,900.00	880,000,000.00	-	621,000,000.00	462,000,000.00	524,000,000.00
	35002001	Forestry Commission	-	-	106,600,000.00	-	116,800,000.00	83,000,000.00	15,000,000.00
	35053001	Enugu State Waste Management Authority (ESWAMA)	11,568,200.00	-	1,375,000,000.00	-	598,000,000.00	270,000,000.00	194,000,000.00
	51001002	Local Government Pension Board	-	-	23,000,000.00	-	23,000,000.00	-	-
Grand	**Grand Total**		**60,293,092,524**	**163,516,576,741.70**	**414,841,820,000.00**	**23,505,967,350.00**	**837,944,000,000.00**	**450,749,252,625.47**	**417,251,207,241.34**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Share of Statutory Allocation - 11010000										
Office of the State Accountant - General				**86,065,241,062**	**76,667,912,925**	**120,000,000,000**	**120,000,000,000**	**150,232,000,000**	**157,743,653,000**	**165,630,835,000**
	20007001/11010001	Statutory Allocation from Federation Accounts	2000	35,442,961,833	10,928,715,179	60,000,000,000	60,000,000,000	48,749,000,000	51,186,870,000	53,746,214,000
	20007001/11010002	Share of VAT	2000	34,617,628,481	42,080,750,160	44,000,000,000	44,000,000,000	74,924,000,000	78,669,990,000	82,603,490,000
	20007001/11010003	Excess Crude	2000	682,302,963	-	2,000,000,000	2,000,000,000	-	-	-
	20007001/11010004	Ecological Fund From FAAC	2000	790,979,207	615,931,956	-	-	1,050,000,000	1,102,500,000	1,157,625,000
	20007001/11010005	Budget Augmentation	2000	103,429,532	-	-	-	-	-	-
	20007001/11010010	SURE-P	2000	-	-	-	-	-	-	-
	20007001/11010013	Exchange Rate Difference	2000	9,068,172,733	21,236,898,960	2,000,000,000	2,000,000,000	21,459,000,000	22,531,793,000	23,658,382,000
	20007001/11010015	Non Oil Revenue	2000	1,007,361,078	-	4,000,000,000	4,000,000,000	525,000,000	551,250,000	578,812,000
	20007001/11010018	Excess Bank Charges Recovered	2000	-	-	-	-	-	-	-
	20007001/11010019	Forex Equalization	2000	1,139,793,437	-	1,500,000,000	1,500,000,000	-	-	-
	20007001/11010020	Solid Mineral	2000	-	81,867,626	3,500,000,000	3,500,000,000	525,000,000	551,250,000	578,812,000
	20007001/11010022	Electronic Money Transfer Levy (EMTL) Receipts	2000	3,212,611,798	1,723,749,044	3,000,000,000	3,000,000,000	3,000,000,000	3,150,000,000	3,307,500,000
Grand Total				**86,065,241,062**	**76,667,912,925**	**120,000,000,000**	**120,000,000,000**	**150,232,000,000**	**157,743,653,000**	**165,630,835,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
		Taxes - 12010000								
Local Government Service Commission				**-**	**-**	**1,000,000**	**1,000,000**	**1,000,000**	**1,200,000**	**1,300,000**
	47001002/12010028	Withholding Tax from Consultant Training of Staffs	2000			1,000,000	1,000,000	1,000,000	1,200,000	1,300,000
Ministry of Environment and Climate Change				**7,406,600**	**13,573,700**	**10,000,000**	**10,000,000**	**14,000,000**	**14,500,000**	**17,000,000**
	35001001/12010017	Environmental Development Levy	2000	7,406,600	13,573,700	10,000,000	10,000,000	14,000,000	14,500,000	17,000,000
Enugu State Independent Electoral Commission				**-**	**-**	**5,300,000**	**5,300,000**	**-**	**-**	**-**
	48001001/12010010	5% Withholding Tax from Contractors	2000	-	-	5,300,000	5,300,000	-	-	-
Enugu State Internal Revenue Service				**16,331,773,979**	**17,144,318,223**	**56,476,983,000**	**56,476,983,000**	**49,518,000,000**	**75,993,900,000**	**88,593,595,000**
	20008001/12010001	Capital Gains Tax	2000	35,098,767	132,704,179	117,171,000	117,171,000	418,000,000	438,900,000	460,845,000
	20008001/12010002	Direct Assessment Tax (Current)	2000	103,734,152	174,482,708	162,248,000	162,248,000	420,000,000	441,000,000	463,050,000
	20008001/12010003	Direct Assessment Tax (Arrears/Late)	2000	31,805,917	62,960,366	-	-	230,000,000	241,500,000	253,575,000
	20008001/12010004	Pay As You Earn (PAYE) - Federal	2000	5,755,947,700	5,232,774,726	-	-	7,500,000,000	10,875,000,000	12,268,750,000
	20008001/12010005	)Pay As You Earn (PAYE) - State (Adjustment Voucher)	2000	657,550,060	440,979,211	507,697,000	507,697,000	820,000,000	861,000,000	904,050,000
	20008001/12010006	Pay As You Earn (PAYE) - Local Government	2000	97,519,923	244,683,555	-	-	520,000,000	546,000,000	573,300,000
	20008001/12010007	Pay As You Earn (PAYE) - Companies	2000	5,768,196,144	6,255,353,263	-	-	9,000,000,000	10,450,000,000	12,922,500,000
	20008001/12010010	5% Withholding Tax on Payment to Contractors	2000	666,090,433	460,790,494	100,608,000	100,608,000	820,000,000	861,000,000	904,050,000
	20008001/12010011	10% Withholding Tax on Dividends	2000	294,388,336	325,612,081	-	-	620,000,000	651,000,000	683,550,000
	20008001/12010012	10% Withholding Tax on Bank Interest	2000	1,408,768,937	1,688,299,740	-	-	2,200,000,000	5,310,000,000	6,425,500,000
	20008001/12010013	10% Withholding Tax on Rent	2000	18,857,477	33,522,269	-	-	70,000,000	73,500,000	77,175,000
	20008001/12010014	10% Withholding Tax on Royalty	2000	2,516,002	5,034,503	-	-	10,000,000	10,500,000	11,025,000
	20008001/12010015	10% Withholding Tax on Director's Fees	2000	16,445,277	11,490,409	-	-	30,000,000	31,500,000	33,075,000
	20008001/12010017	Education Development Levy	2000	445,550	7,402,685	277,487,000	277,487,000	12,000,000	12,600,000	13,230,000
	20008001/12010020	Pay as You Earn (PAYE) - (Arrears)	2000	332,738,580	67,824,732	22,015,710,000	22,015,710,000	200,000,000	210,000,000	220,500,000
	20008001/12010022	Enugu State Property and Land Use Tax	2000	121,744,438	275,287,252	21,438,400,000	21,438,400,000	15,000,000,000	22,750,000,000	25,537,500,000
	20008001/12010025	Mortuary Tax	2000	15,250	209,030	101,555,000	101,555,000	3,000,000	3,150,000	3,307,500

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	20008001/12010026	Penalties Tax	2000	500,000	669,300	2,066,296,000	2,066,296,000	30,000,000	31,500,000	33,075,000
	20008001/12010027	Infrastructural Development Levy	2000	4,306,765	8,289,274	-	-	15,000,000	15,750,000	16,537,500
	20008001/12010028	10% Withholding Tax on Consultancy	2000	5,631,000	-	-	-	-	-	-
	20008001/12010031	Transport Sector Tax	2000	729,827,780	927,053,356	3,500,000,000	3,500,000,000	4,500,000,000	8,725,000,000	9,961,250,000
	20008001/12010032	Market/Shop Tax	2000	195,083,007	711,248,529	3,489,236,000	3,489,236,000	4,500,000,000	8,725,000,000	9,961,250,000
	20008001/12010033	Purchase/Entertainment Tax	2000	84,562,484	77,646,562	2,700,575,000	2,700,575,000	2,600,000,000	4,730,000,000	6,866,500,000
Enugu State Gaming/Lotto Commission				**142,893,330**	**169,937,727**	**1,200,000,000**	**1,200,000,000**	**221,300,000**	**326,400,000**	**331,500,000**
	20012001/12010008	Pools Betting Proprietors Monthly Good Cause	2000	600,000	600,000	200,000,000	200,000,000	800,000	900,000	1,000,000
	20012001/12010029	Sports Betting Proprietors Monthly Good Cause	2000	133,443,330	154,929,727	800,000,000	800,000,000	200,000,000	300,000,000	300,000,000
	20012001/12010030	Loto Proprietors Monthly Good Cause	2000	8,850,000	14,408,000	200,000,000	200,000,000	20,000,000	25,000,000	30,000,000
	20012001/12040803	Casino Good Cause Fee						500,000	500,000	500,000
Enugu State Housing Development Corporation				**254,318,522**	**1,883,593,900**	**500,000,000**	**500,000,000**	**3,162,950,000**	**3,479,200,000**	**3,827,120,000**
	53010001/12010027	Infrastructural Development Tax	2000	254,318,522	1,883,593,900	500,000,000	500,000,000	3,162,950,000	3,479,200,000	3,827,120,000
Ministry of Local Government, Rural Development and Chieftaincy Affairs				**-**	**15,923,926**	**-**	**-**	**18,000,000**	**19,000,000**	**20,000,000**
	51001001/12010034	Youth Development Levy	2000	-	15,923,926	-	-	18,000,000	19,000,000	20,000,000
Grand Total				**16,736,392,431**	**19,227,347,476**	**58,193,283,000**	**58,193,283,000**	**52,935,250,000**	**79,834,200,000**	**92,790,515,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	Licenses - 12020000									
Ministry of Health				**2,000,000**	**1,417,500**	-	-	**4,000,000**	**5,000,000**	**5,300,000**
	21001001/12020036	Health Facilities Licenses	2000	-	1,252,500	-	-	2,000,000	2,500,000	2,700,000
	21001001/12020086	Private Hospitals and Clinic Licenses	2000	2,000,000	165,000	-	-	2,000,000	2,500,000	2,600,000
Ministry of Water Resources				**2,172,500**	**4,096,500**	**3,800,000**	**3,800,000**	**4,900,000**	**7,760,000**	**8,000,000**
	52001001/12020028	License for Commercial/Private Water Borehole	2000	270,000	2,120,000	600,000	600,000	650,000	2,500,000	2,000,000
	52001001/12020081	License for Water Producing Companies	2000	765,000	-	700,000	700,000	650,000	1,760,000	1,500,000
	52001001/12020089	Renewal of License for Water Producing Companies	2000	1,052,500	1,976,500	1,500,000	1,500,000	1,600,000	2,000,000	2,500,000
	52001001/12020090	Renewal of License for Commercial/Private Water Borehole	2000	85,000	-	1,000,000	1,000,000	2,000,000	1,500,000	2,000,000
Ministry of Agriculture and Agro-Industrialization				-	**300,000**	-	-	**3,000,000**	**3,700,000**	**5,400,000**
	15001001/120200	Butchers License	2000	-	300,000	-	-	2,000,000	2,500,000	4,000,000
	15001001/120200	Renewal Butchers License	2000	-	-	-	-	1,000,000	1,200,000	1,400,000
Enugu State Water Corporation				-	-	**58,000,000**	**58,000,000**	-	-	-
	52102001/12020028	License For Commercial Water Vendor	2000	-	-	5,000,000	5,000,000	-	-	-
	52102001/12020090	Renewal for Commercial Water Vendor	2000	-	-	53,000,000	53,000,000	-	-	-
Ministry of Environment and Climate Change				**400,000**	**900,000**	**180,000**	**180,000**	**800,000**	**800,000**	**800,000**
	350001001/12020096	Ecology Control Permit	2000	400,000	300,000	120,000	120,000	500,000	500,000	500,000
	350001001/120200097	Renewal of Ecology Control Permit	2000	-	600,000	60,000	60,000	300,000	300,000	300,000
Ministry of Transport				**7,497,500**	**8,022,000**	**6,000,000**	**6,000,000**	**9,000,000**	**7,000,000**	**8,000,000**
	29001001/12020080	Tricycle Permit Licenses	2000	7,497,500	8,022,000	6,000,000	6,000,000	9,000,000	7,000,000	8,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Forestry Commission				**362,000**	**977,000**	**660,000**	**660,000**	**1,400,000**	**1,600,000**	**1,800,000**
	35002001/12020021	Hunting Permit	2000	-	-	190,000	190,000	100,000	150,000	200,000
	35002001/12020038	Forestry Licenses	2000	362,000	777,000	420,000	420,000	1,000,000	1,100,000	1,200,000
	35002001/12020054	Forestry Game Licenses	2000	-	200,000	50,000	50,000	300,000	350,000	400,000
Enugu State Internal Revenue Service				**635,935,959**	**351,153,347**	**701,150,000**	**701,150,000**	**960,000,000**	**1,008,000,000**	**1,058,400,000**
	20008001/12020032	Motor Vehicle Licenses	2000	335,074,550	203,782,821	300,575,000	300,575,000	420,000,000	441,000,000	463,050,000
	20008001/12020033	Motor Drivers' Licenses	2000	227,918,534	81,489,326	400,575,000	400,575,000	420,000,000	441,000,000	463,050,000
	20008001/12020058	Motorcycle Licenses	2000	37,191,775	27,958,700	-	-	50,000,000	52,500,000	55,125,000
	20008001/12020080	Tricycle Licenses	2000	4,099,600	-	-	-	-	-	-
		Radio License		31,651,500	37,922,500	-	-	70,000,000	73,500,000	77,175,000
Enugu State Gaming/Lotto Commission				**24,863,000**	**35,740,000**	**1,700,000,000**	**1,700,000,000**	**183,700,000**	**100,560,000**	**161,070,000**
	20012001/12020045	Pools Agents Licenses	2000	438,000	95,000	150,000,000	150,000,000	100,000	110,000	120,000
	20012001/12020050	Pools Proprietor Licenses	2000	250,000	250,000	150,000,000	150,000,000	500,000	500,000	500,000
	20012001/12020051	Casino License	2000	-	-	-	-	20,000,000	20,000,000	20,000,000
	20012001/12002091	Lotto Proprietor Licenses	2000	4,700,000	12,000,000	150,000,000	150,000,000	15,000,000	20,000,000	25,000,000
	20012001/12020092	Lotto Agents License	2000	2,170,000	2,170,000	150,000,000	150,000,000	2,000,000	2,000,000	2,000,000
	20012001/12020093	Sport Betting Proprietors License	2000	11,000,000	10,000,000	800,000,000	800,000,000	20,000,000	20,000,000	30,000,000
	20012001/12020094	Sport Betting Agents License	2000	6,305,000	10,975,000	300,000,000	300,000,000	15,000,000	20,000,000	25,000,000
	20012001/12020096	Casino License Renewal		-	-	-	-	100,000,000	2,000,000	30,000,000
	20012001/12020097	Promo Raffle License		-	250,000	-	-	1,000,000	1,500,000	2,000,000
	20012001/12020098	Promo Raffle License Renewal		-	-	-	-	2,500,000	500,000	1,000,000
	20012001/12020099	Game House License		-	-	-	-	100,000	200,000	300,000
	20012001/12020100	Game House License Renewal		-	-	-	-	50,000	100,000	150,000
	20012001/12020101	Lotto/Lottery Proprietor License Renewal		-	-	-	-	2,000,000	3,000,000	4,000,000
	20012001/12020102	Pool Betting Proprietor License Renewal		-	-	-	-	450,000	650,000	1,000,000
	20012001/12020103	Sports Betting Proprietor License Renewal		-	-	-	-	5,000,000	10,000,000	20,000,000
Enugu State Electricity Regulatory Commission				-	-	-	-	**13,100,000**	**13,755,000**	**14,402,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	35002001/12020021	License to Electricity Operators	2000	-	-	-	-	13,100,000	13,755,000	14,402,000
Grand Total				**673,230,959**	**402,606,347**	**2,469,790,000**	**2,469,790,000**	**1,179,900,000**	**1,148,175,000**	**1,263,172,000**

Fees General - 12040000

Agency for Mass Literacy				**70,000**	**260,000**	**350,000**	**350,000**	**600,000**	**600,000**	**600,000**
	17010001/12040264	Fees for Registration of Non Formal Learning Center	2000	-	150,000	100,000	100,000	300,000	300,000	300,000
	17010001/12040265	Renewal of Non Formal Learning Center	2000	60,000	110,000	150,000	150,000	200,000	200,000	200,000
	17010001/12040739	Reg of ICT and Other Non Formal Education Training Center	2000	-	-	50,000	50,000	50,000	50,000	50,000
	17010001/12040740	Renewal of ICT and Other Non Formal Education Training Centr	2000	10,000	-	50,000	50,000	50,000	50,000	50,000
Ministry of Education				**46,560,000**	**48,684,500**	**57,300,000**	**57,300,000**	**101,650,000**	**105,500,000**	**114,190,000**
	17001001/12040065	Application Form Fees from Vocational School	2000	3,500,000	210,000	300,000	300,000	300,000	330,000	450,000
	17001001/12040080	Certificate Evaluation	2000	60,000	30,000	100,000	100,000	500,000	550,000	600,000
	17001001/12040082	WAEC/NECO Approval for SSIII	2000	2,000,000	1,850,000	3,000,000	3,000,000	10,000,000	11,000,000	12,000,000
	17001001/12040199	Inter-State Transfer and Reval. Of Common Entrance Slips	2000			300,000	300,000			
	17001001/12040474	Renewal of Registration Fee of Vocation Center	2000	-	30,000	100,000	100,000	100,000	120,000	140,000
	17001001/12040475	Registration of Private School	2000	6,000,000	2,980,000	15,000,000	15,000,000	15,000,000	15,500,000	16,000,000
	17001001/12040476	Renewal of Registration of Private School	2000	35,000,000	32,910,000	35,000,000	35,000,000	45,750,000	46,000,000	50,000,000
	17001001/12040477	Application Form Fees from Private School	2000	-	10,270,000	3,500,000	3,500,000	30,000,000	32,000,000	35,000,000
	17001001/12040479	Common Entrance Fees	2000	-	404,500	-	-	-	-	-
Ministry of Health				**14,631,800**	**25,654,500**	**77,850,000**	**77,850,000**	**75,000,000**	**84,400,000**	**91,100,000**
	21001001/12040027	Tender Fees	2000	11,800	2,100,000	4,000,000	4,000,000	6,000,000	6,200,000	7,000,000
	21001001/12040031	Fees for Environment Impact Assessment	2000	104,000	1,575,000	3,000,000	3,000,000	4,000,000	4,500,000	5,000,000
	21001001/12040307	Patent Medicine Registration Fees	2000	111,000	-	2,000,000	2,000,000	3,000,000	3,500,000	4,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	21001001/12040308	Renewal of Patent Medicine Registration Fees	2000	1,488,000	-	-	-	3,000,000	3,200,000	3,500,000
	21001001/12040423	Ambulance Fees	2000	70,000	-	4,000,000	4,000,000	5,000,000	5,500,000	6,000,000
	21001001/12040487	Registration Fees of Hospital	2000	3,224,500	3,027,000	6,000,000	6,000,000	6,000,000	6,500,000	6,600,000
	21001001/12040488	Renewal Registration Fees of Hospital	2000	5,942,500	18,025,500	40,000,000	40,000,000	40,000,000	45,000,000	48,000,000
	21001001/12040492	Tuition Fees for School of Midwifery, Awgu	2000	-	-	10,000,000	10,000,000	-	-	-
	21001001/12040565	Exams/Entrance Fees from the School of Midwifery, Awgu	2000	-	-	4,000,000	4,000,000	-	-	-
	21001001/12040585	Research Ethical Clearance Fees	2000	-	326,500	2,000,000	2,000,000	2,000,000	3,000,000	3,000,000
	21001001/12040639	Inspection Fess for Private Medical Facilities	2000	3,680,000	600,500	2,850,000	2,850,000	6,000,000	7,000,000	8,000,000
Ministry of Justice				**2,363,278**	**8,525,663**	**2,140,000**	**2,140,000**	**11,340,000**	**12,040,000**	**11,140,000**
	26001001/12040089	Oath Fees	2000	24,200	63,000	100,000	100,000	100,000	100,000	100,000
	26001001/12040090	Estate Administration Fees	2000	1,933,940	7,597,438	1,000,000	1,000,000	10,000,000	10,000,000	9,000,000
	26001001/12040091	Fiat Fees	2000	247,200	746,600	300,000	300,000	1,000,000	1,000,000	1,000,000
	26001001/12040092	Justice of Peace Fees	2000	-	-	500,000	500,000	-	700,000	800,000
	26001001/12040282	Trust Fees	2000	157,938	118,625	240,000	240,000	240,000	240,000	240,000
Ministry of Innovation, Science and Technology				**-**	**6,510,000**	**650,000**	**650,000**	**5,000,000**	**6,000,000**	**6,500,000**
	28001001/12040017	Contractor Registration Fee	2000			50,000	50,000			
	28001001/12040074	Fees from Computer Training	2000			500,000	500,000			
	28001001/12040151	Renewal of Contractors Registration	2000			-	-		-	-
	28001001/12040452	Food Quality Monitoring and Evaluation Fees	2000			100,000	100,000			
	28001001/12040333	Consultancy Servcie Fee (Feasibility Studies)		-	6,510,000	-	-	5,000,000	6,000,000	6,500,000
Ministry of Water Resources				-	-	**200,000**	**200,000**	**210,000**	**240,000**	**270,000**
	52001001/12040223	Inspection of Water Tankers	2000	-	-	100,000	100,000	110,000	120,000	130,000
	52001001/12040419	Water Quality Tests	2000	-	-	100,000	100,000	100,000	120,000	140,000
Office of the Executive Governor				**2,122,743**	**8,042,100**	**6,700,000**	**6,700,000**	**5,650,000**	**7,700,000**	**8,750,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	11001001/12040027	Tender Fees	2000	1,840,000	8,042,100	6,000,000	6,000,000	5,000,000	7,000,000	8,000,000
	11001001/12040442	Clinic Fees	2000	282,743	-	700,000	700,000	650,000	700,000	750,000
Office of the Secretary to the State Government				**2,719,000**	**2,647,000**	**3,000,000**	**3,000,000**	**4,200,000**	**4,700,000**	**4,800,000**
	10013001/12040281	Identification of Enugu State Indigene Fees	2000	2,719,000	2,647,000	3,000,000	3,000,000	4,200,000	4,700,000	4,800,000
Ministry of Agriculture and Agro-Industrialization				**5,344,300**	**18,041,300**	**7,160,000**	**7,160,000**	**66,000,000**	**70,200,000**	**75,000,000**
	15001001/120400	Registration of Agro Business	2000	-	-	-	-	2,000,000	2,200,000	2,500,000
	15001001/120400	Renewal of Agro Business	2000	-	-	-	-	1,000,000	2,000,000	2,500,000
	15001001/12040046	Veterinary Clinic Health Charges	2000	104,000	118,000	160,000	160,000	2,000,000	2,500,000	3,000,000
	15001001/12040093	Trade Animal Control	2000	3,696,000	9,748,000	4,500,000	4,500,000	50,000,000	52,000,000	55,000,000
	15001001/12040113	Meat Inspection Fees	2000	1,544,300	8,175,300	2,500,000	2,500,000	11,000,000	11,500,000	12,000,000
Ministry of Finance and Economic Development				**5,969,781**	**5,520,547**	**1,500,000**	**1,500,000**	**10,000,000**	**11,000,000**	**12,000,000**
	20001001/12040058	Stamp Duties Fees	2000	5,969,781	5,520,547	1,500,000	1,500,000	10,000,000	11,000,000	12,000,000
Ministry of Youth and Sport				**5,000**	**390,000**	**310,000**	**310,000**	**702,000**	**913,000**	**974,000**
	13001001/12000027	Tender Fees	2000	-	300,000	-	-	400,000	500,000	500,000
	13001001/12040183	Registration of Youth Clubs and Orgnisations	2000	-	30,000	200,000	200,000	200,000	300,000	350,000
	13001001/12040184	Renewal of Youth Clubs and Organisations	2000	5,000	60,000	60,000	60,000	100,000	110,000	120,000
	13001001/12040286	Course Fees from train the Trainers Programmes	2000	-	-	50,000	50,000	2,000	3,000	4,000
Enugu State Universal Basic Education Board				**16,543,260**	**1,350,000**	**6,400,000**	**6,400,000**	**8,400,000**	**6,400,000**	**6,400,000**
	17003001/12000017	Contractor Registration Fees	2000	9,595,450	1,000,000	1,000,000	1,000,000	7,000,000	1,000,000	1,000,000
	17003001/12000027	Tender Fees	2000	5,727,810	-	4,400,000	4,400,000	400,000	4,400,000	4,400,000
	17003001/12000151	Renewal of Contractor Registration Fees	2000	1,220,000	200,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	17003001/12000694	Pre-qualification/Processing Fees	2000	-	150,000	-	-	-	-	-
Enugu State University of Science and Technology (ESUT)				**2,036,943,121**	**1,063,385,953**	**5,174,775,700**	**5,174,775,700**	**4,616,803,000**	**4,848,539,000**	**5,088,475,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
			₦	₦	₦	₦	₦	₦	₦
17021001/12040017	Contractors Registration	2000	-	-	400,000	400,000	50,000	53,000	55,000
17021001/12040021	Certificate Fees PG	2000	-	-	2,500,000	2,500,000	-	-	-
17021001/12040027	Tender Fees	2000	170,000		1,050,000	1,050,000	500,000	525,000	551,000
17021001/12040031	Undergraduate Examination Processing Fee	2000	400,000	100,000	450,000	450,000	200,000	210,000	220,000
17021001/12040033	Postgraduate Processing Fee	2000	100,000	1,224,300	5,000,000	5,000,000			
17021001/12040041	Lab/Medical Screening (Examination) Fee	2000	3,501,300	1,903,650	30,000,000	30,000,000	5,000,000	5,250,000	5,512,000
17021001/12040052	Regular Programme Tuition	2000	1,207,681,814	647,210,650	3,324,718,300	3,324,718,300	2,670,401,000	2,803,921,000	2,944,117,000
17021001/12040134	Student Affairs Clearance	2000	904,750	404,250	2,300,000	2,300,000	1,000,000	1,050,000	1,102,000
17021001/12040162	Undergraduate Project Defence Fees	2000	1,346,000	691,000	1,500,000	1,500,000	1,200,000	1,260,000	1,323,000
17021001/12040199	Inter University Transfer	2000	2,400,000	1,200,000	5,500,000	5,500,000	3,000,000	3,150,000	3,307,000
17021001/12040202	Students Hostel Fees	2000	131,200,000	-	106,416,000	106,416,000	106,416,000	111,737,000	117,323,000
17021001/12040282	Masters Student Fees	2000	48,220,450	35,675,950	77,280,000	77,280,000	249,743,000	262,230,000	275,341,000
17021001/12040295	Regular Undergraduate Arrears of Fees	2000	2,285,750	484,000	12,000,000	12,000,000	3,000,000	3,150,000	3,307,000
17021001/12040298	Postgraduate PGD Fees	2000	11,959,100	6,910,600	20,454,000	20,454,000	40,147,000	42,154,000	44,262,000
17021001/12040333	Consult Fees	2000	614,937	-	50,000,000	50,000,000	30,000,000	31,500,000	33,075,000
17021001/12040397	Postgraduate Ph.D. Fees	2000	43,059,200	45,036,100	57,734,400	57,734,400	255,341,000	268,107,000	281,513,000
17021001/12040402	P.G. Arrears Fees	2000	2,329,450	2,114,650	2,300,000	2,300,000	2,500,000	2,625,000	2,756,000
17021001/12040411	Development Levy (Law)	2000	17,325,000	6,750,000	28,400,000	28,400,000	28,400,000	29,820,000	31,311,000
17021001/12040420	Acceptance Fees	2000	56,558,300	4,906,800	189,370,000	189,370,000	214,165,000	224,872,000	236,116,000
17021001/12040421	Development Levy (Medicine)	2000	29,820,000	16,650,000	36,000,000	36,000,000	36,000,000	37,800,000	39,690,000
17021001/12040426	Result Checking	2000	56,000	31,000	150,000	150,000	50,000	52,000	55,000
17021001/12040512	Sandwich Programmes Tuition Arrears	2000	319,600	-	400,000	400,000	150,000	157,000	165,000
17021001/12040514	Transcript Fees	2000	57,212,570	53,013,703	90,000,000	90,000,000	100,000,000	105,000,000	110,250,000
17021001/12040516	NYSC Exemption Fee	2000	26,950	550	110,000	110,000	20,000	21,000	22,000
17021001/12040519	Notification of Result	2000	3,820,000	1,490,000	8,800,000	8,800,000	2,000,000	3,000,000	4,000,000
17021001/12040520	JAMB Admission Letter	2000	-	-	-	-	1,000	1,000	1,000
17021001/12040521	Convocation Fees	2000	-	-	30,000,000	30,000,000	35,000,000	36,750,000	38,587,000
17021001/12040522	Matriculation Pack Fees	2000	9,740,000	5,875,000	38,449,000	38,449,000	38,449,000	40,372,000	42,390,000
17021001/12040577	Teaching Practice Fees	2000	-	940,000	-	-	1,200,000	1,260,000	1,323,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17021001/12040622	Registration of Student Association	2000	1,000	-	3,000	3,000	3,000	4,000	5,000
	17021001/12040626	Payment for Scroll	2000	45,600	27,600	2,000,000	2,000,000	40,000	42,000	44,000
	17021001/12040643	Certificate Verification	2000	3,502,000	2,038,000	16,650,000	16,650,000	6,600,000	6,930,000	7,276,000
	17021001/12040655	Administrative Fees (Peace and Conflict Studies)	2000	-	-	1,000,000	1,000,000	2,325,000	2,441,000	2,563,000
	17021001/12040657	Redeployment Fees	2000	1,950,000	2,150,000	1,500,000	1,500,000	5,000,000	5,250,000	6,250,000
	17021001/12040685	Change of Course Fees	2000	11,150,000	500,000	30,000,000	30,000,000	12,000,000	12,600,000	13,230,000
	17021001/12040687	PG Project Defence Fee (Ph.D)	2000	6,014,000	1,700,000	45,000,000	45,000,000	8,000,000	8,400,000	8,820,000
	17021001/12040689	Remarking Exam Scripts	2000	288,750	397,450	10,000	10,000	480,000	504,000	529,000
	17021001/12040692	Deferment Fees	2000	-	-	1,000,000	1,000,000	100,000	105,000	110,000
	17021001/12040696	Result/Admin Checking Fees	2000	-	-	700,000	700,000	1,000,000	1,050,000	1,102,000
	17021001/12040697	Pre-Degree Programme Tuition	2000	-	40,600	700,000	700,000	50,000	52,000	55,000
	17021001/12040698	Mature Students Programme Tuition	2000	12,380,600	8,329,100	19,829,000	19,829,000	20,563,000	21,591,000	22,670,000
	17021001/12040699	Sandwich Programmes Tuition	2000	16,594,800	7,896,600	7,515,000	7,515,000	3,639,000	3,821,000	4,012,000
	17021001/12040701	Certificate Collection Fees	2000	105,100,000	69,273,000	153,000,000	153,000,000	97,500,000	102,375,000	107,493,000
	17021001/12040702	Post UTME Exams	2000	612,500	84,000	1,700,000	1,700,000	620,000	651,000	683,000
	17021001/12040724	Sandwich PG Fees	2000	680,900	1,001,900	13,187,000	13,187,000	4,098,000	4,303,000	451,000
	17021001/12040725	PG Project Defence (Masters)	2000	7,630,000	2,730,000	30,000,000	30,000,000	8,500,000	8,925,000	9,371,000
	17021001/12040726	PG Project Defence (PGD)	2000	1,740,000	420,000	4,500,000	4,500,000	600,000	630,000	661,000
	17021001/12040727	PG ICT Fee	2000	350,000	330,000	3,500,000	3,500,000	400,000	420,000	441,000
	17021001/12040728	Ph.D. Students Dues	2000	81,000	48,000	400,000	400,000	70,000	73,000	77,000
	17021001/12040729	Master Students Dues	2000	49,000	44,000	350,000	350,000	100,000	105,000	110,000
	17021001/12040730	PGD Students Dues	2000	11,000	19,000	150,000	150,000	25,000	26,000	27,000
	17021001/12040731	PG Transcript	2000	650,000	295,000	1,500,000	1,500,000	1,000,000	1,050,000	1,102,000
	17021001/12040732	Resit Exam Fees	2000	360,000	80,000	500,000	500,000	100,000	105,000	110,000
	17021001/12040733	Joint University Post Examination Board Application Fees	2000	1,770,000	647,200	2,000,000	2,000,000	2,000,000	2,100,000	2,205,000
	17021001/12040734	Joint University Post Examination Board Fees	2000	19,413,900	12,354,300	25,000,000	25,000,000	25,000,000	26,250,000	27,562,000
	17021001/12040735	Screening (PUTME) Fees	2000	-	-	10,500,000	10,500,000	-	-	-
	17021001/12040747	Development Levy (Med Lab Scs)	2000	34,525,000	12,750,000	30,000,000	30,000,000	30,000,000	31,500,000	33,075,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17021001/12040749	Development Levy (Nursing Science)	2000	12,000,000	12,675,000	15,000,000	15,000,000	12,000,000	12,600,000	13,230,000
	17021001/12040750	Correction of Certificate Fees	2000	130,000	95,000	120,000	120,000	120,000	126,000	132,000
	17021001/12040751	PG Deferment Fees	2000	-	-	5,000,000	5,000,000	-	-	-
	17021001/12040754	Development Levy (Other Programme)	2000	64,755,000	42,025,000	360,650,000	360,650,000	360,650,000	378,682,000	397,616,000
	17021001/12040755	Full Session Spillover Fees	2000	25,853,700	18,485,200	105,000,000	105,000,000	43,000,000	45,150,000	47,407,000
	17021001/12040756	Semester Spillover Fees	2000	14,400,200	8,982,800	60,000,000	60,000,000	5,000,000	5,250,000	5,512,000
	17021001/12040757	Cover Note (Proficiency in English)	2000	2,065,000	385,000	2,000,000	2,000,000	5,000,000	5,250,000	5,512,000
	17021001/12040758	Convocation Packages Fess	2000	44,063,000	15,420,000	45,000,000	45,000,000	68,000,000	71,400,000	74,970,000
	17021001/12040759	Development Levy (Pharmacy)	2000	15,625,000	8,250,000	22,500,000	22,500,000	22,500,000	23,625,000	24,806,000
	17021001/12040790	Peace and Conflict Studies Tuition (M.Sc.)	2000		400,000	12,640,000	12,640,000	15,800,000	16,590,000	17,419,000
	17021001/12040791	Peace and Conflict Studies Tuition (PGD)	2000	2,100,000	600,000	3,750,000	3,750,000	22,907,000	24,052,000	25,255,000
	17021001/12040792	PH. D Project Fees (Peace and Conflict)	2000	-	300,000	1,625,000	1,625,000	450,000	473,000	496,000
	17021001/12040793	Studies Project	2000	-	-	1,950,000	1,950,000	-	-	-
	17021001/12040799	Peace and Conflict Studies Tuition (PGD)	2000	-	-	16,065,000	16,065,000	7,500,000	7,875,000	8,269,000
		M.Sc Peace and Conflict Studies Project		-	-	-	-	100,000	105,000	110,000
		PGD. Peace and Conflict Studies Project		-	-	-	-	30,000	31,000	33,000
Institute of Management and Technology (IMT)				**1,551,298,544**	**1,518,762,560**	**1,835,053,800**	**1,835,053,800**	**2,035,643,000**	**2,041,758,000**	**2,051,959,000**
	17033001/12040017	Registration/Review of Contracts/Association	2000	43,000	215,000	2,678,000	2,678,000	2,678,000	2,686,000	2,699,000
	17033001/12040027	Prequalification Fees for contracts	2000		4,599,390	1,019,000	1,019,000	1,819,000	1,824,000	1,833,000
	17033001/12040052	Tuition Fees (Diploma Programme)	2000	854,523,035	890,795,740	981,000,000	981,000,000	1,019,200,000	1,022,258,000	1,027,369,000
	17033001/12040058	Stamp Duties Fee	2000	364,000	835,000	5,052,000	5,052,000	5,052,000	5,067,000	5,093,000
	17033001/12040151	Renewal of Contractors	2000	63,000	-	1,470,000	1,470,000	1,470,000	1,475,000	1,482,000
	17033001/12040274	Late Conversion of Tellers	2000	2,055,000	1,997,785	2,323,000	2,323,000	2,323,000	2,330,000	2,342,000
	17033001/12040315	Admission/Re-Admission Fees	2000	158,000	11,595,140	2,531,000	2,531,000	2,531,000	2,539,000	2,551,000
	17033001/12040316	Medical Examination Fee	2000	16,314,950	12,500,515	15,662,000	15,662,000	17,370,000	17,422,000	17,509,000
	17033001/12040318	Sanitation Fees	2000	7,439,994	31,236,925	22,977,000	22,977,000	42,700,000	42,828,000	43,042,000
	17033001/12040420	Acceptance Fees	2000	176,758,800	157,675,900	210,750,000	210,750,000	213,500,000	214,141,000	215,211,000
	17033001/12040024	Hostel Accommodation Fees	2000	15,800,000	15,729,570	87,240,000	87,240,000	87,240,000	87,502,000	87,939,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17033001/12040426	Result Verification Fees	2000	20,000	12,000	1,571,000	1,571,000	1,571,000	1,576,000	1,584,000
	17033001/12000003	Tuition Fees (Degree Programme)	2000	112,036,506	106,362,070	72,820,000	72,820,000	130,570,000	130,962,000	131,617,000
	17033001/12040514	Students' Transcript	2000	24,069,940	14,523,355	23,917,000	23,917,000	24,927,000	25,002,000	25,127,000
	17033001/12040515	Break Down of Result	2000	15,000	1,638,310	520,000	520,000	520,000	522,000	524,000
	17033001/12040520	JAMB Verification Fee	2000	1,840,476	2,355,570	3,380,000	3,380,000	3,380,000	3,390,000	3,407,000
	17033001/12040521	Convocation Fees	2000	38,303,012	11,760,625	31,849,000	31,849,000	38,922,000	39,039,000	39,234,000
	17033001/12040522	Matriculation Fees	2000	15,453,182	12,514,140	17,840,000	17,840,000	17,606,000	17,659,000	17,747,000
	17033001/12040569	Student Library Fees	2000	23,636,000	18,859,595	48,357,000	48,357,000	48,555,000	48,701,000	48,944,000
	17033001/12040594	Biometric Registration	2000	21,796,805	14,456,060	25,290,000	25,290,000	25,620,000	25,697,000	25,825,000
	17033001/12040601	Parent Teachers Association Fees	2000	189,000	12,000	-	-	202,000	203,000	204,000
	17033001/12040615	Student Appeal Fees	2000	337,000	165,000	550,000	550,000	550,000	551,000	554,000
	17033001/12040629	Countinuing Education Programme Fee (CEP)	2000	195,000	1,609,000	75,040,000	75,040,000	37,235,000	37,347,000	37,533,000
	17033001/12040631	Notification of result/Testimonial	2000	13,454,696	7,525,060	13,959,000	13,959,000	13,959,000	14,001,000	14,071,000
	17033001/12040636	Students Industrial Work Experience Scheme Form (SIWES) &	2000	5,304,261	1,236,355	9,508,000	9,508,000	9,508,000	9,537,000	9,584,000
	17033001/12040643	Verification of Certificate Fees	2000	229,000	62,000	2,526,000	2,526,000	2,526,000	2,534,000	2,546,000
	17033001/12040684	Screening Exam Fees	2000	7,822,176	246,785	14,894,000	14,894,000	14,894,000	14,938,000	15,013,000
	17033001/12040685	Change of Course Fees	2000	32,000	182,500	808,000	808,000	808,000	811,000	815,000
	17033001/12040686	Alumni Fees	2000	3,662,495	2,324,525	4,567,000	4,567,000	4,567,000	4,581,000	4,604,000
	17033001/12040687	Project Fees	2000	19,258,072	7,740,355	2,290,800	2,290,800	22,168,000	22,235,000	22,346,000
	17033001/12040688	Endowment Fund	2000	10,081,333	5,469,640	26,776,000	26,776,000	26,776,000	26,857,000	26,991,000
	17033001/12040689	Review of Exam Scripts	2000	1,849,000	70,000	52,000	52,000	52,000	52,000	52,000
	17033001/12040690	Technology Fees	2000	67,812,440	1,119,785	80,595,000	80,595,000	1,500,000	1,505,000	1,512,000
	17033001/12000000	Student Insurance	2000	1,473,988	508,000	-	-	797,000	800,000	804,000
	17033001/12040692	Deferment of Admissions	2000	115,000	90,000	255,000	255,000	255,000	255,000	257,000
	17033001/12040693	Commission on Scratch Cards	2000	6,006,283	4,299,712	6,820,000	6,820,000	6,126,000	6,145,000	6,176,000
	17033001/12040694	Processing Fees (Other Institution)	2000	811,600	615,000	2,308,000	2,308,000	2,308,000	2,315,000	2,326,000
	17033001/12040695	Examination Misconduct	2000	1,024,000	1,242,000	2,518,000	2,518,000	2,518,000	2,526,000	2,538,000
	17033001/12040696	Loss of Receipts/Results Fees	2000	722,000	189,000	1,546,000	1,546,000	1,546,000	1,551,000	1,558,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17033001/12040701	Certificate Collection	2000	96,627,500	32,362,470	31,795,000	31,795,000	31,795,000	31,891,000	32,050,000
		Plagarism Fees	2000	-	18,000	-	-	1,516,000	1,520,000	1,528,000
		Information and Communication Technology Fee	2000	-	113,022,450	-	-	137,573,000	137,985,000	138,675,000
		Computer-Based Test Fee	2000	-	26,705,463	-	-	23,660,000	23,731,000	23,850,000
		Concession Fees	2000	3,601,000	1,050,185	-	-	3,750,000	3,762,000	3,781,000
		Internet Fee	2000	-	1,234,585	-	-	1,500,000	1,505,000	1,512,000
Enugu State Investment Development Authority				-	-	**3,100,000**	**3,100,000**	**11,170,000**	**11,200,000**	**11,370,000**
	22001002/12040017	Registration Fees for Investors	2000	-	-	600,000	600,000	8,670,000	7,500,000	7,470,000
	22001002/12040694	Renewal of Registration for Investors	2000	-	-	2,500,000	2,500,000	-	-	-
	22001002/12040694	Pre-qualification/Processing Fees	2000	-	-	-	-	2,500,000	3,700,000	3,900,000
Ministry of Lands and Urban Development				**519,986,361**	**1,259,968,993**	**2,663,950,000**	**2,663,950,000**	**2,681,360,000**	**4,823,420,000**	**6,655,200,000**
	60001001/12040027	Tender Fees	2000	-	100,000	6,000,000	6,000,000	-	-	-
	60001001/12040037	Deed Fees	2000	241,583,900	585,119,649	270,000,000	270,000,000	1,000,000,000	1,500,000,000	2,500,000,000
	60001001/12040058	Fees for Stamp Duty on Land Matters	2000	34,035,368	3,965,727	50,000,000	50,000,000	50,000,000	55,000,000	60,000,000
	60001001/12040150	Registration Fees of Application on Petrol Filling Station A	2000	-	-	1,500,000	1,500,000	1,500,000	1,700,000	1,900,000
	60001001/12040168	Non-Refundable Application Fees	2000	19,110,000	50,145,000	30,000,000	30,000,000	70,000,000	90,000,000	100,000,000
	60001001/12040181	Development Fees	2000	48,283,446	247,258,247	2,000,000,000	2,000,000,000	1,000,000,000	2,500,000,000	3,000,000,000
	60001001/12040255	Survey Fees	2000	-	-	5,000,000	5,000,000	-	-	-
	60001001/12040269	Registration Fees of Application on Fencing of Plot	2000	846,845	6,081,030	5,000,000	5,000,000	7,000,000	8,000,000	9,000,000
	60001001/12040270	Inspection Fees on Fencing of Plots	2000	160,000	1,903,483	47,000,000	47,000,000	2,500,000	3,000,000	3,500,000
	60001001/12040271	Inspection Fees on Stages of Work (Pegging)	2000	23,500	30,000	11,000,000	11,000,000	50,000,000	55,000,000	60,000,000
	60001001/12040272	Inspection Fees on Building Completion Certificate	2000	15,000	30,000	3,500,000	3,500,000	3,500,000	4,000,000	4,500,000
	60001001/12040273	Inspection Fees on Alterations, Repairs and Extension of Com	2000	-	-	1,600,000	1,600,000	1,600,000	1,700,000	1,800,000
	60001001/12040276	Plans Approval Fees	2000	141,047,178	290,087,242	100,000,000	100,000,000	400,000,000	500,000,000	800,000,000
	60001001/12040382	Inspection Fees on Hospital/Health Institutions Approval of	2000	-	-	1,000,000	1,000,000	1,000,000	1,200,000	1,300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
			₦	₦	₦	₦	₦	₦	₦
60001001/12040384	Approval Fees for Hospital/Health Institutions Building Plan	2000	1,099,585	3,376,600	3,000,000	3,000,000	4,000,000	4,500,000	5,000,000
60001001/12040468	Fees on Computerization of Land	2000	3,697,000	15,000	8,000,000	8,000,000	-	-	-
60001001/12040662	Registration of Estate Developer	2000	-	-	1,000,000	1,000,000	-	-	-
60001001/12040701	Printing of Certificate /Collection Fee	2000	4,648,166	20,000	7,000,000	7,000,000	3,000,000	3,200,000	3,500,000
60001001/12040750	Correction of Certificates Fee	2000			3,000,000	3,000,000			
60001001/12040754	Stamp Duty on Certificate of Occupancy	2000	2,994,206	2,171,784	3,000,000	3,000,000	4,000,000	4,500,000	5,000,000
60001001/12040762	Registration Fees of Application on Movable Kiosk Approval P	2000	-	-	1,700,000	1,700,000	1,700,000	1,800,000	1,900,000
60001001/12040763	Approval Fees for Schools Buildings and Other Public use Plot	2000	516,000	752,000	1,300,000	1,300,000	1,300,000	1,400,000	1,500,000
60001001/12040764	Inspection Fees on New Petrol Filling Station/Service Station	2000	-	-	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000
60001001/12040765	Inspect., Fees on Alterns, Repairs and Exten. Of Resid. Build	2000	-	-	3,000,000	3,000,000	-	-	-
60001001/12040768	Inspection Fees on Variation of Approved Planning Scheme	2000	2,100,000	1,210,000	1,600,000	1,600,000	2,000,000	3,000,000	4,000,000
60001001/12040769	Inspection Fees on Demolition	2000	-	-	1,400,000	1,400,000	-	-	-
60001001/12040770	Inspection Fees on Market Approval Plan	2000	-	-	6,000,000	6,000,000	6,000,000	6,200,000	6,400,000
60001001/12040771	Inspection Fees on Customary Right of Occupancy	2000	349,200	-	7,000,000	7,000,000	7,000,000	7,500,000	8,000,000
60001001/12040772	Registration Fees on Building/Amendment of Plan (Residential	2000	595,000	3,160,100	3,000,000	3,000,000	4,000,000	4,500,000	5,000,000
60001001/12040773	Registration Fees of Application on Commercial Buildings	2000	-	-	2,700,000	2,700,000	-	-	-
60001001/12040774	Registration Fees of Application on Building Renovation Plan	2000	200,159	135,000	1,500,000	1,500,000	1,500,000	2,000,000	2,200,000
60001001/12040775	Registration Fees of Application on Temporary Building Approval	2000	40,000	400,000	2,000,000	2,000,000	2,000,000	2,200,000	2,500,000
60001001/12040776	Registration Fees of Application on Variation Plan	2000	3,200,000	152,000	1,800,000	1,800,000	1,800,000	2,000,000	2,200,000
60001001/12040777	Registration Fees of Application on Revalidation of Expired	2000	-	30,000	1,800,000	1,800,000	1,800,000	2,000,000	2,200,000
60001001/12040778	Registration Fees of Application on Market Approval Plan	2000	339,600	-	7,000,000	7,000,000	7,000,000	8,000,000	9,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	60001001/12040779	Registration Fees on Industrial Site Approval Plan (Mechanic	2000	-	-	4,500,000	4,500,000	4,500,000	5,000,000	5,500,000
	60001001/12040780	Filling of Documents Fees	2000	24,086	5,000	650,000	650,000	660,000	700,000	750,000
	60001001/12040781	Inspection Fees on Residential Building Plan	2000	95,000	-	3,700,000	3,700,000	3,700,000	3,800,000	4,000,000
	60001001/12040782	Inspection Fees on Commercial Building Plan	2000	723,500	-	5,000,000	5,000,000	5,000,000	5,200,000	5,500,000
	60001001/12040784	Inspection Fees on Industrial Building Plan	2000	-	60,000,000	10,000,000	10,000,000	100,000	120,000	150,000
	60001001/12040785	Inspection Fees on Layout Plans	2000	9,803,172	200,000	16,000,000	16,000,000	16,000,000	17,000,000	18,000,000
	60001001/12040786	Inspection Fees on Temporary Shed	2000	-	-	-	-	1,500,000	2,000,000	2,200,000
	60001001/12040787	Inspection Fees on Schools Approval/Other Public Use Plots	2000	-	-	6,000,000	6,000,000	6,000,000	7,000,000	8,000,000
	60001001/12040789	Registration Fees of Application on Layout/Allotment Approval	2000	4,456,450	3,621,132	13,000,000	13,000,000	4,000,000	4,500,000	5,000,000
	60001001/12040790	Cloth Copy Fee	2000	-	-	1,000,000	1,000,000	-	-	-
Ministry of Trade, Investment and Industry				**85,311,500**	**257,918,384**	**232,700,000**	**232,700,000**	**421,300,000**	**472,600,000**	**509,000,000**
	22001001/12040118	Tender Fees		-	2,100,000	-	-	2,500,000	2,500,000	2,500,000
	22001001/12040118	Cashew Produce Inspection Fees	2000	3,000,000	5,500,000	7,500,000	7,500,000	5,800,000	6,500,000	8,500,000
	22001001/12040119	Palm Oil Inspection Fees	2000	780,000	6,049,641	5,000,000	5,000,000	7,000,000	7,500,000	8,000,000
	22001001/12040120	Palm Kernel Produce Inspection Fees	2000	1,180,000	4,434,065	1,200,000	1,200,000	6,000,000	7,000,000	8,000,000
	22001001/12040122	Fees on Haulage of Industrial Goods/Products	2000	-	11,000,000	87,000,000	87,000,000	37,500,000	36,000,000	38,000,000
	22001001/12040125	Registration of Business Premises (Current)	2000	16,381,500	750,000	20,000,000	20,000,000	1,500,000	1,500,000	1,500,000
	22001001/12040126	Registration of Business Premises (Arrears)	2000	-	-	1,500,000	1,500,000	2,000,000	2,100,000	2,500,000
	22001001/12040127	Renewal of Business Premises	2000	57,863,000	223,115,198	100,000,000	100,000,000	350,000,000	400,000,000	430,000,000
	22001001/12040326	Consumer Protection (Petition Fees)	2000	-	-	2,000,000	2,000,000	500,000	500,000	500,000
	22001001/12040525	Production Inspection - Others	2000	6,107,000	4,969,480	8,500,000	8,500,000	8,500,000	9,000,000	9,500,000
Enugu State Water Corporation				**15,223,614**	**55,169,427**	**544,000,000**	**544,000,000**	**544,000,000**	**266,000,000**	**266,000,000**
	52102001/12040223	Water Tanker Vendor Fees	2000	9,503,214	43,557,500	350,000,000	350,000,000	350,000,000	72,000,000	72,000,000
	52102001/12040260	Water Connection	2000	5,720,400	11,611,927	194,000,000	194,000,000	194,000,000	194,000,000	194,000,000
	52102001/12040263	Others	2000			-	-		-	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Ministry of Environment and Climate Change				**99,557,257**	**399,179,864**	**117,690,000**	**117,690,000**	**8,700,000**	**9,900,000**	**10,850,000**
	35001001/12040427	Tenders Fees	2000	4,200,000	-	-	-	-	-	-
	35001001/12040031	Environmental Audit/Impact Assessment	2000	1,151,000	2,486,000	5,000,000	5,000,000	2,500,000	3,000,000	3,500,000
	35001001/12040211	Noise Pollution Abatement Fees	2000	-	23,000	90,000	90,000	100,000	100,000	100,000
	35001001/12040376	Environmental Effluent Discharge Fee	2000	1,910,000	1,444,000	1,000,000	1,000,000	2,000,000	2,000,000	2,100,000
	35001001/12040377	Renewal of Consultant Fees	2000	150,000	610,000	500,000	500,000	600,000	650,000	700,000
	35001001/12040378	Motor Emblem/Gaseous Emission Fees	2000	12,500	-	200,000	200,000	-	-	-
	35001001/12040462	Out door Advertising	2000	444,987		-	-		-	-
	35001001/12040494	Public Toilet Management Fees	2000	130,000	330,000	400,000	400,000	500,000	550,000	600,000
	35001001/12040536	Registration fees from Environmental Consultant Fumigation	2000	240,000	100,000	500,000	500,000	500,000	600,000	650,000
	35001001/12040544	Environmental Remedial Fees	2000	89,244,470	-	108,000,000	108,000,000	-	-	-
	35001001/12040704	Fees from Fumigation Certificate	2000	574,300	923,000	2,000,000	2,000,000	2,500,000	3,000,000	3,200,000
	35001001/12040141	Mining Truck Fees	2000	-	91,910,000	-	-			
	35001001/12040240	Borrow Pits Toll Fees	2000	-	300,353,864	-	-			
	35001001/12040275	Borrow Pits Registration Fees	2000	-	1,000,000	-	-			
	35001001/12040380	Toll Fee	2000	1,500,000	-	-	-			
Enugu State Broadcasting Service - Radio/TV ESBS/TV				**22,516,055**	**18,913,348**	**75,540,000**	**75,540,000**	**50,250,000**	**60,300,000**	**70,350,000**
	12003001/12040036	Advertisement	2000	22,237,605	18,768,348	75,000,000	75,000,000	50,000,000	60,000,000	70,000,000
	12003001/12040373	Trade Fair/ Great Festival	2000	278,450	145,000	540,000	540,000	250,000	300,000	350,000
Enugu State Printing and Publishing Company (Daily Star)				-	-	-	-	**6,000**	**7,000**	**8,000**
	23055001/12040267	Registration Fees from Newspaper Readers	2000	-	-	-	-	6,000	7,000	8,000
Office of the State Auditor General				**1,828,397**	**410,000**	**5,500,000**	**5,500,000**	**2,400,000**	**2,780,000**	**3,330,000**
	40001001/12040233	Audit fees from Parastatals & Govt Companies	2000	262,387	250,000	3,000,000	3,000,000	1,850,000	2,000,000	2,500,000
	40001001/12040234	Arrears of Audit Fees	2000	1,411,010	-	1,500,000	1,500,000	350,000	480,000	500,000
	40001001/12040235	Registration of External Auditor	2000	35,000	-	500,000	500,000	50,000	80,000	90,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	40001001/12040340	Renewal of External Auditors' Registration	2000	120,000	160,000	500,000	500,000	150,000	220,000	240,000
Office of the Auditor General for Local Government				**707,200**	**1,611,600**	**5,430,000**	**5,430,000**	**2,940,000**	**2,010,000**	**1,740,000**
	40001002/12040235	Registration of External Auditor	2000	-	-	30,000	30,000	30,000	300,000	30,000
	40001002/12040340	Renewal of External Auditors' Registration	2000	-	11,600	-	-	10,000	10,000	10,000
	40001002/12040347	Audit Fees from Local Governments	2000	707,200	1,600,000	5,400,000	5,400,000	2,900,000	1,700,000	1,700,000
Civil Service Commission (CSC)				**1,130,000**	**884,000**	**1,850,000**	**1,850,000**	**1,400,000**	**1,600,000**	**1,600,000**
	47001001/12060471	Service Charge on ASCON Examination	2000	1,130,000	884,000	1,850,000	1,850,000	1,400,000	1,600,000	1,600,000
Enugu State Independent Electoral Commission				-	-	**300,000**	**300,000**	**300,000**	-	**300,000**
	48001001/12040235	10% 0f External Auditors Fees	2000	-	-	300,000	300,000	300,000	-	300,000
Ministry of Local Government, Rural Development and Chieftaincy Affairs				**65,863,500**	**33,459,000**	**48,450,000**	**48,450,000**	**55,890,000**	**36,390,000**	**38,010,000**
	51001001/12040791	Issuance of Inaugration Certificate to Town Union	2000	-	-	-	-	-	-	-
	51001001/12040005	Fees For Replacement of Loss of Certificates and bye laws	2000	-	-	-	-	-	-	-
	51001001/12040106	Fees for Igwe Election Observation	2000	18,900,000	5,050,000	10,000,000	10,000,000	12,000,000	4,200,000	4,200,000
	51001001/12040164	Certified true copy of Original Documents	2000	273,000	578,000	350,000	350,000	370,000	700,000	750,000
	51001001/12040189	Registration of Town Unions and Social Clubs	2000	336,000	2,671,300	500,000	500,000	3,000,000	3,500,000	4,000,000
	51001001/12040190	Renewal of Registration of Town Unions and Social Clubs	2000	1,008,500	5,609,700	1,500,000	1,500,000	6,500,000	7,000,000	7,500,000
	51001001/12040222	Chieftaincy Title Permit Fees	2000	4,130,000	1,350,000	5,000,000	5,000,000	5,200,000	2,400,000	2,400,000
	51001001/12040292	Fees for Recognition of Igwe Ceremony	2000	5,600,000	800,000	8,000,000	8,000,000	3,000,000	3,600,000	3,600,000
	51001001/12040321	App. Fees for would-be Traditional Rulers	2000	19,700,000	16,100,000	12,000,000	12,000,000	12,300,000	6,000,000	6,000,000
	51001001/12040495	Certificate of Recognition Fees	2000	2,914,000	400,000	3,000,000	3,000,000	3,500,000	1,800,000	1,800,000
	51001001/12040496	Clearance Fees for Ofala Festivals	2000	-	250,000	300,000	300,000	320,000	340,000	360,000
	51001001/12040567	Eligibility Manual Criteria for Community Leadership Selection	2000	-	-	2,300,000	2,300,000	2,500,000	2,500,000	2,500,000
	51001001/12040687	Reg. of Cert. of Autonomous Communities	2000	13,002,000	500,000	3,500,000	3,500,000	3,600,000	4,000,000	4,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	51001001/12040217	Issuance of Inaugration Certificate to Town Union	2000	-	-	2,000,000	2,000,000	-	-	-
		Registration Fee for Autonomous Communities Constitution		-	150,000	-	-	3,600,000	350,000	400,000
Ministry of Human Development and Poverty Eradication				**7,979,543**	**7,743,750**	**5,200,000**	**5,200,000**	**7,200,000**	**10,100,000**	**18,500,000**
	66001001/12040362	Cooperative Annual Supervision Fees	2000	1,750,250	624,750	200,000	200,000	200,000	600,000	7,000,000
	66001001/12040364	Registration of Cooperative Societies	2000	4,594,500	2,954,000	3,000,000	3,000,000	3,000,000	4,000,000	4,500,000
	66001001/12040365	Renewal of Registration of Cooperative Societies	2000	167,000	-	-	-	-	-	-
	66001001/12040469	Registration of Neighborhood Association/Watch Group	2000	522,000	1,610,000	1,000,000	1,000,000	2,000,000	2,500,000	3,000,000
	66001001/12040470	Renewal of Neighborhood Association /Watch Group	2000	945,793	2,555,000	1,000,000	1,000,000	2,000,000	3,000,000	4,000,000
Ministry of Transport				**335,916,286**	**665,560,083**	**9,950,000,000**	**9,950,000,000**	**46,952,500,000**	**50,618,470,000**	**59,725,585,000**
	29001001/12040027	Tender Fees	2000	2,550,000	4,000,000	1,000,000	1,000,000	5,000,000	6,000,000	7,000,000
	29001001/12040039	Agency Fees	2000	4,295,000		-	-		-	-
	29001001/12040056	Road Traffic Inspection Test Fees	2000	2,563,800	255,300	2,000,000	2,000,000	300,000	400,000	500,000
	29001001/12040133	Registration of Driving School	2000	1,700,000	40,000	1,000,000	1,000,000	100,000	150,000	200,000
	29001001/12040135	Renewal of Driving Schools	2000	-	-	-	-	-	200,000	250,000
	29001001/12040138	Registration of Tricycle	2000			800,000	800,000			
	29001001/12040393	Vehicle Inspection Test	2000	119,994,500	88,602,050	80,000,000	80,000,000	90,000,000	90,000,000	90,500,000
	29001001/12040412	Courier Permits	2000	5,775,600	10,715,000	3,000,000	3,000,000	5,000,000	5,000,000	5,500,000
	29001001/12040441	Concession Fees on Buses	2000	410,100	730,000	3,000,000,000	3,000,000,000	800,000	9,000,000	9,000,000
	29001001/12040454	Registration of Private Taxis	2000	7,000	500,000	1,000,000	1,000,000	-	6,000,000	7,000,000
	29001001/12040668	Renewal of Motorcycle	2000			-	-		-	-
	29001001/12040669	Renewal of Private Taxis Registration	2000	-	30,000	500,000	500,000	50,000	70,000	85,000
	29001001/12040670	Registration of Buses	2000	5,110,000	3,560,534	6,000,000	6,000,000	4,000,000	5,500,000	6,000,000
	29001001/12040671	Renewal of Buses	2000	-	-	-	-	-	500,000	650,000
	29001001/12040672	Registration of Mass Transit Operators	2000	366,000	75,000	4,000,000	4,000,000	200,000	500,000	600,000
	29001001/12040673	Renewal of Tricycle	2000	-	-	-	-	-	300,000	300,000
	29001001/12040703	Renewal of Mass Transit Operators	2000	1,585,000	4,640,000	3,000,000	3,000,000	5,000,000	5,000,000	6,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	29001001/12040760	Renewal of Courier Permits	2000	1,400,000	2,310,000	4,000,000	4,000,000	3,000,000	4,000,000	5,000,000
	29001001/12040795	Fees from Operation of Terminals	2000	-	-	4,000,000,000	4,000,000,000		8,000,000,000	9,000,000,000
	29001001/12040799	Concession Fees from Tricycle	2000	1,300,000	-	2,843,700,000	2,843,700,000	6,000,000	8,000,000	9,000,000
	29001001/12040534	Registration Fees for Private School Bus	2000	-	-	-	-	550,000	600,000	700,000
	29001001/12040535	Annual Renewal Fees for Private School Bus	2000	-	-	-	-	-	-	-
		Driving Test	2000	163,400	554,500	-	-	600,000	750,000	800,000
		Travelers Manifest Fee	2000	2,450,000	1,160,000			3,500,000	3,000,000	3,000,000
		E-Ticketing on Daily Toll on all Commerical Vehicles/ Keke	2000	186,245,886	541,447,199			800,000,000	900,000,000	1,000,000,000
		Biometric Fees	2000	-	6,940,500			7,500,000	7,500,000	7,500,000
		Enugu Air	2000					15,654,900,000	21,000,000,000	24,000,000,000
		Intracity Mass Transit Buses	2000					10,240,000,000	20,240,000,000	25,240,000,000
		Transport Terminals	2000					20,000,000,000	200,000,000	200,000,000
		Logistics Hubs	2000					126,000,000	126,000,000	126,000,000
Ministry of Energy and Mineral Resources				**-**	**433,740,000**	**5,908,150,000**	**5,908,150,000**	**20,700,000,000**	**27,670,000,000**	**31,780,000,000**
	31001001/12040275	Registration of Borrowed Pit Operators	2000	-	300,000,000	5,000,000	5,000,000	100,000,000	50,000,000	50,000,000
	31001001/12040407	Renewal of Borrowed Pit Operators	2000	-	-	2,000,000	2,000,000	100,000,000	120,000,000	130,000,000
	31001001/12040544	Remedial Fees	2000	-	-	500,000,000	500,000,000	500,000,000	500,000,000	600,000,000
	31001001/12040797	Borrowed Pit Operators Levies	2000	-	-	2,300,575,000	2,300,575,000	7,000,000,000	12,000,000,000	14,000,000,000
	31001001/12040798	Coal Truck Drivers Levies	2000	-	133,740,000	3,100,575,000	3,100,575,000	8,000,000,000	9,000,000,000	10,000,000,000
		Proceeds from Mining		-	-	-	-	5,000,000,000	6,000,000,000	7,000,000,000
Enugu State Polytechnic Iwollo				**7,551,354**	**6,895,027**	**46,580,000**	**46,580,000**	**44,985,000**	**47,233,000**	**51,955,000**
	17018001/12040017	Registration of Contractors	2000	-	-	100,000	100,000	100,000	105,000	115,000
	17018001/12040027	Tenders Fees	2000	-	-	200,000	200,000	-	-	-
	17018001/12040151	Renewal of Contractors	2000	-	-	100,000	100,000	-	-	-
	17018001/12040228	Technical Services	2000	-	-	-	-	-	-	-
	17018001/12040295	Fees from Regular/Undergraduate Students	2000	7,551,354	6,195,027	19,400,000	19,400,000	27,600,000	28,980,000	31,878,000
	17018001/12040333	Consultancy Services	2000	-	700,000	20,000,000	20,000,000	10,000,000	10,500,000	11,550,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17018001/12040420	Acceptance Fees	2000	-	-	2,000,000	2,000,000	3,000,000	3,150,000	3,465,000
	17018001/12040424	Hostel Fees	2000	-	-	750,000	750,000	450,000	472,000	519,000
	17018001/12040426	Student Verification Fees	2000	-	-	-	-	-	-	-
	17018001/12040514	Transcript Fees	2000	-	-	400,000	400,000	400,000	420,000	462,000
	17018001/12040515	Fees for obtaining Statement of Result	2000	-	-	600,000	600,000	405,000	425,000	467,000
	17018001/12040521	Convocation Fees	2000	-	-	2,000,000	2,000,000	2,000,000	2,100,000	2,310,000
	17018001/12040684	Screening Fees (JAMB)	2000	-	-	-	-	-	-	-
	17018001/12040696	Loss of Receipts Fees	2000	-	-	30,000	30,000	30,000	31,000	34,000
	17018001/12040701	Certificate Collection Fees	2000	-	-	1,000,000	1,000,000	1,000,000	1,050,000	1,155,000
	17018001/12040735	PUTME Result Checking Fees	2000	-	-	-	-	-	-	-
Enugu State Internal Revenue Service				**532,950,289**	**334,429,725**	**651,150,000**	**651,150,000**	**1,302,000,000**	**1,367,100,000**	**1,435,455,000**
	20008001/12020056	Road Traffic Exams	2000	10,589,785	343,100	-	-	1,000,000	1,050,000	1,102,500
	20008001/12040027	Tender Fees	2000	-	-	-	-	-	-	-
	20008001/12040045	Change of Ownership (Vehicle Test & Drivers Test)	2000	142,013,750	88,833,350	-	-	220,000,000	231,000,000	242,550,000
	20008001/12040055	New Registration Motor Vehicles Fees	2000	15,586,250	82,938,875	400,575,000	400,575,000	260,000,000	273,000,000	286,650,000
	20008001/12040056	Road Traffic Exam Fees	2000	3,987,754	94,400	250,575,000	250,575,000	1,000,000	1,050,000	1,102,500
	20008001/12040057	Motor Vehicle New Number Plates	2000	360,772,750	162,220,000	-	-	820,000,000	861,000,000	904,050,000
Coal City Transport Service				**-**	**-**	**500,000**	**500,000**	**5,000,000**	**5,500,000**	**6,050,000**
	29053002/12040036	Branding/Advertisement Placement Fees	2000	-	-	500,000	500,000	5,000,000	5,500,000	6,050,000
Enugu State Transport Company ENTRACO				**-**	**-**	**30,000,000**	**30,000,000**	**30,000,000**	**36,000,000**	**40,000,000**
	29053001/12040670	Registration of Buses	2000			25,000,000	25,000,000	25,000,000	30,000,000	33,000,000
	29053001/12040671	Renewal of Buses	2000			5,000,000	5,000,000	5,000,000	6,000,000	7,000,000
Ministry of Works and Infrastructure				**28,800,000**	**143,607,300**	**48,800,000**	**48,800,000**	**255,200,000**	**240,000,000**	**262,000,000**
	34001001/12040012	Material Testing Fees	2000	800,000	19,712,500	2,300,000	2,300,000	25,000,000	20,000,000	22,000,000
	34001001/12040017	Registration of Contractors	2000	6,000,000	26,336,300	5,000,000	5,000,000	35,000,000	40,000,000	45,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	34001001/12040027	Tenders Fees	2000	15,000,000	92,195,000	6,500,000	6,500,000	100,000,000	90,000,000	90,000,000
	34001001/12040098	Right of Way Permit Fees/Cutting of Road	2000	4,000,000	-	25,000,000	25,000,000	75,200,000	60,000,000	65,000,000
	34001001/12040151	Renewal of Contractors Registration	2000	3,000,000	5,363,500	10,000,000	10,000,000	20,000,000	30,000,000	40,000,000
Ministry of Culture and Tourism				**-**	**120,000**	**-**	**-**	**400,000**	**450,000**	**500,000**
	36001001/12040400	Registration of Contestants for Beauty Pageants	2000	-	-	-	-	-	-	-
		Registration of Artist Group		-	120,000	-	-	400,000	450,000	500,000
Tourism Board				**-**	**-**	**6,650,000**	**6,650,000**	**6,650,000**	**7,950,000**	**9,100,000**
	36052001/12040245	Registration of Hotel	2000			1,100,000	1,100,000	1,100,000	2,000,000	2,500,000
	36052001/12040399	Renewal of Hotel	2000			4,400,000	4,400,000	4,400,000	4,500,000	5,000,000
	36052001/12040674	Registration of Tourism Operators at Airport Stand	2000			530,000	530,000	530,000	600,000	650,000
	36052001/12040742	Registration of Other Tourism Enterprises	2000			500,000	500,000	500,000	700,000	750,000
	36052001/12040743	Renewal of Registration of Other Tourism Enterprises	2000			120,000	120,000	120,000	150,000	200,000
Ministry of Housing				**-**	**222,970**	**750,000**	**750,000**	**750,000**	**202,500,000**	**303,500,000**
	53001001/12040662	Registration of Estate Developer	2000			750,000	750,000	750,000	2,500,000	3,500,000
		Premium of the Allocated Land		-	222,970	-	-	-	200,000,000	300,000,000
Enugu State Housing Development Corporation				**228,263,917**	**1,413,191,124**	**251,059,500**	**251,059,500**	**2,437,757,000**	**2,681,383,000**	**2,939,320,000**
	53010001/12040017	Registration of Contractors	2000	3,830,000	14,360,000	207,000	207,000	24,771,000	27,248,000	29,973,000
	53010001/12040027	Tender Fees	2000	-	-	759,000	759,000	-	-	-
	53010001/12040053	Application Fee	2000	3,722,500	204,426,500	15,525,000	15,525,000	352,636,000	387,899,000	426,689,000
	53010001/12040058	Stamp Fees	2000	91,847	111,050	310,500	310,500	192,000	211,000	232,000
	53010001/12040151	Renewal of Contractors	2000	-	-	1,035,000	1,035,000	-	-	-
	53010001/12040158	Search Fee	2000	530,000	520,000	-	-	897,000	987,000	1,085,000
	53010001/12040162	Consent Fee	2000	72,157,000	218,967,500	70,870,000	70,870,000	377,719,000	415,491,000	457,040,000
	53010001/12040164	Certified True Copy	2000	340,000	170,000	414,000	414,000	293,000	323,000	355,000
	53010001/12040167	Survey Fee	2000	26,882,300	415,968,000	68,655,000	68,655,000	717,545,000	789,299,000	868,229,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	53010001/12040169	Computerization Fee	2000	13,879,350	60,989,304	4,485,000	4,485,000	105,207,000	115,727,000	127,300,000
	53010001/12040170	Mortgage Fee	2000	10,000	90,000	-	-	155,000	171,000	188,000
	53010001/12040171	Change of Purpose Clause Fee	2000	1,000,000	3,632,000	4,140,000	4,140,000	6,266,000	6,744,000	7,218,000
	53010001/12040173	Verification of Title	2000	3,520,000	37,000,000	6,210,000	6,210,000	63,825,000	70,208,000	77,228,000
	53010001/12040177	Caveat Fee	2000	260,000	16,720,000	172,000	172,000	28,842,000	31,726,000	24,899,000
	53010001/12040269	Fencing Fees	2000	22,535,000	336,697,500	24,012,000	24,012,000	580,803,000	638,884,000	702,772,000
	53010001/12040276	Plan Approval Fee	2000	72,226,600	84,657,270	47,610,000	47,610,000	146,034,000	160,637,000	176,701,000
	53010001/12040277	Merger Fee	2000	200,000	100,000	414,000	414,000	173,000	190,000	209,000
	53010001/12040318	Sewerage Maintenance Fee	2000	1,869,320	37,000	31,000	31,000	64,000	70,000	77,000
	53010001/12040461	Street naming Fee	2000	1,490,000	3,050,000	2,070,000	2,070,000	5,261,000	5,787,000	6,366,000
	53010001/12040595	1% Agreement Fees	2000	-	-	414,000	414,000	-	-	-
	53010001/12040655	Estate Management	2000	3,720,000	15,695,000	1,656,000	1,656,000	27,074,000	29,781,000	32,759,000
	53010001/12040796	Annexation	2000	-	-	2,070,000	2,070,000	-	-	-
Fire Service Department				**4,890,000**	**5,491,500**	**16,700,000**	**16,700,000**	**16,700,000**	**18,960,000**	**20,760,000**
	51007001/12040464	Fire Service Fees from Petroleum Products	2000	2,400,000	2,246,500	4,000,000	4,000,000	4,500,000	5,000,000	5,500,000
	51007001/12040465	Fire Service Fees from other Business Houses	2000	1,303,500	3,245,000	3,900,000	3,900,000	3,900,000	4,000,000	4,200,000
	51007001/12040466	Registration of Liquified Gas Plants	2000	900,000	-	2,000,000	2,000,000	1,500,000	2,500,000	3,000,000
	51007001/12040467	Renewal of Registration of Liquified Gas Plants	2000	281,500	-	600,000	600,000	600,000	650,000	700,000
	51007001/12040714	Fire Services Fees from Bakeries	2000	-	-	500,000	500,000	500,000	520,000	560,000
	51007001/12040715	Fire Services Fees from Construction Firms	2000	-	-	500,000	500,000	500,000	520,000	560,000
	51007001/12040716	Fire Services Fees from Block Industries	2000	-	-	700,000	700,000	700,000	700,000	850,000
	51007001/12040717	Fire Services Fees from Cold Rooms	2000	-	-	500,000	500,000	500,000	600,000	650,000
	51007001/12040718	Fire Services Fees from Aluminum Industries	2000	-	-	800,000	800,000	800,000	850,000	900,000
	51007001/12040719	Fire Services Fees from Water Packaging Companies	2000	-	-	700,000	700,000	700,000	800,000	850,000
	51007001/12040720	Fire Services Fees from Private Schools	2000	-	-	100,000	100,000	100,000	120,000	140,000
	51007001/12040721	Fire Services Fees from Pool/Casino Company Headquarters	2000	-	-	800,000	800,000	800,000	900,000	950,000
	51007001/12040744	Fire Services Fees from Saw Mill Machine/Engines	2000	-	-	800,000	800,000	800,000	900,000	950,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	51007001/12040745	Fire Services Fees from Private Hospitals	2000	5,000	-	800,000	800,000	800,000	900,000	950,000
Office of the Surveyor General				**53,258,500**	**67,987,269**	**55,300,000**	**55,300,000**	**119,500,000**	**148,000,000**	**160,000,000**
	60002001/12040038	Survey Fee	2000	42,013,500	56,671,104	40,000,000	40,000,000	100,000,000	120,000,000	130,000,000
	60002001/12040158	Search Fees	2000	150,000	750,000	300,000	300,000	1,500,000	3,000,000	4,000,000
	60002001/12040164	Certified True Copy of Survey Documents	2000	1,094,000	2,065,000	3,000,000	3,000,000	4,000,000	5,000,000	6,000,000
	60002001/12040790	Survey Cloth Copy Fee	2000	10,001,000	8,501,165	12,000,000	12,000,000	14,000,000	20,000,000	20,000,000
Enugu Capital Territory Development Authority				**146,176,448**	**299,036,489**	**490,000,000**	**490,000,000**	**550,000,000**	**655,000,000**	**710,000,000**
	65001001/12040054	Parking Fees	2000	10,430,747	23,441,022	40,000,000	40,000,000	50,000,000	55,000,000	60,000,000
	65001001/12040384	Vetting Fees from Building Plan	2000	135,745,701	275,595,467	450,000,000	450,000,000	500,000,000	600,000,000	650,000,000
Enugu State High Court				**325,236,492**	**269,451,352**	**452,550,000**	**452,550,000**	**440,200,000**	**600,250,000**	**650,400,000**
	26051001/12040026	Court Fees	2000	90,229,914	73,727,095	100,000,000	100,000,000	90,200,000	100,250,000	100,400,000
	26051001/12040027	Tender Fees	2000	-	-	50,000	50,000	-	-	-
	26051001/12040283	Probate Fees	2000	235,006,577	195,724,257	350,000,000	350,000,000	350,000,000	500,000,000	550,000,000
	26051001/12040284	Election Petition Tribunal Fees	2000	-	-	2,500,000	2,500,000	-	-	-
Customary Court of Appeal				**30,795,762**	**15,000,000**	**30,000,000**	**30,000,000**	**35,000,000**	**37,000,000**	**39,000,000**
	26052001/12040026	Court Fees	2000	30,795,762	15,000,000	30,000,000	30,000,000	35,000,000	37,000,000	39,000,000
Citizens' Rights and Mediation Centre				**154,100**	**268,100**	**335,000**	**335,000**	**340,000**	**345,000**	**350,000**
	26007001/12040472	Registration Fees on Mediation	2000	154,100	268,100	335,000	335,000	340,000	345,000	350,000
Ministry of Children, Gender Affairs and Social Development				**1,850,000**	**6,735,500**	**2,650,000**	**2,650,000**	**10,590,000**	**11,374,000**	**12,212,000**
	14001001/12040154	Registration of Voluntary Organization and Adult Social Club	2000			750,000	750,000			
	14001001/12040188	Renewal of Registration fees for Day Care Centre	2000	400,000	995,000	500,000	500,000	3,400,000	3,740,000	4,120,000
	14001001/12040189	Registration of Voluntary Organization and Adult Social Club	2000	800,000	5,400,000	-	-	5,670,000	5,954,000	6,252,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	14001001/12040190	Renewal of Voluntary Organisation and Adult Social Club	2000	250,000	100,500	750,000	750,000	520,000	580,000	640,000
	14001001/12040220	Registration Fees for Widows Cooperative Societies	2000	-	20,000	-	-	-	-	-
	14001001/12040449	Registration fee for Day Care Centre	2000	400,000	220,000	650,000	650,000	1,000,000	1,100,000	1,200,000
Enugu State Library Board				**354,200**	**522,000**	**1,095,000**	**1,095,000**	**1,225,000**	**1,340,000**	**1,450,000**
	17008001/12040299	Binding Charges	2000	4,200	3,000	45,000	45,000	45,000	50,000	50,000
	17008001/12040409	Certification of Newspapers/Others	2000	30,000	151,000	50,000	50,000	180,000	190,000	200,000
	17008001/12040582	Library Registration	2000	320,000	368,000	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000
Enugu State College of Education (Technical)				**122,684,138**	**69,945,018**	**188,790,000**	**188,790,000**	**130,235,000**	**516,385,000**	**572,670,000**
	17019001/12040017	Registration of Contractor	2000	105,000	360,000	200,000	200,000	700,000	1,200,000	1,250,000
	17019001/12040024	Accreditation Fee	2000	804,000	1,550,100	800,000	800,000	1,500,000	2,200,000	2,300,000
	17019001/12040027	Tendering Fees	2000	-	-	120,000	120,000	-	220,000	230,000
	17019001/12040030	Professionals Registration Fees	2000	10,000	140,500	200,000	200,000	200,000	400,000	400,000
	17019001/12040052	Students Tuition Fees	2000	84,076,338	40,628,530	135,000,000	135,000,000	83,000,000	450,000,000	500,000,000
	17019001/12040151	Renewal of Contractor	2000			-	-		-	-
	17019001/12040202	Hostel Fees	2000	15,344,000	6,890,000	12,000,000	12,000,000	8,000,000	7,000,000	8,000,000
	17019001/12040274	Registration/Late Registration Fees (Late Payment Penalty)	2000	197,100	89,500	1,000,000	1,000,000	100,000	3,000,000	3,200,000
	17019001/12040278	Publication/Brochure Fees	2000	-	-	800,000	800,000	200,000	300,000	400,000
	17019001/12040315	JAMB Adm Letters	2000	-		-	-		-	-
	17019001/12040316	Medical Examination Fees	2000			-	-		-	-
	17019001/12040337	Development Fees	2000			-	-		-	-
	17019001/12040420	Acceptance Fees	2000	7,487,000	2,344,000	12,000,000	12,000,000	3,000,000	4,000,000	4,500,000
	17019001/12040426	Certification Verification Fees	2000	993,700	1,670,250	800,000	800,000	1,800,000	1,100,000	1,200,000
	17019001/12040503	Student Induction Fees	2000			-	-		-	-
	17019001/12040510	Degree Programme Runing Cost	2000			-	-		-	-
	17019001/12040514	Transcript Fees	2000	1,360,500	1,174,688	1,100,000	1,100,000	1,100,000	1,100,000	1,150,000
	17019001/12040515	Statement of Result	2000	996,000	3,159,500	400,000	400,000	3,200,000	1,000,000	1,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17019001/12040517	Attestation Letter Fees	2000			-	-		-	-
	17019001/12040520	JAMB Fees (Regularization)	2000	250,000	516,750	-	-	600,000	650,000	700,000
	17019001/12040521	Convocation Fee	2000	8,125,100	8,692,200	5,200,000	5,200,000	8,000,000	8,500,000	9,000,000
	17019001/12040522	Matriculation Fees	2000	1,496,000	1,538,500	1,300,000	1,300,000	1,600,000	1,200,000	1,200,000
	17019001/12040569	Library Fees	2000			150,000	150,000	35,000	35,000	40,000
	17019001/12040592	Registration Fee (Teachers Registration)	2000							
	17019001/12040619	I. D. Cards and Badges	2000			-	-		-	-
	17019001/12040631	Testimonial Fees	2000	1,025,000	889,000	550,000	550,000	850,000	1,250,000	1,300,000
	17019001/12040636	Students Industrial Work Exper. Scheme (SIWES) Forms/Log Books	2000	80,400	176,500	100,000	100,000	300,000	60,000	70,000
	17019001/12040657	Result/Admin Checking Fees	2000			150,000	150,000	150,000	350,000	350,000
	17019001/12040684	Screening test Fees	2000			-	-		-	-
	17019001/12040685	Change of Course Fees	2000			40,000	40,000			
	17019001/12040687	Project Fees	2000	206,000		600,000	600,000	600,000	1,400,000	1,500,000
	17019001/12040690	Technology Fees	2000	51,000		400,000	400,000	400,000	11,000,000	12,000,000
	17019001/12040691	Student Insurance Fees	2000			-	-		-	-
	17019001/12040695	Exam Misconduct Fees	2000			-	-		-	-
	17019001/12040696	Loss of Receipt/Result	2000	57,000	125,000	80,000	80,000	100,000	120,000	130,000
	17019001/12040710	Arrears of School Fees	2000	20,000		800,000	800,000	800,000	3,800,000	4,000,000
	17019001/12040798	Outreach Programme	2000	-	-	10,000,000	10,000,000	10,000,000	12,000,000	14,000,000
	17019001/12040799	Local Scholarship Scheme	2000	-	-	5,000,000	5,000,000	4,000,000	4,500,000	4,550,000
	17019001/12040691	Insurance Claim Received	2000			-	-		-	-
Post-Primary Schools Management Board (PPSMB)				**2,715,050**	**-**	**745,500,000**	**745,500,000**	**-**	**-**	**-**
	17051001/12040048	School Sports Fees	2000	-	-	37,500,000	37,500,000	-	-	-
	17051001/12040052	Tuition Fees/Parent Support Fee	2000	2,363,500	-	183,000,000	183,000,000	-	-	-
	17051001/12040316	Examination Fees	2000	47,450	-	150,000,000	150,000,000	-	-	-
	17051001/12040000	School Equipment Fees	2000	304,100	-	375,000,000	375,000,000	-	-	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Enugu State Science Technical and Vocational Sch. Mgt. Board				**55,200,000**	**4,397,600**	**66,280,000**	**66,280,000**	**18,000,000**	**18,900,000**	**19,845,000**
	17054001/12040048	School Sport Fees	2000	8,400,000	293,400	8,500,000	8,500,000	1,200,000	1,260,000	1,323,000
	17054001/12040316	Examination Fees	2000	7,800,000	2,931,000	15,780,000	15,780,000	4,800,000	5,040,000	5,292,000
	17054001/12040478	School Equipment Fees	2000	39,000,000	1,173,200	42,000,000	42,000,000	12,000,000	12,600,000	13,230,000
Examinations Development Centre				**565,849,200**	**952,546,000**	**736,130,000**	**736,130,000**	**1,000,000,000**	**1,077,000,000**	**1,153,000,000**
	17009001/12040062	Issue of Statement of Result Fees (PSLC & TC II)	2000	1,624,000	8,816,000	2,000,000	2,000,000	2,000,000	2,500,000	3,000,000
	17009001/12040481	Exam Fees - Primary School Leaving Cert. (Q and A)	2000	130,018,500	275,846,500	140,000,000	140,000,000	283,500,000	290,000,000	295,000,000
	17009001/12040482	Exam Fees - Transition Exam (Q and A)	2000	138,446,000	289,902,500	150,000,000	150,000,000	300,000,000	310,000,000	320,000,000
	17009001/12040483	Exam Fees Basic Education Certificate Examination (Main)	2000	235,249,600	270,845,000	250,000,000	250,000,000	300,000,000	350,000,000	400,000,000
	17009001/12040630	Uniform Exam Fees	2000	-	-	120,000,000	120,000,000	-	-	-
	17009001/12040675	Resit Exame Basic Education Certificate Examination	2000	2,432,000	8,427,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
	17009001/12040737	Basic Education Certificate Examination Fees (Q and A)	2000	56,141,100	95,932,000	60,000,000	60,000,000	100,000,000	110,000,000	120,000,000
	17009001/12040761	Basic Education Certificate Examination Fee Photo Album	2000	1,938,000	2,777,000	3,130,000	3,130,000	3,500,000	3,500,000	4,000,000
State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)				**386,812,436**	**337,878,930**	**516,058,000**	**516,058,000**	**793,020,000**	**1,407,700,000**	**1,906,217,000**
	17021002/12040017	Contractor Registration Fees	2000	100,000	150,000	110,000	110,000	110,000	550,000	-
	17021002/12040024	Accreditation Fees	2000	800,000	1,200,000	880,000	880,000	880,000	-	-
	17021002/12040027	Tender Fees	2000	150,000	225,000	165,000	165,000	165,000	220,000	385,000
	17021003/12040040	Medical Consultancy Fees	2000	-	9,524,650	-	-	-	1,650,000	2,200,000
	17021002/12040041	Laboratory Fees	2000	750,000	1,125,000	825,000	825,000	825,000	-	-
	17021002/12040052	Tuition/Examination Fees (Student Fees)	2000	313,554,936	257,212,533	430,353,000	430,353,000	627,900,000	1,207,500,000	1,690,500,000
	17021002/12040053	Application Fees	2000	650,000	1,940,000	715,000	715,000	2,715,000	3,600,000	4,800,000
	17021003/12040151	Renewal of Contractors Registration	2000	-	-	-	-	1,300,000	1,650,000	1,650,000
	17021002/12040420	Acceptance Fees	2000	34,057,500	25,076,300	44,550,000	44,550,000	90,000,000	92,500,000	98,500,000
	17021002/12040424	Hostel Fees	2000	24,000,000	7,622,000	26,400,000	26,400,000	38,400,000	50,400,000	55,000,000
	17021003/12040520	JAMB Fees	2000	-	-	-	-	-	1,375,000	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17021002/12040522	Matriculation Fees	2000	12,500,000	18,750,000	8,910,000	8,910,000	13,750,000	13,750,000	13,750,000
	17021003/12040611	Electricity Charges	2000	-	-	375,000	375,000	-	1,375,000	2,062,000
	17021003/12040643	Certificate Verification Fees	2000	-	-	275,000	275,000	-	5,500,000	5,610,000
	17021003/12040685	Change of Course Fees	2000	-	-	2,500,000	2,500,000	-	2,750,000	4,125,000
	17021003/12040689	Review of Script Fees	2000	-	-	-	-	-	55,000	110,000
	17021003/12040796	JAMB Admission Letters Fee	2000	-	-	-	-	-	4,125,000	4,125,000
		Development Fee		-	10,300,000	-	-	12,500,000	14,700,000	16,000,000
		Medical Examination Fees		-	4,378,447	-	-	4,200,000	6,000,000	7,400,000
		Result Verification Fees		250,000	375,000	-	-	275,000	-	-
		Notification of Result Fee		-	-	-	-	-	-	-
		Testimonial Fees		-	-	-	-	-	-	-
ESUT Teaching Hospital ParkLane, Enugu				**824,126,290**	**1,338,500,277**	**1,629,607,000**	**1,629,607,000**	**2,595,361,000**	**3,893,043,000**	**5,117,380,000**
	21027017/12040017	Bid/Registration of Suppliers	2000	471,000	2,208,000	942,000	942,000	1,413,000	2,119,000	3,179,000
	21027017/12040040	Fees from Nutrition/Dietetics	2000	3,150,650	832,400	6,301,000	6,301,000	9,451,000	14,178,000	21,267,000
	21027017/12040041	Laboratory	2000	102,191,333	181,786,465	204,383,000	204,383,000	306,574,000	459,860,000	68,979,000
	21027017/12040052	School of Nursing Fees	2000	31,800,000	5,606,520	63,600,000	63,600,000	95,400,000	143,100,000	214,650,000
	21027017/12040090	Administrative Fees	2000	44,700	3,360,600	89,000	89,000	134,000	201,000	302,000
	21027017/12040302	School of Nursing (Feeding)	2000			-	-		-	-
	21027017/12040310	Main Pharmacy	2000	94,608,396	238,448,524	189,217,000	189,217,000	283,825,000	425,738,000	638,607,000
	21027017/12040311	Medical Records	2000	43,218,000	72,426,500	86,436,000	86,436,000	129,654,000	194,481,000	291,722,000
	21027017/12040314	Children Emergency Fees	2000	2,390,950	2,527,900	4,782,000	4,782,000	7,173,000	10,759,000	16,139,000
	21027017/12040317	Mortuary Fees	2000	1,543,100	19,207,700	3,086,000	3,086,000	4,629,000	6,944,000	10,416,000
	21027017/12040423	Ambulance	2000	-	5,960,000	3,000,000	3,000,000	4,500,000	6,750,000	10,125,000
	21027017/12040425	Medical Clinic Fees	2000	2,614,750	9,674,500	5,230,000	5,230,000	7,844,000	11,766,000	17,649,000
	21027001/12040800	Ortho/Plastic Surgery	2000	19,082,500	17,351,942	6,000	6,000	57,248,000	85,871,000	128,807,000
	21027017/12040427	Main Surgical Ward	2000	80,977,000	26,947,050	161,954,000	161,954,000	242,931,000	364,397,000	546,595,000
	21027017/12040426	Ortho/Plastic Surgery	2000			38,165,000	38,165,000			
	21027017/12040429	Maternity Ward	2000	19,725,750	20,872,350	39,452,000	39,452,000	59,177,000	88,765,000	133,148,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	21027017/12040436	Neonatal Intensive Care Unit	2000	8,339,450	15,775,500	16,679,000	16,679,000	25,018,000	37,528,000	56,291,000
	21027017/12040440	Eye Clinic/Glucometer	2000	16,688,150	14,581,700	33,376,000	33,376,000	50,064,000	75,096,000	11,264,000
	21027017/12040442	Medical Ward Fees	2000	19,385,000	26,778,494	38,770,000	38,770,000	58,155,000	87,233,000	130,849,000
	21027017/12040480	Amenity Ward	2000	29,248,700	42,826,383	58,497,000	58,497,000	87,746,000	131,619,000	197,429,000
	21027017/12040490	Immunization	2000	55,990	61,040	112,000	112,000	168,000	254,000	378,000
	21027017/12040492	School of Midwifery	2000	375,000	-	750,000	750,000	1,125,000	1,688,000	2,531,000
	21027017/12040493	Inpatient Service	2000	120,555,830	126,225,509	241,112,000	241,112,000	361,668,000	542,501,000	813,752,000
	21026001/12040574	Out Patients Clinics	2000	3,000	11,677,000	-	-	9,000	13,000	20,000
	21027017/12040579	Main Theatre Fees	2000	79,354,871	106,432,510	158,710,000	158,710,000	238,064,000	357,096,000	535,645,000
	21027017/12040582	National Health Insurance Scheme	2000	76,003,920	84,023,727	152,008,000	152,008,000	228,011,000	342,017,000	513,026,000
	21027017/12040606	Physiotherapy	2000	6,824,450	10,934,500	13,649,000	13,649,000	20,473,000	30,710,000	46,065,000
	21027001/12040607	Dialysis Services Fees	2000	6,117,800	11,266,600	12,236,000	12,236,000	18,353,000	27,530,000	41,295,000
	21027017/12040682	Radiology/Electro Cardio Graphy	2000	10,221,750	52,889,017	20,444,000	20,444,000	30,665,000	45,998,000	68,997,000
	21027001/12040706	Accident and Emergency Fees	2000	24,826,750	49,990,248	49,654,000	49,654,000	74,480,000	111,720,000	167,581,000
	21027001/12040707	Ear Nose and Throat Clinic Fees	2000	1,785,000	7,742,500	3,570,000	3,570,000	5,355,000	8,032,000	12,049,000
	21027001/12040708	Paediatric Clinic/Ward Fees	2000	1,442,800	29,529,756	2,886,000	2,886,000	4,328,000	6,493,000	9,739,000
	21027001/12040709	Sterilization Fees	2000	4,962,200	8,829,275	9,924,000	9,924,000	14,887,000	22,330,000	33,495,000
	21027001/12040711	Optometry/Eye ward Fees	2000	2,093,400	22,293,700	4,187,000	4,187,000	6,280,000	9,420,000	14,130,000
	21027001/12040723	Endoscopy Fees	2000	3,200,000	5,240,000	6,400,000	6,400,000	9,600,000	14,400,000	21,600,000
		Blood Bank	2000	-	822,700	-	-	-	-	-
		Gynae Ward Fees	2000	10,824,100	24,586,267	-	-	32,472,000	48,708,000	73,063,000
		Consultation Fees (Ante-Natal Clinic)		-	11,233,500	-	-	16,850,000	25,275,000	37,913,000
		New Born Intensive Care Fees		-	6,463,500	-	-	9,695,000	14,543,000	21,814,000
		Surgical Clinic Fees		-	809,000	-	-	1,214,000	1,820,000	2,730,000
		Surgical Out Patients Clinic Fees		-	2,473,500	-	-	3,710,000	5,565,000	8,348,000
		Post Natal Ward Fees		-	2,851,050	-	-	3,860,000	5,789,000	8,685,000
		Catering Fees		-	48,832,300	-	-	73,248,000	109,872,000	164,809,000
		Burns Unit Fees	2000	-	13,000	-	-	19,000	29,000	44,000
		Neuro Psychiatric Unit Fees	2000	-	221,000	-	-	332,000	497,000	746,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
		Isolation Ward Fees	2000	-	81,000	-	-	851,000	1,276,000	1,914,000
		Dental Clinic Fees	2000	-	5,145,000	-	-	7,717,000	11,576,000	17,364,000
		Fees from ESUT Nenwe		-	660,550	-	-	991,000	1,486,000	2,229,000
ESUT College of Medicine (Teaching Hospital)				**43,935,000**	**47,148,000**	**32,170,000**	**32,170,000**	**58,800,000**	**66,830,000**	**73,850,000**
	21026001/12040041	Laboratory Test (I-Stat)	2000	-	-	100,000	100,000	200,000	210,000	220,000
	21026001/12040279	Hostel Caution Fee	2000	1,800,000	2,200,000	1,500,000	1,500,000	2,500,000	3,000,000	3,500,000
	21026001/12040424	Hostel Fees	2000	23,360,000	25,140,000	24,000,000	24,000,000	36,000,000	40,000,000	45,000,000
	21026001/12040433	Hostel/Bed/Mattress Fee	2000	4,500,000	4,900,000	2,500,000	2,500,000	5,000,000	6,000,000	6,500,000
	21026001/12040503	Induction Fees	2000	7,740,000	12,610,000	2,500,000	2,500,000	10,000,000	12,000,000	12,500,000
	21026001/12040586	Hostel Handbook Fee	2000	85,000	18,000	70,000	70,000	100,000	120,000	130,000
	21026001/12040732	Resit Exam Fees	2000	6,450,000	2,280,000	1,500,000	1,500,000	5,000,000	5,500,000	6,000,000
State Hospitals Management Board				**55,824,740**	**62,105,020**	**31,000,000**	**31,000,000**	**117,400,000**	**121,100,000**	**127,400,000**
	21102001/12040041	Laboratory Fees	2000	30,242,975	-	1,000,000	1,000,000	31,200,000	28,800,000	30,000,000
	21102001/12040310	Drug and Dressing Material Fees	2000	4,029,830	-	-	-	1,200,000	2,300,000	2,400,000
	21102001/12040311	Folder Fees	2000	2,332,720	-	-	-	-	-	-
	21102001/12040312	Cards Fees	2000	11,610,495	-	-	-	-	-	-
	21102001/12040314	Emergency Fee	2000	7,608,720	-	-	-	-	-	-
	21102001/12040493	Hospital Admission Fee	2000	-	60,953,690	25,000,000	25,000,000	80,000,000	85,000,000	90,000,000
	21102001/12040574	Hospital Registration Fees	2000	-	1,151,330	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Enugu State College of Health Technology, Oji River				**-**	**33,322,450**	**58,000,000**	**58,000,000**	**112,704,000**	**112,704,000**	**112,704,000**
	17102002/12040052	Tuition Fees	2000	-	19,644,800	48,000,000	48,000,000	61,500,000	61,500,000	61,500,000
	17102002/12040489	Examination Fees	2000	-	5,008,700	10,000,000	10,000,000	19,504,000	19,504,000	19,504,000
	17102002/12040420	Acceptance Fees	2000	-	30,000	-	-	5,250,000	5,250,000	5,250,000
	17102002/12040202	Hostel Fees	2000	-	1,356,500	-	-	1,500,000	1,500,000	1,500,000
	17102002/12040337	Development Fees	2000	-	2,431,350	-	-	5,250,000	5,250,000	5,250,000
	17102002/12040048	Sports Fees	2000	-	629,500	-	-	4,725,000	4,725,000	4,725,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17102002/12040024	Accreditation Fees	2000	-	2,409,000	-	-	5,250,000	5,250,000	5,250,000
	17102002/12040318	Sanitation Fees	2000	-	1,662,600	-	-	4,725,000	4,725,000	4,725,000
	17102002/12040515	Statement of Result Fees	2000	-	150,000	-	-	1,250,000	1,250,000	1,250,000
	17102002/12040631	Testimonial Fees	2000	-	-	-	-	1,250,000	1,250,000	1,250,000
	17102002/12040701	Certificate Collection Fees	2000	-	-	-	-	2,500,000	2,500,000	2,500,000
Enugu State Coll of Nursing Sciences and Health Tech, Nsukka				**-**	**15,262,100**	**28,905,000**	**28,905,000**	**54,973,000**	**66,215,000**	**68,377,000**
	17104001/12040052	Tuition Fees	2000	-	7,302,800	25,905,000	25,905,000	20,167,000	27,975,000	28,200,000
	17104001/12040201	Exams Fees	2000	-	3,049,900	3,000,000	3,000,000	10,511,000	11,081,000	11,158,000
	17104001/12040048	Sports Fee	2000	-	184,500	-	-	22,000	230,000	240,000
	17104001/12040337	Development Fee	2000	-	1,568,500	-	-	6,125,000	6,300,000	6,400,000
	17104001/12040202	Hostel Fees	2000	-	240,000	-	-	2,250,000	3,000,000	3,750,000
	17104001/12040318	Sanitation Fess	2000	-	977,000	-	-	3,316,000	3,547,000	3,547,000
	17104001/12040024	Accreditation Fees	2000	-	850,400	-	-	3,332,000	3,332,000	3,332,000
	17104001/12040420	Acceptance Fees	2000	-	653,000	-	-	2,450,000	2,450,000	2,450,000
	17104001/12040521	Convocation Fees	2000	-		-	-	1,500,000	2,000,000	2,500,000
	17104001/12040522	Matriculation Fees	2000	-		-	-	3,000,000	3,300,000	3,500,000
	17104001/12040515	Statement of Results and Testimonial Fees	2000	-	185,000	-	-	2,000,000	2,500,000	2,600,000
	17104001/12040701	Certificate Collection Fees	2000	-	251,000	-	-	300,000	500,000	700,000
Enugu State Waste Management Authority (ESWAMA)				**191,595,117**	**717,493,937**	**3,280,000,000**	**3,280,000,000**	**2,350,000,000**	**2,855,000,000**	**516,140,000**
	35053001/12040556	Sanitation Fees	2000	130,001,517	578,802,602	2,880,000,000	2,880,000,000	2,000,000,000	2,400,000,000	2,640,000
	35053001/12040677	Effluence Fees	2000	2,114,400	7,498,335	100,000,000	100,000,000	50,000,000	65,000,000	84,500,000
	35053001/12040683	Debris Fees	2000	59,479,200	131,193,000	300,000,000	300,000,000	300,000,000	390,000,000	429,000,000
Enugu State Multi Door Court House				**3,085,242**	**1,093,070**	**9,100,000**	**9,100,000**	**9,800,000**	**9,750,000**	**10,050,000**
	26051025/12040090	Alternative Dispute Resolution Administrative Fees	2000	1,033,542	372,330	1,500,000	1,500,000	1,600,000	1,700,000	1,800,000
	26051025/12040286	Alternative Dispute Resolution Training Fees	2000	1,035,000	-	5,200,000	5,200,000	5,500,000	5,300,000	5,350,000
	26051025/12040333	Consultancy Fees	2000	17,200	25,740	1,200,000	1,200,000	1,300,000	1,350,000	1,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	26051025/12040748	Alternative Dispute Resolution Session Fees	2000	999,500	695,000	1,200,000	1,200,000	1,400,000	1,400,000	1,500,000
Enugu State Structure for Signage and Advertisement Agency				**17,051,724**	**346,991,192**	**26,000,000**	**26,000,000**	**2,455,000,000**	**2,455,000,000**	**3,122,000,000**
	35001003/12040036	Billboards Fee	2000	17,051,724	141,395,500	26,000,000	26,000,000	472,000,000	472,000,000	756,000,000
	35001003/12040457	Branded Vehicles Fee	2000	-	38,000,000	-	-	110,000,000	110,000,000	582,000,000
	35001003/12040456	Signages Fee	2000	-	167,595,692	-	-	1,873,000,000	1,873,000,000	1,784,000,000
Enugu State Electricity Regulatory Commission				**-**	**-**	**-**	**-**	**765,836,000**	**804,127,000**	**842,430,000**
		Operating Fees	2000	-	-	-	-	762,048,000	800,150,000	837,157,000
		Application Fees		-	-	-	-	508,000	533,000	559,000
		Issuance of Certificates to Electricity Operators		-	-	-	-	280,000	294,000	309,000
		Permit and Approval Fees		-	-	-	-	3,000,000	3,150,000	4,405,000
Enugu State Rural Water Supply and Sanitation Agency (EN-RUWASSA)				**-**	**-**	**-**	**-**	**1,000,000**	**1,200,000**	**1,300,000**
		Fees from Public Conveniences	2000	-	-	-	-	1,000,000	1,200,000	1,300,000
Enugu State College of Nursing Sciences, Parklane/Awgu				**-**	**-**	**-**	**-**	**143,520,000**	**145,000,000**	**148,000,000**
	17104002/12040315	Admission Fees	2000	-	-	-	-	-	-	-
	17104002/12040420	Acceptance Fees	2000	-	-	-	-	-	-	-
	17104002/12040316	Examination Fees	2000	-	-	-	-	-	-	-
	17104002/12040052	Tuition Fees	2000	-	-	-	-	143,520,000	145,000,000	148,000,000
	17104002/12040202	Hostel Fees	2000	-	-	-	-	-	-	-
	17104002/12040337	Development Fees	2000	-	-	-	-	-	-	-
	17104002/12040030	Professional Fees	2000	-	-	-	-	-	-	-
	17104002/12040024	Accreditation Fees	2000	-	-	-	-	-	-	-
	17104002/12040631	Testimonial Fees	2000	-	-	-	-	-	-	-
	17104002/12040515	Statement of Result Fees	2000	-	-	-	-	-	-	-
	17104002/12040701	Certificate Collection Fees	2000	-	-	-	-	-	-	-
	17104002/12040041	Laboratory Fees	2000	-	-	-	-	-	-	-
	17104002/12040522	Matriculation Fees	2000	-	-	-	-	-	-	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Enugu State Primary Healthcare Development Agency				**-**	**2,686,587**	**-**	**-**	**42,000,000**	**60,000,000**	**40,200,000**
	21003001/	Laboratory Fees		-	492,392	-	-	6,000,000	12,000,000	18,000,000
	21003001/	Hospital Registration Fees		-	374,379	-	-	6,000,000	12,000,000	18,000,000
	21003001/	Hospital Service Fees	2000	-	1,819,816	-	-	30,000,000	36,000,000	4,200,000
Enugu State Gaming/Lotto Commission				**-**	**50,000**	**-**	**-**	**1,310,000**	**2,485,000**	**2,660,000**
	20012001/12040804	Casino Application Fee		-	-	-	-	1,000,000	2,000,000	2,000,000
	20012001/12040807	Game House Application Fee		-	-	-	-	10,000	20,000	30,000
	20012001/12040805	Interactive Ganes/Gaming Arcade Fee		-	-	-	-	10,000	20,000	30,000
	20012001/12040806	Emerging Online Games Fee		-	-	-	-	10,000	20,000	30,000
	20012001/12040808	Machine Fee		-	-	-	-	10,000	20,000	30,000
	20012001/12040809	Slot Machine Fee		-	-	-	-	20,000	40,000	60,000
	20012001/12040810	Pool (snooker Games) Fee		-	-	-	-	40,000	50,000	60,000
	20012001/12040811	Table Tennis Fee		-	-	-	-	10,000	15,000	20,000
	20012001/12040812	Promo Raffle Application Fee	2000	-	50,000	-	-	200,000	300,000	400,000
Grand Total				**8,469,750,538**	**12,334,711,107**	**36,166,909,000**	**36,166,909,000**	**94,285,870,000**	**110,857,591,000**	**127,040,276,000**

Fines General - 12050000

Ministry of Education				-	**8,650,000**	**12,000,000**	**12,000,000**	**12,000,000**	**13,000,000**	**14,000,000**
	17001001/12050014	Fines for Illegal Operation of Schools	2000	-	8,650,000	12,000,000	12,000,000	12,000,000	13,000,000	14,000,000
Enugu State University of Science and Technology (ESUT)				**160,000**	**80,000**	**2,500,000**	**2,500,000**	**1,500,000**	**1,575,000**	**1,654,000**
	17021001/12050003	Late Registration and Other Surcharges	2000	160,000	80,000	2,500,000	2,500,000	1,500,000	1,575,000	1,654,000

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DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Ministry of Lands and Urban Development				**-**	**-**	**3,100,000**	**3,100,000**	**3,100,000**	**3,200,000**	**3,300,000**
	60001001/12050013	Contravention on Plan Approval	2000	-	-	3,100,000	3,100,000	3,100,000	3,200,000	3,300,000
Enugu State Water Corporation				**162,200**	**76,300**	**5,400,000**	**5,400,000**	**5,400,000**	**5,400,000**	**5,400,000**
	52102001/12050003	Penalties on water	2000	162,200	76,300	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Ministry of Environment and Climate Change				**350,000**	**4,185,107**	**570,000**	**570,000**	**500,000**	**600,000**	**650,000**
	35001001/12050008	Sewage Control Fines	2000	350,000	-	400,000	400,000	-	-	-
	35001001/12050009	Conservation Offences Fines	2000	-	1,000,000	50,000	50,000	500,000	600,000	650,000
	35001001/12050027	Sanitation/Pollution/Other Offence Fines	2000		535,107	120,000	120,000	-	-	-
		Mining Offence Fine	2000	-	2,650,000	-	-	-	-	-
Ministry of Transport				**24,041,500**	**47,323,100**	**28,000,000**	**28,000,000**	**32,000,000**	**35,000,000**	**35,000,000**
	29001001/12050004	Travelers Manifest Offence Fines	2000	16,882,500	30,543,400	8,000,000	8,000,000	32,000,000	35,000,000	35,000,000
	29001001/12050030	Traffic Offences Fines	2000	7,159,000	16,779,700	20,000,000	20,000,000			
Forestry Commission				**45,000**	**123,000**	**80,000**	**80,000**	**190,000**	**200,000**	**250,000**
	35002001/12050024	Forest Offences Fines	2000	45,000	123,000	80,000	80,000	190,000	200,000	250,000
Ministry of Works and Infrastructure				**3,000,000**	**670,000**	**1,200,000**	**1,200,000**	**3,500,000**	**3,000,000**	**3,200,000**
	34001001/12050028	Damage to Public Property (Roads, Electric Fixture etc.)	2000	3,000,000	670,000	1,200,000	1,200,000	3,500,000	3,000,000	3,200,000
Enugu State Housing Development Corporation				**6,895,263**	**17,982,395**	**23,805,000**	**23,805,000**	**31,020,000**	**34,121,000**	**37,535,000**
	53010001/12050003	Penalties (General)	2000	6,395,263	14,122,395	21,735,000	21,735,000	24,361,000	26,797,000	29,478,000
	53010001/12050013	Contravention Fine	2000	500,000	3,860,000	2,070,000	2,070,000	6,659,000	7,324,000	8,057,000
Enugu Capital Territory Development Authority				**217,800**	**5,082,000**	**2,000,000**	**2,000,000**	**5,000,000**	**4,500,000**	**4,300,000**
	65001001/12050030	Fines from Road Traffic Offence	2000	10,000	1,877,000	-	-	-	-	-
	65001001/12050039	Fines from Non Compliance on Plan Approval	2000	207,800	3,205,000	2,000,000	2,000,000	5,000,000	4,500,000	4,300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Enugu State High Court				**9,101,290**	**7,977,800**	**10,000,000**	**10,000,000**	**12,000,000**	**10,000,000**	**14,000,000**
	26051001/12050001	Court Fines	2000	9,101,290	7,977,800	10,000,000	10,000,000	12,000,000	10,000,000	14,000,000
Customary Court of Appeal				-	-	-	-	-	-	-
	26052001/12050001	Court Fines	2000			-	-		-	-
Enugu State College of Education (Technical)				**151,500**	**15,000**	**335,000**	**335,000**	**300,000**	**700,000**	**800,000**
	17019001/12050003	Library and Hostel Fines	2000	-	-	35,000	35,000	-	-	-
	17019001/12050041	Exam Misconduct Fines	2000	151,500	15,000	300,000	300,000	300,000	700,000	800,000
State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)				**2,500,000**	**3,750,000**	**2,750,000**	**2,750,000**	**2,750,000**	**5,500,000**	**7,150,000**
	17021002/12050003	Late Payment Penalty	2000	2,500,000	3,750,000	2,750,000	2,750,000	2,750,000	5,500,000	7,150,000
Enugu State Waste Management Authority (ESWAMA)				**491,700**	**1,895,155**	**15,000,000**	**15,000,000**	**15,000,000**	**19,500,000**	**25,000,000**
	35053001/12050038	Fine from Unclear Drainage/Gutter	3000	491,700	1,895,155	15,000,000	15,000,000	15,000,000	19,500,000	25,000,000
Enugu State Electricity Regulatory Commission				**-**	**-**	**-**	**-**	**1,064,000**	**1,117,000**	**1,170,000**
		Non-compliance Fines and Penalties	2000	-	-	-	-	1,064,000	1,117,000	1,170,000
Ministry of Energy and Mineral Resources				**-**	**-**	**-**	**-**	**2,000,000**	**3,000,000**	**3,200,000**
	31001001/12040275	Mining Offence Fine	2000	-	-	-	-	2,000,000	3,000,000	3,200,000
Grand Total				**47,116,253**	**97,809,857**	**106,740,000**	**106,740,000**	**127,324,000**	**140,413,000**	**156,609,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
		Sales General - 12060000								
Ministry of Justice				**1,870,350**	**523,200**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**
	26001001/12060001	Sales of Law Reports & Legal Publications	2000	-	-	-	-	-	-	-
	26001001/12060063	Sales of Enugu State Law Books	2000	1,870,350	523,200	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Ministry of Agriculture and Agro-Industrialization				**1,503,000**	**7,500,000**	**1,710,000**	**1,710,000**	**115,000,000**	**135,500,000**	**30,000,000**
	15001001/12060072	Veterinary Sales of Meat & Livestock Produce	2000			-	-		-	-
	15001001/12060102	Sale of Livestock Products and Poultry	2000	-	-	10,000	10,000	100,000,000	120,000,000	14,000,000
	15001001/12060103	Sale of Planting Materials (Tree Crop)	2000	1,503,000	7,500,000	1,700,000	1,700,000	15,000,000	15,500,000	16,000,000
	15001001/12060104	Sale of Planting Materials (Food Crop)	2000			-	-		-	-
	15001001/12060105	Sale of Agric Chemicals/Product	2000			-	-		-	-
Ministry of Finance and Economic Development				**111,332,430**	**113,540,000**	**120,000,000**	**120,000,000**	**120,000,000**	**121,000,000**	**122,000,000**
	20001001/12060111	Sales of Boarded Vehicles and Other Assets	2000	111,332,430	113,540,000	120,000,000	120,000,000	120,000,000	121,000,000	122,000,000
Enugu State University of Science and Technology (ESUT)				**4,078,750**	**2,005,500**	**9,365,000**	**9,365,000**	**4,715,000**	**4,951,000**	**5,198,000**
	17021001/12060708	Sale of Sandwich PG Application Forms	2000	61,900	11,500	150,000	150,000	20,000	21,000	22,000
	17021001/12060209	Sales of Pre Degree Forms	2000	11,600	-	30,000	30,000	10,000	10,500	11,000
	17021001/12060210	Sales of Matured Students Programme Forms	2000	46,000	-	50,000	50,000	55,000	58,000	61,000
	17021001/12060123	Sales of Student Log Book	2000	916,250	530,000	2,000,000	2,000,000	1,000,000	1,050,000	1,102,500
	17021001/12060165	Disposal of Fixed Assets	2000	-	-	10,000	10,000	10,000	10,500	11,000
	17021001/12060180	Sale from University Stores	2000	-	-	300,000	300,000	10,000	10,500	11,000
	17021001/12060208	Sales of Sandwich Forms	2000	55,000	-	100,000	100,000	70,000	73,500	77,000
	17021001/12060210	Sales of PG Application Forms	2000	2,800,000	1,220,000	3,500,000	3,500,000	3,000,000	3,150,000	3,307,500
	17021001/12060214	Sale of Hand Book	2000	34,000	8,000	25,000	25,000	40,000	42,000	44,000
	17021001/12060215	Sales of PG Handbook	2000	154,000	236,000	3,200,000	3,200,000	500,000	525,000	551,000
Institute of Management and Technology (IMT)				**54,772,595**	**27,434,900**	**131,824,000**	**131,824,000**	**70,879,000**	**68,659,000**	**69,003,000**
	17033001/12060001	Sale of Journal	2000			33,850,000	33,850,000			

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17033001/12060006	Sale of Admission Forms	2000	23,218,500	2,581,760	30,319,000	30,319,000	30,319,000	30,410,000	30,562,000
	17033001/12060029	Sales of Scraps and Others	2000	-	-	51,000	51,000	51,000	51,000	51,000
	17033001/12060052	Sale of Alumni Stickers	2000	-	-	3,638,000	3,638,000	3,638,000	3,648,000	3,667,000
	17033001/12060100	Sale of Graphics Art Designs	2000	-	1,803,500	253,000	253,000	2,273,000	2,280,000	2,292,000
	17033001/12060205	Sale of Brochure	2000	5,727,500	4,562,930	5,108,000	5,108,000	6,118,000	6,137,000	6,167,000
	17033001/12060214	Sale of Student Handbook/Notebook	2000	20,998,500	18,351,710	58,605,000	58,605,000	26,055,000	26,133,000	26,264,000
		Sale of FarmProduce		4,466,095	-	-	-	1,768,000	-	-
		Sale of Advert Space		362,000	135,000	-	-	657,000	-	-
Enugu State Water Corporation				**77,499,381**	**134,118,074**	**3,225,100,000**	**3,225,100,000**	**3,225,100,000**	**8,270,595,000**	**8,271,500,000**
	52102001/12060093	Water Rate Unmetered	2000	53,025,893	91,764,998	2,755,100,000	2,755,100,000	2,755,100,000	8,211,500,000	8,211,500,000
	52102001/12060098	Water Rate Metered	2000	24,473,488	42,353,076	470,000,000	470,000,000	470,000,000	59,095,000	60,000,000
Ministry of Information and Communication				**100,000**	**-**	**111,000**	**111,000**	**111,000**	**335,000**	**335,000**
	23001001/12060019	Sales of Photographs and Publications	2000	50,000	-	52,000	52,000	52,000	156,000	156,000
	23001001/12060100	Sales of Graphic Arts Design	2000	50,000	-	59,000	59,000	59,000	179,000	179,000
Government Printing and Stationery Dept. (Govt. Press)				-	-	**1,000,000**	**1,000,000**	**10,000,000**	**20,000,000**	**20,000,000**
	23013001/12060001	Sale of Publication	2000	-	-	1,000,000	1,000,000	10,000,000	20,000,000	20,000,000
Enugu State Printing and Publishing Company (Daily Star)				**5,485,020**	**4,755,330**	**5,300,000**	**5,300,000**	**8,000,000**	**9,600,000**	**10,800,000**
	23055001/12060016	Newspaper Sales	2000	3,101,660	3,419,830	2,000,000	2,000,000	5,000,000	6,000,000	7,000,000
	23055001/12060029	Sales of Scraps	2000	1,147,870	-	300,000	300,000	-	100,000	100,000
	23055001/12060168	Advert Sales	2000	1,235,490	1,335,500	3,000,000	3,000,000	3,000,000	3,500,000	3,700,000
Rangers Management Corporation				-	**3,500,000**	**330,000,000**	**330,000,000**	**320,000,000**	**345,000,000**	**360,000,000**
	13002001/12060024	Sales of Players	2000	-	-	300,000,000	300,000,000	300,000,000	320,000,000	330,000,000
	13002001/12060084	Sales of Ticket	2000	-	3,500,000	30,000,000	30,000,000	20,000,000	25,000,000	30,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Ministry of Local Government, Rural Development and Chieftaincy Affairs				**-**	**700,000**	**11,500,000**	**11,500,000**	**3,000,000**	**3,200,000**	**3,400,000**
	51001001/12060052	Unified Motor Emblems From LGA Outside Enugu Capital Territ.	2000	-	-	1,500,000	1,500,000	-	-	-
	51001001/12060212	Sales of Staff of Office	2000	-	700,000	10,000,000	10,000,000	3,000,000	3,200,000	3,400,000
Ministry of Transport				**-**	**-**	**16,000,000**	**16,000,000**	**6,500,000**	**5,800,000**	**6,800,000**
	29001001/12060052	Sales of Vehicle Emblems	2000	-	-	10,000,000	10,000,000	-	-	-
	29001001/12060218	Sales of Tricycle Emblems	2000	-	-	5,000,000	5,000,000	5,500,000	4,800,000	5,800,000
	29001001/12060219	Sales of Motorcycle Emblems	2000	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Enugu State Polytechnic Iwollo				**-**	**5,845,500**	**7,700,000**	**7,700,000**	**9,320,000**	**8,197,000**	**9,017,000**
	17018001/12060006	Sales of Admission Forms	2000	-	-	800,000	800,000	1,680,000	165,000	182,000
	17018001/12060009	Sales of Farm Produces: Crops	2000	-	-	500,000	500,000	500,000	525,000	577,000
	17018001/12060029	Sales of Collapsible Fish Pond	2000	-	-	300,000	300,000	-	-	-
	17018001/12060033	Sales of Farm produce: Fish	2000	-	-	1,000,000	1,000,000	-	-	-
	17018001/12060102	Sales of Farm Produce: Livestock	6101	-	5,845,500	5,000,000	5,000,000	7,000,000	7,350,000	8,085,000
	17018001/12060123	Sales of Students Logbook	2000	-	-	100,000	100,000	140,000	157,000	173,000
Forestry Commission				**-**	**2,210,000**	**100,000**	**100,000**	**2,500,000**	**2,600,000**	**2,700,000**
	35002001/12060066	Sale of Forestry Products	2000	-	2,210,000	100,000	100,000	2,500,000	2,600,000	2,700,000
Enugu State Internal Revenue Service				**90,902,567**	**88,121,163**	**677,826,000**	**677,826,000**	**220,000,000**	**231,000,000**	**242,550,000**
	20008001/12060052	Sale of Tick/Consolidated Emblems	2000	90,902,567	88,121,163	-	-	220,000,000	231,000,000	242,550,000
	20008001/12060113	Sale of Motor Vehicle Plates Number	2000	-	-	677,826,000	677,826,000	-	-	-
Enugu State Gaming/Lotto Commission				**3,400,000**	**4,100,000**	**650,000,000**	**650,000,000**	**6,200,000**	**8,300,000**	**10,400,000**
	20012001/12060145	Sales of Pools Proprietor Form	2000	100,000	100,000	150,000,000	150,000,000	200,000	300,000	400,000
	20012001/12060146	Pool Agent Form Fees	2000			-	-		-	-
	20012001/12060147	Gaming House Form Fees	2000			-	-		-	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	20012001/12060149	Sale of Casino Forms	2000			-	-		-	-
	20012001/12060150	Sales of Retirement Forms	2000			-	-		-	-
	20012001/12060206	Sales of Loto Proprietors Form	2000	1,800,000	2,000,000	250,000,000	250,000,000	3,000,000	4,000,000	5,000,000
	20012001/12060207	Sales of Sport Betting Proprietors Form	2000	1,500,000	2,000,000	250,000,000	250,000,000	3,000,000	4,000,000	5,000,000
Coal City Transport Service				**2,414,850**	**-**	**3,000,000**	**3,000,000**	**180,000,000**	**198,000,000**	**217,800,000**
	29053002/12060084	Sales of Tickets	2000	2,414,850	-	3,000,000	3,000,000	180,000,000	198,000,000	217,800,000
Enugu State Transport Company ENTRACO				**-**	**-**	**35,000,000**	**35,000,000**	**35,000,000**	**40,000,000**	**450,000,000**
	29053001/12060084	Sale of Ticket	2000			35,000,000	35,000,000	35,000,000	40,000,000	450,000,000
Ministry of Housing				**6,355,000**	**360,866,579**	**49,500,000**	**49,500,000**	**49,969,250,000**	**62,006,000,000**	**70,007,000,000**
	53001001/12060007	Sale of Application Forms	2000	-	-	4,500,000	4,500,000	4,500,000	6,000,000	7,000,000
	53001001/12060187	Sale of Land for Housing Development	2000	6,355,000	360,866,579	45,000,000	45,000,000	49,964,750,000	62,000,000,000	70,000,000,000
Enugu State Housing Development Corporation				**286,197,106**	**1,336,121,350**	**74,100,000,000**	**74,100,000,000**	**93,910,051,000**	**98,000,000,000**	**99,000,000,000**
	53010001/12060187	Sale of Land, Housing and Estate	2000	286,197,106	1,336,121,350	74,100,000,000	74,100,000,000	93,910,051,000	98,000,000,000	99,000,000,000
Enugu New City Corporation				**-**	**-**	**50,000,000,000**	**50,000,000,000**	**97,141,700,000**	**210,000,000,000**	**220,000,000,000**
	60003001/1206028	Sale of Land	2000	-	-	50,000,000,000	50,000,000,000	97,141,700,000	210,000,000,000	220,000,000,000
Enugu State College of Education (Technical)				**1,547,300**	**1,225,300**	**1,986,000**	**1,986,000**	**2,020,000**	**2,480,000**	**4,112,000**
	17019001/12060003	Sales of ID Cards	2000	-	-	200,000	200,000	200,000	700,000	1,000,000
	17019001/12060029	Sale of Scraps/Stores	2000	-	-	16,000	16,000			
	17019001/12060053	Sales of Course Form	2000	27,200	7,000	20,000	20,000	20,000	80,000	82,000
	17019001/12060095	Water Tanker Sales	2000	-	250,000	200,000	200,000	300,000	500,000	500,000
	17019001/12060100	Sale of Art Work	2000			50,000	50,000			
	17019001/12060122	Sale of Admission Forms	2000	1,520,100	968,300	1,500,000	1,500,000	1,500,000	1,200,000	2,530,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)				**26,250,000**	**39,375,000**	**10,575,000**	**10,575,000**	**25,375,000**	**75,625,000**	**78,375,000**
	17021002/12060003	Sales of ID Cards	2000	1,250,000	1,875,000	1,375,000	1,375,000	1,375,000	1,375,000	1,375,000
	17021002/12060006	Admission Material (Sale of Admission Form)	2000	10,000,000	15,000,000	3,000,000	3,000,000	7,000,000	55,000,000	55,000,000
	17021002/12060015	Sales of Uniform/Lab Coat	2000	12,500,000	18,750,000	3,450,000	3,450,000	13,750,000	13,750,000	13,750,000
	17021002/12060213	Sales of Registration Form (Course Form)	2000	2,500,000	3,750,000	2,750,000	2,750,000	3,250,000	5,500,000	8,250,000
Enugu State Waste Management Authority (ESWAMA)				**128,000**	**21,768,700**	**3,000,000**	**3,000,000**	**50,000,000**	**75,000,000**	**100,000,000**
	35053001/120600216	Sales of Buckets/Bags	2000	128,000	21,768,700	3,000,000	3,000,000	50,000,000	75,000,000	100,000,000
Enugu State Multi Door Court House				**614,250**	**829,500**	**1,000,000**	**1,000,000**	**1,250,000**	**1,300,000**	**1,450,000**
	26051025/12060001	Sale of Books and Publications	2000	614,250	829,500	1,000,000	1,000,000	1,250,000	1,300,000	1,450,000
Enugu State Council for Arts and Culture (651095/00000)				-	-	-	-	**7,000,000**	**7,000,000**	**7,000,000**
6510	36040001/12060232	Sales of Stage Play Ticket	2000	-	-	-	-	5,000,000	5,000,000	5,000,000
6510	36040001/12060233	Sales of Arts and Craft Materials	2000	-	-	-	-	500,000	500,000	500,000
6510	36040001/12060234	Sales of Soveniour and Memorabilia	2000	-	-	-	-	500,000	500,000	500,000
6510	36040001/12060235	Sales of Okanga Cultural Magazine	2000	-	-	-	-	500,000	500,000	500,000
6510	36040001/12060236	Sales of Audio and Visual Tapes	2000	-	-	-	-	500,000	500,000	500,000
Enugu State Coll of Nursing Sciences and Health Tech, Nsukka				-	**3,669,100**	-	-	**5,000,000**	**5,500,000**	**6,000,000**
		Sales of Entrance Forms	2000	-	3,669,100	-	-	5,000,000	5,500,000	6,000,000
Enugu State College of Health Technology, Oji River				-	6,780,000	-	-	10,000,000	11,000,000	12,000,000
		Sale of Forms		-	6,780,000	-	-	10,000,000	11,000,000	12,000,000
Local Government Pension Board				75,000	50,000	-	-	210,000,000	220,000,000	230,000,000
		Sale of Green Cards		75,000	50,000	-	-	210,000,000	220,000,000	230,000,000
Enugu State College of Nursing Sciences, Parklane/Awgu				-	-	-	-	12,000,000	13,000,000	14,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17104002/12060006	Sale of Admission Forms		-	-	-	-	12,000,000	13,000,000	14,000,000
	17104002/12060015	Sale of Uniforms/Lab Coat		-	-	-	-	-	-	-
	17104002/12060053	Sale of Registration Forms		-	-	-	-	-	-	-
Enugu State Primary Healthcare Development Agency				**-**	**889,760**	**-**	**-**	**18,000,000**	**24,000,000**	**30,000,000**
	21003001/	Sales of drugs		-	889,760	-	-	18,000,000	24,000,000	30,000,000
Enugu State Geographical Information Services (ENGIS)				**-**	**-**	**-**	**-**	**100,000,000,000**	**260,000,000,000**	**260,000,000,000**
	60003001/1206028	Sale of Land	2000	-	-	-	-	100,000,000,000	260,000,000,000	260,000,000,000
Grand Total				**674,525,599**	**2,165,928,956**	**129,393,197,000**	**129,393,197,000**	**345,699,571,000**	**639,915,242,000**	**659,323,040,000**

Earnings General - 12070000

Agency for Mass Literacy				-	-	-	-	-	-	-
	17010001/12070011	Earnings from Agency from Mass Literacy	2000			-	-		-	-
Ministry of Justice				**5,834,862**	**5,588,958**	**5,000,000**	**5,000,000**	**7,000,000**	**7,000,000**	**7,000,000**
	26001001/12070134	Earning from Management of Estates	2000	5,834,862	5,588,958	5,000,000	5,000,000	7,000,000	7,000,000	7,000,000
Ministry of Agriculture and Agro-Industrialization				**81,000**	**377,000**	**100,000**	**100,000**	**1,000,000**	**1,500,000**	**2,000,000**
	15001001/12070004	Earnings from Hire of Government Vehicle / Equipment	2000	81,000	377,000	100,000	100,000	1,000,000	1,500,000	2,000,000
Enugu State University of Science and Technology (ESUT)				**149,292,850**	**92,776,850**	**294,240,000**	**294,240,000**	**298,400,000**	**313,320,000**	**328,988,000**
	17021001/12070037	Income from ESUT Farm	2000	-	-	10,000	10,000	1,000,000	1,050,000	1,102,000
	17021001/12070075	Income from Bookshop	2000	19,701,800		30,000	30,000	5,000,000	5,250,000	5,513,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17021001/12070077	Hire of University Property	2000	130,000	140,000	100,000	100,000	200,000	210,000	221,000
	17021001/12070126	Hire of Academic Gown	2000	46,265,000	20,740,000	88,300,000	88,300,000	83,200,000	87,360,000	91,728,000
	17021001/12070131	Earning from ESUT Business School	2000	33,755,000	8,460,000	200,000,000	200,000,000	100,000,000	105,000,000	110,250,000
	17021001/12070136	Income from ESUT Ventures	2000	6,321,050	5,181,850	5,800,000	5,800,000	9,000,000	9,450,000	9,923,000
		Income from African Thinker College		13,570,000	16,055,000	-	-	30,000,000	31,500,000	33,075,000
		Income from Institute of Ecuminical Education		12,830,000	14,600,000	-	-	25,000,000	26,250,000	27,563,000
		Income from Diamond College		500,000		-	-	5,000,000	5,250,000	5,513,000
		Income from Peaceland		16,220,000	27,600,000	-	-	40,000,000	42,000,000	44,100,000
Institute of Management and Technology (IMT)				**198,000**	**498,500**	**29,417,000**	**29,417,000**	**26,311,000**	**30,011,000**	**30,161,000**
	17033001/12070001	Earnings from Consultancy Services	2000	-	-	1,566,000	1,566,000	1,566,000	1,571,000	1,579,000
	17033001/12070003	Earning from Hire of Plant/Equipment	2000	-	-	707,000	707,000	707,000	709,000	713,000
	17033001/12070010	Earnings from Guest Houses	2000	-	-	556,000	556,000	556,000	557,000	560,000
	17033001/12070072	Hire of Open Space	2000	9,000	113,000	5,726,000	5,726,000	5,726,000	5,743,000	5,772,000
	17033001/12070077	Earning from Hire of Hall	2000	159,000	144,000	2,577,000	2,577,000	2,577,000	2,584,000	2,597,000
	17033001/12070119	Earning from Advertisement	2000	-	-	354,000	354,000	354,000	355,000	356,000
	17033001/12070126	Hire of IMT Facilities/Academic Gowns	2000	-	120,000	17,931,000	17,931,000	14,320,000	17,985,000	18,075,000
		Earning farmland Allocation	2000	30,000	121,500	-	-	505,000	507,000	509,000
Ministry of Lands and Urban Development				**11,895,000**	**996,928**	**9,000,000**	**9,000,000**	**10,000,000**	**20,000,000**	**30,000,000**
	60001001/12070116	Proceeds from Monetization	2000	11,895,000	996,928	9,000,000	9,000,000	10,000,000	20,000,000	30,000,000
Ministry of Information and Communication				**53,000**	**-**	**55,000**	**55,000**	**1,055,000**	**1,265,000**	**1,470,000**
	23001001/12070005	Earnings from use of Conference Hall	2000	50,000	-	-	-	1,000,000	1,200,000	1,400,000
	23001001/12070014	Earnings from Films	2000	1,000	-	-	-	-	-	-
	23001001/12070017	Earnings from Video Recordings and Publication	2000	2,000	-	55,000	55,000	55,000	65,000	70,000
Government Printing and Stationery Dept. (Govt. Press)				**16,000**	**95,000**	**250,000,000**	**250,000,000**	**25,000,000**	**26,000,000**	**27,000,000**
	23013001/12070013	Earning from Printing	2000	16,000	95,000	250,000,000	250,000,000	25,000,000	26,000,000	27,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Enugu State Printing and Publishing Company (Daily Star)				**-**	**-**	**200,000**	**200,000**	**2,000,000**	**2,300,000**	**2,500,000**
	23055001/12070068	Commercial Printing Income	2000	-	-	200,000	200,000	2,000,000	2,300,000	2,500,000
Rangers Management Corporation				**5,800,000**	**185,000,000**	**790,000,000**	**790,000,000**	**825,000,000**	**860,000,000**	**905,000,000**
	13002001/12070071	League Management Confederation Support	2000	5,800,000	150,000,000	50,000,000	50,000,000	75,000,000	80,000,000	85,000,000
	13002001/12070133	Earnings from Confederation of African Football	2000	-	-	440,000,000	440,000,000	450,000,000	460,000,000	470,000,000
	13002001/12070136	Sponsorship/Partnership	2000	-	35,000,000	300,000,000	300,000,000	300,000,000	320,000,000	350,000,000
Ministry of Human Development and Poverty Eradication				**-**	**-**	**400,000**	**400,000**	**-**	**-**	**-**
	66001001/12070077	Earnings from Hiring of Cooperative College Hall	2000	-	-	400,000	400,000	-	-	-
Enugu State Polytechnic Iwollo				**-**	**519,500**	**2,500,000**	**2,500,000**	**500,000**	**525,000**	**577,000**
	17018001/12070005	Hire of College Property	2000	-	519,500	500,000	500,000	500,000	525,000	577,000
	17018001/12070126	Hire of Matriculation Gown	2000	-	-	2,000,000	2,000,000	-	-	-
Enugu State Gaming/Lotto Commission				**51,000**	**50,000**	**550,000,000**	**550,000,000**	**55,000**	**60,000**	**65,000**
	20012001/12070059	Earnings from Hire of Casino Equipment and Motor Vehicles	2000			-	-		-	-
	20012001/12070087	Earnings from Cards and Lucky Games	2000	51,000	50,000	550,000,000	550,000,000	55,000	60,000	65,000
Enugu Marketing Company				**-**	**-**	**95,000,000**	**95,000,000**	**54,000,000**	**76,000,000**	**58,300,000**
	22018003/12070138	Earning from Trading in Agro-Commodities	2000	-	-	30,000,000	30,000,000	12,000,000	15,000,000	1,800,000
	22018003/12070139	Earning from Payless supermarket and Community Food Care Scheme	2000	-	-	10,000,000	10,000,000	10,000,000	15,000,000	20,000,000
	22018003/12070140	Earning from Value Added Brands Agribusiness Merchandise	2000	-	-	5,000,000	5,000,000	5,000,000	8,000,000	10,000,000
	22018003/12070141	Earning from Abattoir & Cold Chain Distribution Businesses	2000	-	-	15,000,000	15,000,000	15,000,000	20,000,000	2,500,000
	22018003/12070142	Earning from Shipment Clearing & Freight Forwarding Transactions	2000	-	-	35,000,000	35,000,000	12,000,000	18,000,000	24,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Coal City Transport Service				**955,000**	**-**	**1,500,000**	**1,500,000**	**10,000,000**	**11,000,000**	**12,000,000**
	29053002/12070129	Charter/Hire of Buses	2000	955,000	-	1,500,000	1,500,000	10,000,000	11,000,000	12,000,000
Enugu State Transport Company ENTRACO				**-**	**-**	**1,000,000**	**1,000,000**	**-**	**-**	**-**
	29053001/12070097	Hire of Buses	2000			1,000,000	1,000,000			
Ministry of Culture and Tourism				**800,000**	**1,451,500**	**2,000,000**	**2,000,000**	**2,500,000**	**3,000,000**	**3,000,000**
	36001001/12070030	Proceeds from Nike Lake Resort Hotel	2000			-	-		-	-
	36001001/12070088	Earnings from Mmanwu Festival	2000			-	-		-	-
	36001001/12070089	Earnings from State Cultural Troupes	2000	800,000	1,101,500	2,000,000	2,000,000	2,500,000	3,000,000	3,000,000
	36001001/12070091	Earnings from Opara Square	2000			-	-		-	-
		Earnings from Cultural Shows		-	350,000	-	-	-	-	-
Tourism Board				**-**	**-**	**11,400,000**	**11,400,000**	**11,400,000**	**11,400,000**	**11,400,000**
	36052001/12070091	Earnings from Okpara Square	2000			4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
	36052001/12070120	Earnings from Amusement Park	2000			2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	36052001/12070137	Earning from Unity Park	2000			5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Ministry of Housing				**-**	**-**	**85,250,000**	**85,250,000**	**30,000,000**	**50,000,000**	**100,000,000**
	53001001/12070134	Earnings from Private Developers	2000	-	-	85,250,000	85,250,000	30,000,000	50,000,000	100,000,000
Enugu State Housing Development Corporation				**50,000**	**-**	**1,656,000**	**1,656,000**	**-**	**-**	**-**
	53010001/12070108	Income from Water Tanker	2000	50,000	-	1,656,000	1,656,000	-	-	-
Ministry of Children, Gender Affairs and Social Development				**1,124,400**	**1,804,000**	**4,500,000**	**4,500,000**	**4,725,000**	**4,962,000**	**5,210,000**
	14001001/12070007	Earnings from FSP Med. Centre (Children's Home)	2000	1,124,400	1,804,000	4,500,000	4,500,000	4,725,000	4,962,000	5,210,000
Enugu State College of Education (Technical)				**679,000**	**888,000**	**130,000**	**130,000**	**900,000**	**330,000**	**440,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	17019001/12070072	Hire of Open Space	2000	539,000	282,000	100,000	100,000	300,000	300,000	400,000
	17019001/12070075	Earning from Bookshop	2000			-	-		-	-
	17019001/12070077	Hire of College Property	2000	140,000	606,000	30,000	30,000	600,000	30,000	40,000
	17019001/12070126	Hire of Gowns	2000			-	-		-	-
State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)				**-**	**-**	**13,750,000**	**13,750,000**	**7,500,000**	**22,950,000**	**25,500,000**
	17021003/12070075	Earnings from Bindery and Bookshop	2000	-	-	-	-	-	13,750,000	13,750,000
	17021002/12070126	Earnings from Hire of Academic Gowns	2000	-	-	13,750,000	13,750,000	7,500,000	9,200,000	11,750,000
ESUT Teaching Hospital ParkLane, Enugu				**20,947,111**	**24,108,240**	**63,542,000**	**63,542,000**	**62,841,000**	**94,262,000**	**141,393,000**
	21026002/12070007	Gynae Ward	2000	-	-	21,648,000	21,648,000	-	-	-
	21026002/12070101	ESUT - Psychiatric Emene	2000	20,947,111	24,108,240	41,894,000	41,894,000	62,841,000	94,262,000	141,393,000
Enugu State College of Nursing Sciences and Health Technology, Nsukka				**-**	**-**	**-**	**-**	**1,500,000**	**1,800,000**	**2,000,000**
	17104001/12070126	Hire of Gown	2000	-	-	-	-	1,500,000	1,800,000	2,000,000
Post-Primary Schools Management Board (PPSMB)				**-**	**850,000**	**-**	**-**	**3,000,000**	**3,500,000**	**4,000,000**
	17051001/	Hire of Parliament Hall	2000	-	850,000	-	-	3,000,000	3,500,000	4,000,000
Grand Total				**197,777,223**	**315,004,476**	**2,210,640,000**	**2,210,640,000**	**1,384,687,000**	**1,541,185,000**	**1,698,004,000**

Rent Government Buildings General - 12080000

Ministry of Innovation, Science and Technology				**16,250,000**	-	-	-	-	-	-
	28001001/12080021	Rent on Government Property	2000	16,250,000	-	-	-	-	-	-
Office of the Executive Governor				**320,000**	**170,000**	**600,000**	**600,000**	**600,000**	**720,000**	**820,000**
	11001001/12080023	Rent on Canteen	2000	320,000	170,000	600,000	600,000	600,000	720,000	820,000
Office of the Secretary to the State Government				**29,013,155**	**39,985,623**	**55,150,000**	**55,150,000**	**63,767,000**	**64,150,000**	**65,150,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	11013001/12080006	Rent on Senior Staff Quarters	2000	186,755	225,000	150,000	150,000	150,000	150,000	150,000
	11013001/12080009	Rent from Enugu State Liaison Office, Abuja	2000	8,826,400	39,760,623	35,000,000	35,000,000	63,617,000	64,000,000	65,000,000
	11013001/12080010	Rent from Enugu State Liaison Office, Lagos	2000	20,000,000	-	20,000,000	20,000,000	-	-	-
Ministry of Youth and Sport				**5,755,000**	**10,153,525**	**13,520,000**	**13,520,000**	**13,800,000**	**13,760,000**	**13,900,000**
	13001001/12080024	Rent from Nnamdi Azikiwe Stadium Complex	2000	5,755,000	10,153,525	13,520,000	13,520,000	13,800,000	13,760,000	13,900,000
Enugu State University of Science and Technology (ESUT)				**5,755,000**	**9,863,525**	**4,848,000**	**4,848,000**	**5,332,000**	**5,598,000**	**5,878,000**
	17021001/12080006	Rent Staff Quarters (Senior & Junior)	2000	5,755,000	9,863,525	4,848,000	4,848,000	5,332,000	5,598,000	5,878,000
Institute of Management and Technology (IMT)				**13,449,072**	**15,289,625**	**17,633,000**	**17,633,000**	**17,633,000**	**17,686,000**	**17,775,000**
	17033001/12080006	Rent from Staff Quarters	2000	13,449,072	13,523,625	16,672,000	16,672,000	16,672,000	16,722,000	16,806,000
	17033001/12080013	Shop (Ground Rent)	2000		1,766,000	961,000	961,000	961,000	964,000	969,000
Ministry of Trade Investment and Industry				**9,341,000**	**12,370,777**	**8,000,000**	**8,000,000**	**18,000,000**	**19,500,000**	**21,000,000**
	22001001/12090006	Rent from New Heaven Shopping Complex	2000	3,938,000	5,370,777	8,000,000	8,000,000	8,000,000	8,500,000	9,000,000
	22001001/12080013	Rent from Orba International Market		5,403,000	7,000,000	-	-	10,000,000	11,000,000	12,000,000
Ministry of Environment and Climate Change				**360,000**	**-**	**120,000**	**120,000**	**100,000**	**130,000**	**130,000**
	35001001/12080012	Rent on Government Property	2000	360,000	-	120,000	120,000	100,000	130,000	130,000
Enugu State Printing and Publishing Company (Daily Star)				**407,000**	**464,000**	**100,000**	**100,000**	**-**	**-**	**-**
	12055001/12080023	Rent From Canteen	2000	407,000	464,000	100,000	100,000	-	-	-
Enugu State Gaming/Lotto Commission				**-**	**-**	**-**	**-**	**-**	**-**	**-**
	20012001/12080016	Rent From Shops	2000			-	-		-	-
Ministry of Children, Gender Affairs and Social Development				**3,041,000**	**737,000**	**5,000,000**	**5,000,000**	**-**	**-**	**-**
	14001001/12080025	Rent from FSP - Skill Acquisition Centre	2000	3,041,000	737,000	5,000,000	5,000,000	-	-	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Enugu State Library Board				**123,000**	**93,000**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**
	17008001/12080023	Rent from Canteens	2000	123,000	93,000	180,000	180,000	180,000	180,000	180,000
Enugu State College of Education (Technical)				-	-	**145,000**	**145,000**	-	-	-
	17019001/12080016	Rent on Canteens	2000	-	-	145,000	145,000	-	-	-
ESUT College of Medicine (Teaching Hospital)				**309,000**	**767,000**	**270,000**	**270,000**	**500,000**	**550,000**	**600,000**
	21026001/12080023	Rent on Canteen	2000	309,000	767,000	270,000	270,000	500,000	550,000	600,000
Local Government Pension Board				**1,994,000**	**3,834,000**	-	-	**18,600,000**	**3,000,000**	**4,000,000**
		Rent from Estate Building	2000	1,994,000	3,834,000	-	-	18,600,000	3,000,000	4,000,000
Enugu State Broadcasting Service - Radio/TV ESBS/TV				-	-	-	-	**50,000,000**	-	-
	12003001/	DSTV Rent	2000	-	-	-	-	50,000,000	-	-
Grand Total				**86,117,227**	**93,728,075**	**105,566,000**	**105,566,000**	**188,512,000**	**125,274,000**	**129,433,000**

Rent on Lands and Others General - 12020900

Ministry of Agriculture and Agro-Industrialization				**3,554,200**	**3,740,400**	**3,000,000**	**3,000,000**	**1,750,000,000**	**1,800,000,000**	**2,000,000,000**
	15001001/12090001	Rent from Land Allocation	2000	3,554,200	3,740,400	3,000,000	3,000,000	1,750,000,000	1,800,000,000	2,000,000,000
Ministry of Lands and Urban Development				**376,631,438**	**1,079,728,719**	**22,000,000,000**	**22,000,000,000**	**1,700,000,000**	**1,980,000,000**	**2,270,000,000**
	60001001/12090003	Premium Fees on Land Matters	2000	376,631,438	946,149,882	8,000,000,000	8,000,000,000	1,250,000,000	1,500,000,000	1,750,000,000
	60001001/12090007	Current Year Land Rent	2000	68,963,729,00	113,955,000	6,000,000,000	6,000,000,000	130,000,000	140,000,000	150,000,000
	60001001/12090008	Previous Year Land Rent	2000	3.667,517.00	19,498,106	5,000,000,000	5,000,000,000	70,000,000	80,000,000	100,000,000
	60001001/12090009	Penalties on Land Rent	2000	-	125,731	3,000,000,000	3,000,000,000	250,000,000	260,000,000	270,000,000
Enugu State Housing Development Corporation				**210,919,420**	**265,635,885**	**435,105,000**	**435,105,000**	**458,222,000**	**504,044,000**	**554,449,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
	53010001/12090007	Ground Rent and Services Charge	2000	210,919,420	265,635,885	435,105,000	435,105,000	458,222,000	504,044,000	554,449,000
	53010001/12090008	Ground Rent (Arrears)	2000							
Grand Total				**591,105,058**	**1,349,105,004**	**22,438,105,000**	**22,438,105,000**	**3,908,222,000**	**4,284,044,000**	**4,824,449,000**

Repayments General - 12100000

Enugu State Internal Revenue Service				**5,485,517,287**	**1,546,912,168**	**1,492,891,000**	**1,492,891,000**	**10,000,000,000**	**12,500,000,000**	**13,025,000,000**
	20008001/12100000	Recovery from back duty assessment	2000	5,485,517,287	1,546,912,168	1,492,891,000	1,492,891,000	10,000,000,000	12,500,000,000	13,025,000,000
Enugu State College of Education (Technical)				**-**	**-**	**40,000**	**40,000**	**40,000**	**720,000**	**730,000**
	17019001/12100006	Refunds from Advances	2000	-	-	40,000	40,000	40,000	720,000	730,000
Grand Total				**5,485,517,287**	**1,546,912,168**	**1,492,931,000**	**1,492,931,000**	**10,000,040,000**	**12,500,720,000**	**13,025,730,000**

Investment Income - 12110000

Ministry of Finance and Economic Development				**176,385,935**	**31,031,121**	**160,000,000**	**160,000,000**	**160,000,000**	**160,000,000**	**160,000,000**
	20007001/12110002	Dividend	2000	176,385,935	31,031,121	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Grand Total				**176,385,935**	**31,031,121**	**160,000,000**	**160,000,000**	**160,000,000**	**160,000,000**	**160,000,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
Interest Earned - 12120000										
Enugu State University of Science and Technology (ESUT)				**-**	**-**	**30,000**	**30,000**	**30,000**	**33,000**	**36,000**
	17021001/12110002	Dividend Income	2000	-	-	10,000	10,000	10,000	11,000	12,000
	17021001/12110004	Insurance Claim	2000	-	-	10,000	10,000	10,000	11,000	12,000
	17021001/12120001	Interest from Fixed Deposit Investment	2000	-	-	10,000	10,000	10,000	11,000	12,000
Institute of Management and Technology (IMT)				**-**	**-**	**1,061,000**	**1,061,000**	**1,061,000**	**1,064,000**	**1,117,000**
	17033001/12120012	Interest on Fixed Deposit	3000	-	-	1,061,000	1,061,000	1,061,000	1,064,000	1,117,000
State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)				**100,000**	**150,000**	**110,000**	**110,000**	**55,000**	**62,000**	**104,000**
	17021002/12120001	Interest on Bank Deposit	2000	100,000	150,000	110,000	110,000	55,000	62,000	104,000
ESUT College of Medicine (Teaching Hospital)				**632,000**	**740,261**	**100,000**	**100,000**	**1,000,000**	**1,200,000**	**15,000,000**
	17021002/12120003	Income from Animal House	2000	632,000	740,261	100,000	100,000	1,000,000	1,200,000	15,000,000
Grand Total				**732,000**	**890,261**	**1,301,000**	**1,301,000**	**2,146,000**	**2,359,000**	**16,257,000**
Miscellaneous General - 12140000										
Institute of Management and Technology (IMT)				**407,694**	**136,000**	**657,000**	**657,000**	**657,000**	**659,000**	**692,000**
	17033001/12140002	Other Income	2000	407,694	136,000	657,000	657,000	657,000	659,000	692,000
Ministry of Children, Gender Affairs and Social Development				**500,000**	**939,000**	**-**	**-**	**-**	**-**	**-**
	14001001/14140002	Miscellaneous Income	2000	500,000	939,000	-	-	-	-	-

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025

DETAILED RECURRENT REVENUE, 2025

	Organisation Name/Code/Economic Code	Revenue Description	Fund Code	Actual 2023	Actual (to Period 8) 2024	Approved Budget 2024	Revised Budget 2024	Budget 2025	Budget 2026	Budget 2027
				₦	₦	₦	₦	₦	₦	₦
ESUT Teaching Hospital ParkLane, Enugu				**24,940,473**	**-**	**49,881,000**	**49,881,000**	**74,821,000**	**112,232,000**	**168,348,000**
	21026002/12140001	Recovering of Fund	2000	24,940,473	-	49,881,000	49,881,000	74,821,000	112,232,000	168,348,000
Grand Total				**25,848,167**	**1,075,000**	**50,538,000**	**50,538,000**	**75,478,000**	**112,891,000**	**169,040,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
ADMINISTRATIVE SECTOR										
11001001	**Office of the Executive Governor**									
	Personnel Cost						**460,238,200**	**483,250,110**	**507,412,616**	**1,450,900,926**
		11001001/21010101	Basic Salary	701	70111	2000	320,739,800	336,776,790	353,615,630	1,011,132,220
		11001001/21020101	Housing/Rent Allowance	701	70111	2000	44,322,800	46,538,940	48,865,887	139,727,627
		11001001/21020102	Transport Allowance	701	70111	2000	10,569,800	11,098,290	11,653,205	33,321,295
		11001001/21020103	Meal Subsidy	701	70111	2000	61,621,800	64,702,890	67,938,035	194,262,725
		11001001/21020104	Utility Allowance	701	70111	2000	3,694,800	3,879,540	4,073,517	11,647,857
		11001001/21020105	Entertainment Allowance	701	70111	2000	-	-	-	0
		11001001/21020107	Domestic Staff Allowance	701	70111	2000	19,289,200	20,253,660	21,266,343	60,809,203
		11001001/21020111	Hazard Allowance	701	70111	2000	-	-	-	0
		11001001/21020131	Arrears Allowances	701	70111	2000	-	-	-	0
	Overhead Cost						**26,168,200,000**	**26,671,200,000**	**27,671,200,000**	**80,510,600,000**
		11001001/22020101	Local Transport & Travel-Training	701	70111	2000	25,000,000	50,000,000	50,000,000	125,000,000
		11001001/22020102	Local Transport & Travel-Others	701	70111	2000	1,300,000,000	1,500,000,000	1,500,000,000	4,300,000,000
		11001001/22020103	International Transport & Travel-Training	701	70111	2000	100,000,000	100,000,000	120,000,000	320,000,000
		11001001/22020104	International Transport & Travel-Others	701	70111	2000	600,000,000	650,000,000	700,000,000	1,950,000,000
		11001001/22020105	Hotel Accommodation	701	70111	2000	700,000,000	550,000,000	550,000,000	1,800,000,000
		11001001/22020201	Electricity Charges	701	70111	2000	1,400,000,000	700,000,000	700,000,000	2,800,000,000
		11001001/22020202	Telephone Charges	701	70111	2000	80,000,000	80,000,000	80,000,000	240,000,000
		11001001/22020203	Internet Access Charges	701	70111	2000	30,000,000	30,000,000	35,000,000	95,000,000
		11001001/22020204	Satellite Broadcasting Access Charges	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000
		11001001/22020205	Water Rates	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11001001/22020206	Sewage Charges	701	70111	2000	1,200,000	1,200,000	1,200,000	3,600,000
		11001001/22020301	Office Stationeries/Computer Consumables	701	70111	2000	60,000,000	65,000,000	70,000,000	195,000,000
		11001001/22020302	Books	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001001/22020303	Newspapers	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11001001/22020304	Magazines & Periodicals	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11001001/22020305	Printing of Non Security Documents	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11001001/22020306	Printing of Security Documents	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11001001/22020307	Drugs & Medical Supplies	701	70111	2000	10,000,000	15,000,000	15,000,000	40,000,000
		11001001/22020308	Field and Camping Materials	701	70111	2000	20,000,000	25,000,000	25,000,000	70,000,000
		11001001/22020309	Uniforms & Other Clothing (inc outfit allowaces)	701	70111	2000	70,000,000	70,000,000	70,000,000	210,000,000
		11001001/22020310	Teaching Aids/Instruction Materials	701	70111	2000	0	0	0	0
		11001001/22020311	Food Stuff/Catering Materials Supplies	701	70111	2000	150,000,000	150,000,000	150,000,000	450,000,000
		11001001/22020312	Service Materials	701	70111	2000	80,000,000	80,000,000	100,000,000	260,000,000
		11001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	1,200,000,000	1,250,000,000	1,300,000,000	3,750,000,000
		11001001/22020402	Maintenance of Office Furniture	701	70111	2000	12,000,000	12,000,000	12,000,000	36,000,000
		11001001/22020403	Maintenance of Office Building/Residential Quatres	701	70111	2000	100,000,000	100,000,000	100,000,000	300,000,000
		11001001/22020404	Maintenance of Office IT Equipment	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001001/22020405	Maintenance of Plants/Generators	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001001/22020406	Other Maintenance Services	701	70111	2000	100,000,000	120,000,000	120,000,000	340,000,000
		11001001/22020411	Maintenance of Communication Equipment	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11001001/22020414	Maintenance of Lodges & Guest Houses	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001001/22020415	Maintenance of Other Infrastructure	701	70111	2000	20,000,000	25,000,000	25,000,000	70,000,000
		11001001/22020501	Local Training	701	70111	2000	200,000,000	60,000,000	60,000,000	320,000,000
		11001001/22020502	International Training	701	70111	2000	30,000,000	3,000,000	3,000,000	36,000,000
		11001001/22020503	Training & Staff Development	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001001/22020504	Civil Service Examination	701	70111	2000	0	0	0	0
		11001001/22020506	Seminar and Conferences	701	70111	2000	300,000,000	300,000,000	300,000,000	900,000,000
		11001001/22020601	Security Services	701	70111	2000	4,000,000,000	4,500,000,000	5,000,000,000	13,500,000,000
		11001001/22020602	Office Rent	701	70111	2000	50,000,000	50,000,000	50,000,000	150,000,000
		11001001/22020603	Residential Rent	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11001001/22020604	Security Vote (Including Operations)	701	70111	2000	7,200,000,000	7,200,000,000	7,200,000,000	21,600,000,000
		11001001/22020605	Cleaning & Fumigation Services	701	70111	2000	100,000,000	500,000,000	500,000,000	1,100,000,000
		11001001/22020701	Financial Consulting	701	70111	2000	0	0	0	0
		11001001/22020703	Legal Services	701	70111	2000	300,000,000	1,000,000,000	1,000,000,000	2,300,000,000
		11001001/22020705	Architectural Services	701	70111	2000	0	0	0	0
		11001001/22020706	Surveying Services	701	70111	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11001001/22020704	Engineering Consulting Services				80,000,000	100,000,000	120,000,000	300,000,000
		11001001/22020710	Monitoring & Evaluation	701	70111	2000	100,000,000	360,000,000	360,000,000	820,000,000
		11001001/22020711	OTHER CONSULTING SERVICES	701	70111	2000	200,000,000	220,000,000	250,000,000	670,000,000
		11001001/22020801	Motor Vehicle Fuel Cost	701	70111	2000	1,600,000,000	1,600,000,000	1,650,000,000	4,850,000,000
		11001001/22020802	Other Transport Equipment Fuel Cost	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001001/22020803	Plant/Generator Fuel Cost	701	70111	2000	400,000,000	30,000,000	30,000,000	460,000,000
		11001001/22020806	Cooking Gas Fuel Cost	701	70111	2000	100,000,000	100,000,000	100,000,000	300,000,000
		11001001/22020901	Bank Charges(Other Than Interest)	701	70111	2000	15,000,000	15,000,000	15,000,000	45,000,000
		11001001/22020902	Insurance Premium	701	70111	2000	50,000,000	50,000,000	50,000,000	150,000,000
		11001001/22021001	Refreshments & Meals	701	70111	2000	800,000,000	900,000,000	1,000,000,000	2,700,000,000
		11001001/22021002	Honorarium & Sitting Allowance	701	70111	2000	30,000,000	35,000,000	35,000,000	100,000,000
		11001001/22021003	Publicity & Advertisements	701	70111	2000	1,000,000,000	300,000,000	300,000,000	1,600,000,000
		11001001/22021004	Medical Expenses-Local	701	70111	2000	100,000,000	40,000,000	40,000,000	180,000,000
		11001001/22021005	Service School Fees Payment	701	70111	2000	0	0	0	0
		11001001/22021006	Postage & Courier Services	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001001/22021007	Welfare Packages	701	70111	2000	600,000,000	650,000,000	700,000,000	1,950,000,000
		11001001/22021008	Subscript. To Prof. Bodies (Subscr. to Gov. forum)	701	70111	2000	30,000,000	30,000,000	30,000,000	90,000,000
		11001001/22021009	Sporting Activities	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001001/22021011	Recruitment and Appointment (Service wide)	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11001001/22021014	Annual Budget Defence Expenses & Administration	701	70111	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11001001/22021016	Servicom	701	70111	2000	500,000	500,000	500,000	1,500,000
		11001001/22021019	Medical Expenses-International	701	70111	2000	50,000,000	30,000,000	30,000,000	110,000,000
		11001001/22021020	Foreign Scholarship Scheme	701	70111	2000	0	0	0	0
		11001001/22021021	Special Days/Celebrations	701	70111	2000	50,000,000	50,000,000	50,000,000	150,000,000
		11001001/22021022	Donations	701	70111	2000	2,500,000,000	2,500,000,000	2,600,000,000	7,600,000,000
		11001001/22021023	Final Accounts Preparation/Verification Expenses	701	70111	2000	40,000,000	40,000,000	40,000,000	120,000,000
		11001001/22021026	Common services (Committee/Commissions)	701	70133	2000	50,000,000	300,000,000	300,000,000	650,000,000
	Office of the Executive Governor Total						**26,628,438,200**	**27,154,450,110**	**28,178,612,616**	**81,961,500,926**
11001002	**Office of the Deputy Governor**									
	Personnel Cost						**46,361,810**	**48,679,901**	**51,113,896**	**146,155,606**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11001002/21010101	Basic Salary	701	70111	2000	33,100,714	34,755,750	36,493,537	104,350,001
		11001002/21020101	Housing/Rent Allowance	701	70111	2000	5,544,234	5,821,446	6,112,518	17,478,198
		11001002/21020102	Transport Allowance	701	70111	2000	1,109,104	1,164,559	1,222,787	3,496,450
		11001002/21020103	Meal Subsidy	701	70111	2000	452,376	474,995	498,745	1,426,115
		11001002/21020104	Utility Allowance	701	70111	2000	346,080	363,384	381,553	1,091,017
		11001002/21020105	Entertainment Allowance	701	70111	2000	39,552	41,530	43,606	124,688
		11001002/21020106	Leave Allowance	701	70111	2000	3,110,068	3,265,571	3,428,850	9,804,489
		11001002/21020107	Domestic Staff Allowance	701	70111	2000	2,577,134	2,705,991	2,841,290	8,124,415
		11001002/21020108	Shift Duty Allowance	701	70111	2000	82,548	86,675	91,009	260,233
		11001002/21020111	Hazard Allowance	701	70111	2000	-	-	-	0
		11001002/21020131	Arrears Allowances	701	70111	2000	-	-	-	0
	Overhead Cost						**359,150,000**	**369,650,000**	**369,650,000**	**1,098,450,000**
		11001002/22020101	Local Transport & Travel-Training	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001002/22020102	Local Transport & Travel-Others	701	70111	2000	55,000,000	60,000,000	60,000,000	175,000,000
		11001002/22020103	International Transport & Travel-Training	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001002/22020104	International Transport & Travel-Others	701	70111	2000	50,000,000	55,000,000	55,000,000	160,000,000
		11001002/22020202	Telephone Charges	701	70133	2000	300,000	300,000	300,000	900,000
		11001002/22020203	Internet Access Charges	701	70111	2000	200,000	200,000	200,000	600,000
		11001002/22020204	Satellite Broadcasting Access Charges	701	70111	2000	300,000	300,000	300,000	900,000
		11001002/22020301	Office Stationeries/Computer Consumables	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001002/22020302	Books	701	70111	2000	400,000	400,000	400,000	1,200,000
		11001002/22020303	Newspapers	701	70111	2000	500,000	500,000	500,000	1,500,000
		11001002/22020304	Magazines & Periodicals	701	70111	2000	300,000	300,000	300,000	900,000
		11001002/22020305	Printing of Non Security Documents	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001002/22020309	Uniforms & Other Clothing	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000
		11001002/22020311	Food Stuff/Catering Materials Supplies	701	70133	2000	30,000,000	30,000,000	30,000,000	90,000,000
		11001002/22020312	Service Materials	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001002/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001002/22020402	Maintenance of Office Furniture	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11001002/22020403	Maintenance of Office Building/Residential Qtrs..	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11001002/22020404	Maintenance of Office IT Equipment	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11001002/22020405	Maintenance of Plants/Generators	701	70111	2000	500,000	500,000	500,000	1,500,000
		11001002/22020406	Other Maintenance Services	701	70111	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11001002/22020415	Maintenance of Other Infrastructure	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11001002/22020501	Local Training	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11001002/22020502	International Training	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11001002/22020601	Security Services	701	70111	2000	2,500,000	2,500,000	2,500,000	7,500,000
		11001002/22020605	Cleaning & Fumigation Services	701	70111	2000	0	0	0	0
		11001002/22020703	Legal Services	701	70111	2000	0	0	0	0
		11001002/22020801	Motot Vehicle Fuel Cost	701	70133	2000	6,300,000	6,300,000	6,300,000	18,900,000
		11001002/22020806	Cooking Gas Fuel Cost	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11001002/22020901	Bank Charges (Others than Interest)	701	70133	2000	850,000	850,000	850,000	2,550,000
		11001002/22021001	Refreshments & Meals	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11001002/22021002	Honorarium & Sitting Allowance	701	70111	2000	7,000,000	7,000,000	7,000,000	21,000,000
		11001002/22021003	Publicity & Advertisements	701	70111	2000	6,000,000	6,500,000	6,500,000	19,000,000
		11001002/22021004	Medical Expenses-Local	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11001002/22021007	Welfare Packages	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11001002/22021014	Annual Budget Expenses and Administration	701	70111	2000	500,000	500,000	500,000	1,500,000
		11001002/22021019	Medical Expenses-International	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11001002/22021021	Special Day Celebrations	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11001002/22021026	Common Services (Committee & Commissions)	701	70111	2000	80,000,000	80,000,000	80,000,000	240,000,000
Office of the Deputy Governor Total							**405,511,810**	**418,329,901**	**420,763,896**	**1,244,605,606**
11003001	**Boundary Adjustment Commission**									
	Overhead Cost						**8,050,000**	**10,550,000**	**10,550,000**	**29,150,000**
		11003001/22020102	Local Transport & Travel-Others	701	70111	2000		2,500,000	2,500,000	5,000,000
		11003001/22020301	Office Stationeries/Computer Consumables	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11003001/22020401	Maintenance of Motor Vehicle /Transport Equipment	701	70111	2000	700,000	700,000	700,000	2,100,000
		11003001/22020402	Maintenance of Office Furniture	701	70111	2000	700,000	700,000	700,000	2,100,000
		11003001/22020406	Other Maintenance Services	701	70111	2000	500,000	500,000	500,000	1,500,000
		11003001/22020703	Legal Services	701	70111	2000	650,000	650,000	650,000	1,950,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11003001/22020710	Monitoring and Evaluation	701	70111	2000	200,000	200,000	200,000	600,000
		11003001/22020801	Motor Vehicle Fuel Cost	701	70111	2000	800,000	800,000	800,000	2,400,000
		11003001/22021002	Honorarium & Sitting Allowance	701	70111	2000	600,000	600,000	600,000	1,800,000
		11003001/22021007	Welfare Packages	701	70111	2000	800,000	800,000	800,000	2,400,000
		11003001/22021014	Annual Budget Expenses and Administration	701	70111	2000	100,000	100,000	100,000	300,000
	Boundary Adjustment Commission Total						**8,050,000**	**10,550,000**	**10,550,000**	**29,150,000**
11008001	**Enugu State Emergency Management Agency**									
	Overhead Cost						**94,400,000**	**94,400,000**	**94,400,000**	**283,200,000**
		11008001/22020101	Local Travel and Transport - Training	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11008001/22020102	Local Transport & Travel-Others	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11008001/22020105	Hotel accommodation	701	70133	2000	500,000	500,000	500,000	1,500,000
		11008001/22020204	Satellite Broadcasting Access Charges	701	70133	2000	6,000,000	6,000,000	6,000,000	18,000,000
		11008001/22020301	Office Stationaries/Computer Consumables	701	70133	2000	600,000	600,000	600,000	1,800,000
		11008001/22020303	Newspaper	701	70133	2000	150,000	150,000	150,000	450,000
		11008001/22020304	Magazines & Periodicals	701	70133	2000	50,000	50,000	50,000	150,000
		11008001/22020308	Field & Camping Materials Supplies	701	70133	2000	30,000,000	30,000,000	30,000,000	90,000,000
		11008001/22020311	Food Stuff/Catering Mtrls Supl (Supl of relief mtrls)	701	70133	2000	30,000,000	30,000,000	30,000,000	90,000,000
		11008001/22020312	Service Materials	701	70133	2000	6,000,000	6,000,000	6,000,000	18,000,000
		11008001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11008001/22020402	Maintenance of Office Furniture	701	70133	2000	500,000	500,000	500,000	1,500,000
		11008001/22020406	Other Maintenance Services	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11008001/22020501	Local Training	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11008001/22020801	Motor Vehicle Fuel Cost	701	70133	2000	1,700,000	1,700,000	1,700,000	5,100,000
		11008001/22020803	Plant/Generator Fuel Cost	701	70133	2000	600,000	600,000	600,000	1,800,000
		11008001/22020901	Financial Charges (Other than interest)	701	70133	2000	100,000	100,000	100,000	300,000
		11008001/22021001	Refreshments & Meals	701	70133	2000	400,000	400,000	400,000	1,200,000
		11008001/22021007	Welfare Packages	701	70133	2000	600,000	600,000	600,000	1,800,000
		11008001/22021014	Annual Budget Expenses and Administration	701	70133	2000	200,000	200,000	200,000	600,000
		11008001/22021022	Donations	701	70133	2000	0	0	0	0
	Enugu State Emergency Management Agency Total						**94,400,000**	**94,400,000**	**94,400,000**	**283,200,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
11009001	**Council for Privatization and Commercialization**									
	Overhead Cost						**19,650,000**	**19,650,000**	**19,650,000**	**58,950,000**
		11009001/22020101	Local Travel and Transport - Training	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11009001/22020102	Local Transport & Travel-Others	701	70111	2000	800,000	800,000	800,000	2,400,000
		11009001/22020104	International Transport and Travels - Others	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11009001/22020204	Satellite Broadcasting Access Charges	701	70111	2000	700,000	700,000	700,000	2,100,000
		11009001/22020301	Office Stationaries/Computer Consumables	701	70111	2000	600,000	600,000	600,000	1,800,000
		11009001/22020303	Newspaper	701	70111	2000	100,000	100,000	100,000	300,000
		11009001/22020304	Magazines & Periodicals	701	70111	2000	50,000	50,000	50,000	150,000
		11009001/22020312	Service Materials	701	70111	2000	1,100,000	1,100,000	1,100,000	3,300,000
		11009001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11009001/22020404	Maintenance of Office Computers/IT equipment	701	70111	2000	500,000	500,000	500,000	1,500,000
		11009001/22020405	Maintenance of Plants and Generators	701	70111	2000	300,000	300,000	300,000	900,000
		11009001/22020406	Other Maintenance Services	701	70111	2000	300,000	300,000	300,000	900,000
		11009001/22020501	Local Training	701	70111	2000	800,000	800,000	800,000	2,400,000
		11009001/22020801	Motor Vehicle Fuel Cost	701	70111	2000	1,600,000	1,600,000	1,600,000	4,800,000
		11009001/22020803	Plant/Generator Fuel Cost	701	70111	2000	600,000	600,000	600,000	1,800,000
		11009001/22020901	Financial Charges (Other than interest)	701	70111	2000	50,000	50,000	50,000	150,000
		11009001/22021001	Refreshments & Meals	701	70111	2000	400,000	400,000	400,000	1,200,000
		11009001/22021002	Honorarium and Sitting Allowances	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11009001/22021014	Annual Budget Expenses and Administration	701	70111	2000	250,000	250,000	250,000	750,000
	Council for Privatization and Commercialization Total						**19,650,000**	**19,650,000**	**19,650,000**	**58,950,000**
11010001	**Dept of Due Process and Budget Monitoring**									
	Overhead Cost						**29,200,000**	**29,700,000**	**29,700,000**	**88,600,000**
		11010001/22020102	Local Transport & Travel-Others	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11010001/22020301	Office Stationeries/Computer Consumables	701	70111	2000	6,500,000	7,000,000	7,000,000	20,500,000
		11010001/22020302	Books	701	70111	2000	200,000	200,000	200,000	600,000
		11010001/22020303	Newspapers	701	70111	2000	100,000	100,000	100,000	300,000
		11010001/22020305	Printing of Non Security Documents	701	70111	2000	12,000,000	12,000,000	12,000,000	36,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11010001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	500,000	500,000	500,000	1,500,000
		11010001/22020402	Maintenance of Office Furniture	701	70111	2000	400,000	400,000	400,000	1,200,000
		11010001/22020404	Maintenance of Office IT Equipment	701	70111	2000	300,000	300,000	300,000	900,000
		11010001/22020406	Other Maintenance Services	701	70111	2000	600,000	600,000	600,000	1,800,000
		11010001/22020413	Maintenance of office equipment	701	70111	2000	400,000	400,000	400,000	1,200,000
		11010001/22020710	Monitoring and Evaluation	701	70111	2000	6,000,000	6,000,000	6,000,000	18,000,000
		11010001/22021003	Publicity & Advertisements	701	70111	2000	600,000	600,000	600,000	1,800,000
		11010001/22021007	Welfare Packages	701	70111	2000	400,000	400,000	400,000	1,200,000
		11010001/22021014	Annual Budget Expenses and Administration	701	70111	2000	200,000	200,000	200,000	600,000
Dept of Due Process and Budget Monitoring Total							**29,200,000**	**29,700,000**	**29,700,000**	**88,600,000**
11013001	**Office of the Secretary to the State Government**									
	Personnel Cost						**572,610,240**	**611,240,752**	**651,802,790**	**1,835,653,782**
		11013001/21010101	Basic Salary	701	70111	2000	138,181,400	145,090,470	152,344,994	435,616,864
		11002007/21010103	CRFC - Salaries (Allowances for Political Office Holders)	701	70111	2000	400,000,000	430,000,000	461,500,000	1,291,500,000
		11002007/21020101	Housing/Rent Allowance	701	70111	2000	17,357,180	18,225,039	19,136,291	54,718,510
		11002007/21020102	Transport Allowance	701	70111	2000	4,054,800	4,257,540	4,470,417	12,782,757
		11002007/21020103	Meal Subsidy	701	70111	2000	1,785,600	1,874,880	1,968,624	5,629,104
		11002007/21020104	Utility Allowance	701	70111	2000	2,055,460	2,158,233	2,266,145	6,479,838
		11002007/21020105	Entertainment Allowance	701	70111	2000	-	-	-	0
		11002007/21020107	Domestic Staff Allowance	701	70111	2000	9,175,800	9,634,590	10,116,320	28,926,710
		11002007/21020131	Arrears Allowances	701	70111	2000	-	-	-	0
										0
	Overhead Cost						**827,300,000**	**845,400,000**	**875,400,000**	**2,548,100,000**
		11002007/22020101	Local Transport & Travel-Training	701	70111	2000	20,000,000	22,000,000	22,000,000	64,000,000
		11013001/22020102	Local Transport & Travel-Others	701	70111	2000	27,000,000	30,000,000	30,000,000	87,000,000
		11013001/22020103	International Transport and Travels - Training	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11013001/22020104	International Transport & Travel-Others	701	70111	2000	45,000,000	45,000,000	45,000,000	135,000,000
		11013001/22020105	Hotel Accommodation	701	70131	2000	74,000,000	75,000,000	75,000,000	224,000,000
		11013001/22020201	Electricity Charges	701	70111	2000	0	0	0	0
		11013001/22020202	Telephone Charges	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11013001/22020203	Internet Access Charges	701	70111	2000	16,000,000	16,000,000	16,000,000	48,000,000
		11013001/22020204	Satellite Broadcasting Access Charges	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000
		11013001/22020301	Office Stationeries/Computer Consumables	701	70111	2000	70,000,000	75,000,000	75,000,000	220,000,000
		11013001/22020303	Newspapers	701	70111	2000	1,200,000	1,300,000	1,300,000	3,800,000
		11013001/22020304	Magazines & Periodicals	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11013001/22020305	Printing of Non Security Documents	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11013001/22020309	Uniform & Clothing	701	70111	2000	1,700,000	1,700,000	1,700,000	5,100,000
		11013001/22020311	Food Stuff/Catering Materials Supplies	701	70111	2000	0	0	0	0
		11013001/22020312	Service Materials	701	70111	2000	0	0	0	0
		11013001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11013001/22020402	Maintenance of Office Furniture	701	70111	2000	2,500,000	2,500,000	2,500,000	7,500,000
		11013001/22020403	Maintenance of Office Building/Residential Quarters	701	70111	2000	5,100,000	5,100,000	5,100,000	15,300,000
		11013001/22020404	Maintenance of Office IT Equipment	701	70111	2000	6,000,000	6,000,000	6,000,000	18,000,000
		11013001/22020405	Maintenance of Plants/Generators	701	70111	2000	0	0	0	0
		11013001/22020406	Other Maintenance Services	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11013001/22020501	Local Training	701	70111	2000	10,000,000	12,000,000	12,000,000	34,000,000
		11013001/22020506	Seminar & Conferences	701	70111	2000	30,000,000	30,000,000	30,000,000	90,000,000
		11013001/22020601	Security Services	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11013001/22020602	Office Rent	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11013001/22020603	Residential Rent	701	70111	2000	15,000,000	15,000,000	15,000,000	45,000,000
		11013001/22020605	Cleaning & Fumigation Services	701	70111	2000	6,200,000	6,200,000	6,200,000	18,600,000
		11013001/22020711	OTHER CONSULTING SERVICES	701	70111	2000	30,000,000	35,000,000	40,000,000	105,000,000
		11030001/22020710	Monitoring and Evaluation	701	70111	2000	100,000,000	100,000,000	120,000,000	320,000,000
		11013001/22020801	Motor Fuel Cost	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11013001/22020901	Bank Charges(Other Than Interest)	701	70111	2000	1,200,000	1,200,000	1,200,000	3,600,000
		11013001/22020902	Insurance Premium	701	70111	2000	40,000,000	40,000,000	45,000,000	125,000,000
		11013001/22021001	Refreshments & Meals	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11013001/22021002	Honorarium & Sitting Allowance	701	70111	2000	100,000,000	100,000,000	100,000,000	300,000,000
		11013001/22021003	Publicity & Advertisements	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11013001/22021004	Medical Expenses-Local	701	70111	2000	0	0	0	0
		11013001/22021007	Welfare Packages	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11003001/22021023	Final Account Preparation/Verification Expenses	704	70411	2000	25,000,000	25,000,000	25,000,000	75,000,000
		11013001/22021014	Annual Budget Expenses and Administration	701	70111	2000	400,000	400,000	400,000	1,200,000
		11013001/22021019	Medical Expenses-International	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11013001/22021021	Special Days/Celebrations	701	70111	2000	0	0	0	0
		11013001/22021022	Service Materials	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11013001/22021026	Common Services (Committee/Commissions)	701	70111	2000	50,000,000	50,000,000	50,000,000	150,000,000
Office of the Secretary to the State Government Total							**1,399,910,240**	**1,456,640,752**	**1,527,202,790**	**4,383,753,782**
11013002	**Economic Affairs and Parastatals**									
	Overhead Cost						**4,500,000**	**4,500,000**	**4,500,000**	**13,500,000**
		11013002/22020102	Local Transport & Travel-Others	704	70411	2000	800,000	800,000	800,000	2,400,000
		11013002/22020203	Internet Access Charges	704	70411	2000	100,000	100,000	100,000	300,000
		11013002/22020204	Satellite Broadcasting Access Charges	704	70411	2000	100,000	100,000	100,000	300,000
		11013002/22020301	Office Stationeries/Computer Consumables	704	70411	2000	500,000	500,000	500,000	1,500,000
		11013002/22020303	Newspapers	704	70411	2000	50,000	50,000	50,000	150,000
		11013002/22020304	Magazines & Periodicals	704	70411	2000	50,000	50,000	50,000	150,000
		11013002/22020305	Printing of Non Security Documents	704	70411	2000	300,000	300,000	300,000	900,000
		11013002/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	700,000	700,000	700,000	2,100,000
		11013002/22020402	Maintenance of Office Furniture	704	70411	2000	300,000	300,000	300,000	900,000
		11013002/22020404	Maintenance of Office IT Equipment	704	70411	2000	200,000	200,000	200,000	600,000
		11013002/22020801	Motor Vehicle Fuel Cost	704	70411	2000	600,000	600,000	600,000	1,800,000
		11013002/22021003	Publicity & Advertisements	704	70411	2000	400,000	400,000	400,000	1,200,000
		11013002/22021007	Welfare Packages	701	70111	2000	300,000	300,000	300,000	900,000
		11013002/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	300,000
Economic Affairs and Parastatals Total							**4,500,000**	**4,500,000**	**4,500,000**	**13,500,000**
11013003	**State Focal Office World Bank Development Partner**									
	Overhead Cost						**4,860,000**	**4,860,000**	**4,860,000**	**14,580,000**
		11013003/22020102	Local Transport & Travel-Others	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11013003/22020203	Internet Access Charges	701	70133	2000	300,000	300,000	300,000	900,000
		11013003/22020204	Satellite Broadcasting Access Charges	701	70133	2000	100,000	100,000	100,000	300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11013003/22020301	Office Stationeries/Computer Consumables	701	70133	2000	300,000	300,000	300,000	900,000
		11013003/22020303	Newspapers	701	70133	2000	50,000	50,000	50,000	150,000
		11013003/22020304	Magazines & Periodicals	701	70133	2000	100,000	100,000	100,000	300,000
		11013003/22020305	Printing of Non Security Documents	701	70133	2000	300,000	300,000	300,000	900,000
		11013003/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	500,000	500,000	500,000	1,500,000
		11013003/22020402	Maintenance of Office Furniture	704	70411	2000	210,000	210,000	210,000	630,000
		11013003/22020404	Maintenance of Office IT Equipment	704	70411	2000	200,000	200,000	200,000	600,000
		11013003/22020710	Monitoring and Evaluation	701	70133	2000	600,000	600,000	600,000	1,800,000
		11013003/22020801	Motor Vehicle Fuel Cost	704	70411	2000	600,000	600,000	600,000	1,800,000
		11013003/22021003	Publicity & Advertisements	705	70560	2000	500,000	500,000	500,000	1,500,000
		11013003/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	300,000
	State Focal Office World Bank Development Partner Total						**4,860,000**	**4,860,000**	**4,860,000**	**14,580,000**
11016001	**Enugu State Economic Development Department**									
	Overhead Cost						**4,850,000**	**4,850,000**	**4,850,000**	**14,250,000**
		11016001/22020102	Local Transport & Travel-Others	704	70411	2000	400,000	400,000	400,000	1,200,000
		11016001/22020203	Internet Access Charges	701	70133	2000	100,000	100,000	100,000	300,000
		11016001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	100,000	100,000	100,000	300,000
		11016001/22020302	Books	704	70411	2000	300,000	300,000	300,000	900,000
		11016001/22020303	Newspapers	704	70411	2000	50,000	50,000	50,000	150,000
		11016001/22020304	Magazines & Periodicals	704	70411	2000	50,000	50,000	50,000	150,000
		11016001/22020305	Printing of Non Security Documents	704	70411	2000	300,000	300,000	300,000	900,000
		11016001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	550,000	550,000	550,000	1,650,000
		11016001/22020402	Maintenance of Office Furniture	704	70411	2000	300,000	300,000	300,000	900,000
		11016001/22020404	Maintenance of Office / IT Equipment	704	70411	2000	200,000	200,000	200,000	600,000
		11016001/22020406	Other Maintenance Services	704	70411	2000	400,000	400,000	400,000	1,200,000
		11016001/22020710	Monitoring and Evaluation	704	70411	2000	600,000	600,000	600,000	1,800,000
		11016001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	600,000	600,000	600,000	1,800,000
		11016001/22021003	Publicity & Advertisements	704	70411	2000	500,000	500,000	500,000	1,500,000
		11016001/22021007	Welfare Packages	701	70111	2000	300,000	300,000	300,000	900,000
		11016001/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
	Enugu State Economic Development Department Total						**4,850,000**	**4,850,000**	**4,850,000**	**14,250,000**
11016002	**Economic Affairs Unit**									
	Overhead Cost						**4,850,000**	**4,850,000**	**4,850,000**	**14,550,000**
		11016002/22020102	Local Transport & Travel-Others	701	70111	2000	400,000	400,000	400,000	1,200,000
		11016002/22020203	Internet Access Charges	701	70111	2000	100,000	100,000	100,000	300,000
		11016002/22020301	Office Stationeries/Computer Consumables	701	70111	2000	100,000	100,000	100,000	300,000
		11016002/22020302	Books	701	70111	2000	300,000	300,000	300,000	900,000
		11016002/22020303	Newspapers	701	70111	2000	50,000	50,000	50,000	150,000
		11016002/22020304	Magazines & Periodicals	701	70111	2000	50,000	50,000	50,000	150,000
		11016002/22020305	Printing of Non Security Documents	701	70133	2000	300,000	300,000	300,000	900,000
		11016002/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	550,000	550,000	550,000	1,650,000
		11016002/22020402	Maintenance of Office Furniture	701	70111	2000	300,000	300,000	300,000	900,000
		11016002/22020404	Maintenance of Office IT Equipment	701	70133	2000	200,000	200,000	200,000	600,000
		11016002/22020406	Other Maintenance Services	701	70111	2000	400,000	400,000	400,000	1,200,000
		11016002/22020710	Monitoring and Evaluation	701	70133	2000	600,000	600,000	600,000	1,800,000
		11016002/22020801	Motor Vehicle Fuel Cost	701	70111	2000	600,000	600,000	600,000	1,800,000
		11016002/22021003	Publicity & Advertisements	705	70560	2000	500,000	500,000	500,000	1,500,000
		11016002/22021007	Welfare Packages	701	70133	2000	300,000	300,000	300,000	900,000
		11016002/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	300,000
	Economic Affairs Unit Total						**4,850,000**	**4,850,000**	**4,850,000**	**14,550,000**
11018001	**Enugu State Social Investment Agency**									
	Overhead Cost						**2,750,000**	**2,750,000**	**2,750,000**	**7,950,000**
		11018001/22020102	Local Transport & Travel-Others	701	70133	2000	0	0	0	0
		11018001/22020203	Internet Access Charges	701	70133	2000	300,000	300,000	300,000	900,000
		11018001/22020204	Satellite Broadcasting Access Charges	701	70133	2000	0	0	0	0
		11018001/22020301	Office Stationeries/Computer Consumables	701	70133	2000	600,000	600,000	600,000	1,800,000
		11018001/22020303	Newspaper	701	70133	2000	0	0	0	0
		11018001/22020304	Magazines & Periodicals	701	70133	2000	0	0	0	0
		11018001/22020404	Maintenance of Office Computers/IT equipment	701	70133	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11018001/22020405	Maintenance of Plants and Generators	701	70133	2000	0	0	0	0
		11018001/22020406	Other Maintenance Services	701	70133	2000	0	0	0	0
		11018001/22020501	Local Training	701	70133	2000	500,000	500,000	500,000	1,500,000
		11018001/22020801	Motor Vehicle Fuel Cost	701	70133	2000	500,000	500,000	500,000	1,500,000
		11018001/22020803	Plant/Generator Fuel Cost	701	70133	2000	300,000	300,000	300,000	900,000
		11018001/22020901	Financial Charges (Other than interest)	701	70133	2000	50,000	50,000	50,000	150,000
		11018001/22021001	Refreshments & Meals	701	70133	2000	400,000	400,000	400,000	1,200,000
		11018001/22021007	Welfare Packages	701	70133	2000	0	0	0	0
		11018001/22021014	Annual Budget Expenses and Administration	701	70133	2000	100,000	100,000	100,000	
Enugu State Social Investment Agency Total							**2,750,000**	**2,750,000**	**2,750,000**	**7,950,000**
11021001	**Enugu State Liaison Office, Lagos**									
	Personnel Cost						**36,837,654**	**36,837,654**	**36,837,654**	**110,512,962**
		11021001/21010101	Basic Salary	701	70111	2000	27,897,312	27,897,312	27,897,312	83,691,936
		11021001/21020101	Housing/Rent Allowance	701	70111	2000	4,121,186	4,121,186	4,121,186	12,363,558
		11021001/21020102	Transport Allowance	701	70111	2000	1,049,824	1,049,824	1,049,824	3,149,472
		11021001/21020103	Meal Subsidy	701	70111	2000	450,818	450,818	450,818	1,352,454
		11021001/21020104	Utility Allowance	701	70111	2000	312,099	312,099	312,099	936,297
		11021001/21020105	Entertainment Allowance	701	70111	2000	19,032	19,032	19,032	57,096
		11021001/21020106	Leave allowances	701	70111	2000	1,336,286	1,336,286	1,336,286	4,008,858
		11021001/21020107	Domestic Service Allowance	701	70111	2000	254,851	254,851	254,851	764,553
		11021001/21020108	Shift Duty Allowance	701	70111	2000	29,542	29,542	29,542	88,626
		11021001/21020111	Hazard Allowance	701	70111	2000	956,120	956,120	956,120	2,868,360
		11021001/21020131	Arrears Allowance	701	70111	2000	410,584	410,584	410,584	1,231,752
		11021001/21020140	Hardship Allowance	701	70111	2000	0	0	0	0
	Overhead Cost						**74,700,000**	**75,700,000**	**75,700,000**	**226,100,000**
		11021001/22020102	Local Transport & Travel-Others	701	70133	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11021001/22020104	International Transport & Travel-Others	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11021001/22020105	Hotel Accommodation	701	70133	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11021001/22020201	Electricity Charges	701	70133	2000	7,000,000	7,000,000	7,000,000	21,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11021001/22020202	Telephone Charges	701	70133	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11021001/22020203	Internet Access Charges	701	70133	2000	600,000	600,000	600,000	1,800,000
		11021001/22020204	Satellite Broadcasting Access Charges	701	70133	2000	600,000	600,000	600,000	1,800,000
		11021001/22020205	Water Rates	701	70133	2000	500,000	500,000	500,000	1,500,000
		11021001/22020206	Sewerage Charges	701	70133	2000	800,000	800,000	800,000	2,400,000
		11021001/22020301	Office Stationeries/Computer Consumables	701	70133	2000	300,000	300,000	300,000	900,000
		11021001/22020303	Newspapers	701	70133	2000	400,000	400,000	400,000	1,200,000
		11021001/22020304	Magazines & Periodicals	701	70133	2000	600,000	600,000	600,000	1,800,000
		11021001/22020305	Printing of Non Security Documents	701	70133	2000	0	0	0	0
		11021001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	4,000,000	5,000,000	5,000,000	14,000,000
		11021001/22020402	Maintenance of Office Furniture	701	70133	2000	300,000	300,000	300,000	900,000
		11021001/22020403	Maintenance of Office Building/Residential Quarters	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
		11021001/22020404	Maintenance of Office IT Equipment	701	70133	2000	200,000	200,000	200,000	600,000
		11021001/22020405	Maintenance of Plants/Generators	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11021001/22020406	Other Maintenance Services	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11021001/22020413	Maintenance of office equipment	701	70133	2000	350,000	350,000	350,000	1,050,000
		11021001/22020415	Maintenance of other infrastructure	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11021001/22020601	Security Services	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
		11021001/22020602	Office Rent	701	70133	2000	20,000,000	20,000,000	20,000,000	60,000,000
		11021001/22020605	Cleaning & Fumigation Services	701	70133	2000	450,000	450,000	450,000	1,350,000
		11021001/22020801	Motor Vehicle Fuel Cost	701	70133	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11021001/22020803	Plant/Generator Fuel Cost	701	70133	2000	500,000	500,000	500,000	1,500,000
		11021001/22020901	Bank Charges	701	70133	2000	0	0	0	0
		11021001/22021001	Refreshments & Meals	701	70133	2000	3,000,000	3,000,000	3,000,000	9,000,000
		11021001/22021006	Postage & Courier Services	701	70133	2000	200,000	200,000	200,000	600,000
		11021001/22021007	Welfare Packages	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11021001/22021014	Annual Budget Expenses and Administration	701	70133	2000	200,000	200,000	200,000	600,000
		11021001/22021016	Servicom	701	70133	2000	200,000	200,000	200,000	600,000
		11021001/22021021	Special Days/Celebrations	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
Enugu State Liaison Office, Lagos Total							**111,537,654**	**112,537,654**	**112,537,654**	**336,612,962**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
11021002	**Enugu State Liaison Office, Abuja**									
	Personnel Cost						**51,695,522**	**54,280,298**	**56,994,313**	**162,970,133**
		11021002/21010101	Basic Salary	701	70111	2000	37,179,534	39,038,511	40,990,436	117,208,481
		11021002/21020101	Housing/Rent Allowance	701	70111	2000	5,954,698	6,252,433	6,565,055	18,772,185
		11021002/21020102	Transport Allowance	701	70111	2000	1,676,072	1,759,876	1,847,869	5,283,817
		11021002/21020103	Meal Subsidy	701	70111	2000	722,920	759,066	797,019	2,279,005
		11021002/21020104	Utility Allowance	701	70111	2000	622,126	653,232	685,894	1,961,252
		11021002/21020105	Entertainment Allowance	701	70111	2000	-	-	-	0
		11021002/21020106	Leave Allowance	701	70111	2000	2,714,786	2,850,525	2,993,052	8,558,363
		11021002/21020107	Domestic Staff Allowance	701	70111	2000	548,930	576,377	605,195	1,730,502
		11021002/21020111	Hazard Allowance	701	70111	2000	2,276,456	2,390,279	2,509,793	7,176,528
		11021002/21020131	Arrears Allowance	701	70111	2000	-	-	-	0
	Overhead Cost						**55,100,000**	**55,100,000**	**55,100,000**	**165,300,000**
		11021002/22020102	Local Transport & Travel-Others	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11021002/22020201	Electricity Charges	701	70111	2000	7,000,000	7,000,000	7,000,000	21,000,000
		11021002/22020202	Telephone Charges	701	70111	2000	500,000	500,000	500,000	1,500,000
		11021002/22020203	Internet Access Charges	701	70111	2000	100,000	100,000	100,000	300,000
		11021002/22020204	Satellite Broadcasting Access Charges	701	70111	2000	700,000	700,000	700,000	2,100,000
		11021002/22020205	Water Rates	701	70111	2000	500,000	500,000	500,000	1,500,000
		11021002/22020206	Sewerage Charges	701	70111	2000	400,000	400,000	400,000	1,200,000
		11021002/22020301	Office Stationeries/Computer Consumables	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11021002/22020302	Books	701	70111	2000	200,000	200,000	200,000	600,000
		11021002/22020303	Newspapers	701	70111	2000	100,000	100,000	100,000	300,000
		11021002/22020304	Magazines & Periodicals	701	70111	2000	100,000	100,000	100,000	300,000
		11021002/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	600,000	600,000	600,000	1,800,000
		11021002/22020402	Maintenance of Office Furniture	701	70111	2000	500,000	500,000	500,000	1,500,000
		11021002/22020403	Maintenance of Office Building/Residential Quarters	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000
		11021002/22020404	Maintenance of Office / IT Equipment	701	70111	2000	700,000	700,000	700,000	2,100,000
		11021002/22020405	Maintenance of Plants/Generators	701	70111	2000	600,000	600,000	600,000	1,800,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11021002/22020406	Other Maintenance Services	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11021002/22020601	Security Services	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11021002/22020605	Cleaning & Fumigation Services	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11021002/22020801	Motor Vehicle Fuel Cost	701	70111	2000	7,000,000	7,000,000	7,000,000	21,000,000
		11021002/22020803	Plant /Generator Fuel Cost	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11021002/22020806	Cooking Gas/Fuel Cost	701	70111	2000	700,000	700,000	700,000	2,100,000
		11021002/22020901	Bank Charges (Other than Interest)	701	70111	2000	100,000	100,000	100,000	300,000
		11021002/22021001	Refreshments & Meals	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11021002/22021007	Welfare Packages	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11021002/22021014	Annual Budget Expenses and Administration	701	70111	2000	300,000	300,000	300,000	900,000
	Enugu State Liaison Office, Abuja Total						**106,795,522**	**109,380,298**	**112,094,313**	**328,270,133**
11033001	**Enugu State Action Committee on Aids (ENSACA)**									
	Overhead Cost						**25,980,000**	**25,980,000**	**25,980,000**	**77,940,000**
		11033001/22020102	Local Transport & Travel-Others	707	70740	2000	1,800,000	1,800,000	1,800,000	5,400,000
		11033001/22020201	Electricity Charges	707	70740	2000	100,000	100,000	100,000	300,000
		11033001/22020203	Internet Access Charges	707	70740	2000	100,000	100,000	100,000	300,000
		11033001/22020301	Office Stationeries/Computer Consumables	707	70740	2000	250,000	250,000	250,000	750,000
		11033001/22020312	Service Materials	707	70740	2000	1,400,000	1,400,000	1,400,000	4,200,000
		11033001/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11033001/22020403	Maintenance of Office Building/Residential Quarters	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11033001/22020404	Maintenance of Office IT Equipment	707	70740	2000	100,000	100,000	100,000	300,000
		11033001/22020405	Maintenance of Plants/Generators	707	70740	2000	0	0	0	0
		11033001/22020406	Other Maintenance Services	707	70740	2000	200,000	200,000	200,000	600,000
		11033001/22020501	Local Training	707	70740	2000	3,600,000	3,600,000	3,600,000	10,800,000
		11033001/22020601	Security Services	707	70740	2000	100,000	100,000	100,000	300,000
		11033001/22020605	Cleaning & Fumigation Services	707	70740	2000	100,000	100,000	100,000	300,000
		11033001/22020708	Medical Consulting	707	70740	2000	5,500,000	5,500,000	5,500,000	16,500,000
		11033001/22020710	Monitoring and Evaluation	707	70740	2000	500,000	500,000	500,000	1,500,000
		11033001/22020801	Motor Vehicle Fuel Cost	707	70740	2000	100,000	100,000	100,000	300,000
		11033001/22020803	Plant/Generator Fuel Cost	707	70740	2000	100,000	100,000	100,000	300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11033001/22020901	Bank Charges (Other than Interest)	707	70740	2000	30,000	30,000	30,000	90,000
		11033001/22021001	Refreshments & Meals	707	70740	2000	8,000,000	8,000,000	8,000,000	24,000,000
		11033001/22021003	Publicity & Advertisements	707	70740	2000	0	0	0	0
		11033001/22021021	Special Days/Celebrations	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
	Enugu State Action Committee on Aids (ENSACA) Total						**25,980,000**	**25,980,000**	**25,980,000**	**77,940,000**
11037001	**Muslim Pilgrims Board**									
	Overhead Cost						**70,100,000**	**70,100,000**	**70,100,000**	**210,000,000**
		11037001/22020102	Local Travel & Transport - Others	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11037001/22020104	International Transport & Travel-Others	708	70840	2000	60,000,000	60,000,000	60,000,000	180,000,000
		11037001/22020301	Office Stationeries/Computer Consumables	708	70840	2000	600,000	600,000	600,000	1,800,000
		11037001/22020302	Books	708	70840	2000	700,000	700,000	700,000	2,100,000
		11037001/22020303	Newspapers	708	70840	2000	300,000	300,000	300,000	900,000
		11037001/22020304	Magazines & Periodicals	708	70840	2000	500,000	500,000	500,000	1,500,000
		11037001/22020305	Printing of Non Security Documents	701	70133	2000	600,000	600,000	600,000	1,800,000
		11037001/22020402	Maintenance of Office Furniture	701	70133	2000	500,000	500,000	500,000	1,500,000
		11037001/22020404	Maintenance of Office / IT Equipment	708	70840	2000	300,000	300,000	300,000	900,000
		11037001/22020801	Motor Vehicle Fuel Cost	708	70840	2000	1,000,000	1,000,000	1,000,000	3,000,000
		11037001/22021003	Publicity & Advertisements	708	70840	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11037001/22021007	Welfare Packages	708	70840	2000	2,000,000	2,000,000	2,000,000	6,000,000
		11037001/22021014	Annual Budget Expenses and Administration	701	70133	2000	100,000	100,000	100,000	
	Muslim Pilgrims Board Total						**70,100,000**	**70,100,000**	**70,100,000**	**210,000,000**
11038002	**Christian Pilgrims Board**									
	Overhead Cost						**609,000,000**	**609,000,000**	**609,000,000**	**1,827,000,000**
		11038002/22000000	Local Transport & Travel-Others	708	70840	2000	3,500,000	3,500,000	3,500,000	10,500,000
		11038002/22020104	International Transport & Travel-Others	708	70840	2000	600,000,000	600,000,000	600,000,000	1,800,000,000
		11038002/22020105	Hotel accommodation	701	70133	2000	0	0	0	0
		11038002/22020301	Office Stationeries/Computer Consumables	708	70840	2000	700,000	700,000	700,000	2,100,000
		11038002/22020302	Books	708	70840	2000	900,000	900,000	900,000	2,700,000
		11038002/22020303	Newspapers	708	70840	2000	400,000	400,000	400,000	1,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11038002/22020305	Printing of Non Security Documents	701	70133	2000	700,000	700,000	700,000	2,100,000
		11038002/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70840	2000	400,000	400,000	400,000	1,200,000
		11038002/22020402	Maintenance of Office Furniture	708	70840	2000	500,000	500,000	500,000	1,500,000
		11038002/22020404	Maintenance of Office IT Equipment	708	70840	2000	400,000	400,000	400,000	1,200,000
		11038002/22021001	Refreshment & Meals	701	70133	2000	0	0	0	0
		11038002/22021002	Honorarium & Sitting Allowance	701	70133	2000	0	0	0	0
		11038002/22021003	Publicity & Advertisements	701	70133	2000	800,000	800,000	800,000	2,400,000
		11038002/22021006	Postages & Courier Services	701	70160	2000	500,000	500,000	500,000	1,500,000
		11038002/22021007	Welfare Packages	708	70840	2000	100,000	100,000	100,000	300,000
		11038002/22021014	Annual Budget Expenses and Administration	701	70133	2000	100,000	100,000	100,000	300,000
	Christian Pilgrims Board Total						**609,000,000**	**609,000,000**	**609,000,000**	**1,827,000,000**
11052001	**SERVICOM Department**									
	Overhead Cost						**26,600,000**	**26,600,000**	**26,600,000**	**79,800,000**
		11052001/22020101	Local Travel and Transport - Training	701	70150	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11052001/22020102	Local Travel and Transport - Others	701	70150	2000	500,000	500,000	500,000	1,500,000
		11052001/22020301	Office Stationeries/Computer Consumables	701	70150	2000	700,000	700,000	700,000	2,100,000
		11052001/22020302	Books	701	70150	2000	700,000	700,000	700,000	2,100,000
		11052001/22020303	Newspapers	701	70150	2000	200,000	200,000	200,000	600,000
		11052001/22020304	Magazines & Periodicals	701	70150	2000	200,000	200,000	200,000	600,000
		11052001/22020305	Printing of Non Security Documents	701	70150	2000	8,000,000	8,000,000	8,000,000	24,000,000
		11052001/22020401	Maintenance of Motor Vehicle /Transport	701	70150	2000	500,000	500,000	500,000	1,500,000
		11052001/22020402	Maintenance of Office Furniture	701	70150	2000	300,000	300,000	300,000	900,000
		11052001/22020404	Maintenance of Office / IT Equipment	701	70150	2000	300,000	300,000	300,000	900,000
		11052001/22020406	Other Maintenance Services	701	70150	2000	500,000	500,000	500,000	1,500,000
		11052001/22020501	Local Training	701	70150	2000	12,000,000	12,000,000	12,000,000	36,000,000
		11052001/22020801	Motor Vehicle Fuel Cost	701	70150	2000	700,000	700,000	700,000	2,100,000
		11052001/22021016	Servicom	701	70150	2000	500,000	500,000	500,000	1,500,000
	SERVICOM Department Total						**26,600,000**	**26,600,000**	**26,600,000**	**79,800,000**

11101001 Project Development and Implementation Dept.

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**37,820,000**	**37,820,000**	**37,820,000**	**113,460,000**
		11101001/22020101	Local Travel and Transport -Training	704	70474	2000	5,000,000	5,000,000	5,000,000	15,000,000
		11101001/22020102	Local Travel and Transport Others	704	70474	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11101001/22020202	Telephone Charges	704	70474	2000	300,000	300,000	300,000	900,000
		11101001/22020301	Office Stationeries/Computer Consumables	704	70474	2000	1,500,000	1,500,000	1,500,000	4,500,000
		11101001/22020305	Printing of Non Security Documents	704	70474	2000	500,000	500,000	500,000	1,500,000
		11101001/22020312	Service Material	704	70474	2000	100,000	100,000	100,000	300,000
		11101001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70474	2000	800,000	800,000	800,000	2,400,000
		11101001/22020402	Maintenance of Office Furniture	704	70474	2000	100,000	100,000	100,000	300,000
		11101001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70474	2000	10,000,000	10,000,000	10,000,000	30,000,000
		11101001/22020404	Maintenance of Office / IT Equipment	704	70474	2000	400,000	400,000	400,000	1,200,000
		11101001/22020705	Architectural Services	704	70474	2000	100,000	100,000	100,000	300,000
		11101001/22020710	Monitoring and Evaluation	704	70474	2000	6,000,000	6,000,000	6,000,000	18,000,000
		11101001/22020801	Motor Vehicle Fuel Cost	701	70111	2000	1,600,000	1,600,000	1,600,000	4,800,000
		11101001/22020901	Bank Charges	704	70474	2000	20,000	20,000	20,000	60,000
		11101001/22021001	Refreshment and Meals	701	70111	2000	600,000	600,000	600,000	1,800,000
		11101001/22021002	Honorarium & Sitting Allowance	701	70111	2000	100,000	100,000	100,000	300,000
		11101001/22021007	Welfare Packages	704	70474	2000	500,000	500,000	500,000	1,500,000
		11101001/22021014	Annual Budget Expenses and Administration	704	70474	2000	200,000	200,000	200,000	600,000
Project Development and Implementation Dept. Total							**37,820,000**	**37,820,000**	**37,820,000**	**113,460,000**
11184001	**Volunteer Service Agency**									
Overhead Cost							**4,250,000**	**4,250,000**	**4,250,000**	**12,750,000**
		11184001/22020101	Local Transport & Travel-Training	701	70160	2000	0	0	0	0
		11184001/22020102	Local Transport & Travel-Others	701	70160	2000	700,000	700,000	700,000	2,100,000
		11184001/22020104	International Transport & Travels - Others	701	70160	2000	0	0	0	0
		11184001/22020301	Office Stationeries/Computer Consumables	701	70160	2000	400,000	400,000	400,000	1,200,000
		11184001/22020305	Printing of Non Security Documents	701	70160	2000	150,000	150,000	150,000	450,000
		11184001/22020312	Service Material	701	70160	2000	0	0	0	0
		11184001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70160	2000	400,000	400,000	400,000	1,200,000
		11184001/22020402	Maintenance of Office Furniture	701	70160	2000	500,000	500,000	500,000	1,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		11184001/22020404	Maintenance of Office/IT Equipment	701	70160	2000	150,000	150,000	150,000	450,000
		11184001/22020406	Other Maintenance Services	701	70160	2000	350,000	350,000	350,000	1,050,000
		11184001/22020605	Cleaning & Fumigation Services	701	70160	2000	0	0	0	0
		11184001/22020710	Monitoring and Evaluation	701	70111	2000	250,000	250,000	250,000	750,000
		11184001/22020801	Motor Vehicle Fuel Cost	701	70160	2000	400,000	400,000	400,000	1,200,000
		11184001/22020901	Bank Charges (Other Than Interest)	701	70160	2000	100,000	100,000	100,000	300,000
		11184001/22021001	Refreshment & Meals	701	70160	2000	200,000	200,000	200,000	600,000
		11184001/22021003	Publicity & Advertisements	701	70160	2000	300,000	300,000	300,000	900,000
		11184001/22021007	Welfare Packages	701	70160	2000	250,000	250,000	250,000	750,000
		11184001/22021014	Annual Budget Defence Expenses & Administration	701	70160	2000	100,000	100,000	100,000	300,000
	Volunteer Service Agency Total						**4,250,000**	**4,250,000**	**4,250,000**	**12,750,000**
12003001	**Enugu State House of Assembly (The Legislature)**									
	Personnel Cost						**470,000,000**	**475,000,000**	**475,000,000**	**1,420,000,000**
		12003001/21010101	Salary	701	70111	2000	300,000,000	300,000,000	300,000,000	900,000,000
		12003001/21020101	Housing/Rent Allowance	701	70111	2000	0	0	0	0
		12003001/21020102	Transport Allowance	701	70111	2000	0	0	0	0
		12003001/21020103	Meal Subsidy	701	70111	2000	0	0	0	0
		12003001/21020104	Utility Allowance	701	70111	2000	0	0	0	0
		12003001/21020105	Entertainment Allowance	701	70111	2000	0	0	0	0
		12003001/21020107	Domestic Staff Allowance	701	70111	2000	0	0	0	0
		12003001/21020108	Shift Allowance	701	70111	2000	0	0	0	0
		12003001/21020111	Hazard Allowance	701	70111	2000	0	0	0	0
		12003001/21020118	Legislative Aides	701	70111	2000	0	0	0	0
		12003001/21020121	Constituency Allowance	701	70111	2000	0	0	0	0
		12003001/21020124	Recess Allowance	701	70133	2000	0	0	0	0
		12003001/21020125	Inducement Allowance	701	70111	2000	0	0	0	0
		12003001/21020126	Newspapers Allowance	701	70111	2000	0	0	0	0
		12003001/21020129	Maintenane of Quarters Allowance	701	70111	2000	0	0	0	0
		12003001/21020131	Arrears (Allowance)	701	70111	2000	70,000,000	75,000,000	75,000,000	220,000,000
		12003001/21020133	Recess Allowance (members)	701	70111	2000	0	0	0	0
		12003001/21020135	Wardrobe Allowance	701	70111	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		12003001/21020141	Responsibility Allowance	701	70111	2000	100,000,000	100,000,000	100,000,000	300,000,000
		12003001/21020146	Newspaper Allowance	701	70111	2000	0	0	0	0
		12003001/21020147	Veh. Maintenace Allowance	701	70111	2000	0	0	0	0
	Overhead Cost						**2,125,800,000**	**2,120,800,000**	**2,120,800,000**	**6,367,400,000**
		12003001/22020101	Local Transport & Travel-Training	701	70111	2000	110,000,000	120,000,000	120,000,000	350,000,000
		12003001/22020102	Local Transport & Travel-Others	701	70111	2000	170,000,000	180,000,000	180,000,000	530,000,000
		12003001/22020103	International Transport and Travels - Training	701	70111	2000	450,000,000	450,000,000	450,000,000	1,350,000,000
		12003001/22020104	International Transport & Travel-Others	701	70111	2000	140,000,000	150,000,000	150,000,000	440,000,000
		12003001/22020105	Hotel accommodation	701	70111	2000	25,000,000	25,000,000	25,000,000	75,000,000
		12003001/22020201	Electricity Charges	701	70111	2000	0	0	0	0
		12003001/22020202	Telephone Charges	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		12003001/22020203	Internet Access Charges	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		12003001/22020204	Satellite Broadcasting Access Charges	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		12003001/22020205	Water Rate	701	70111	2000	0	0	0	0
		12003001/22020301	Office Stationeries/Computer Consumables	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		12003001/22020302	Books	701	70111	2000	2,400,000	2,400,000	2,400,000	7,200,000
		12003001/22020303	Newspapers	701	70111	2000	1,500,000	1,500,000	1,500,000	4,500,000
		12003001/22020304	Magazines & Periodicals	701	70111	2000	2,500,000	2,500,000	2,500,000	7,500,000
		12003001/22020305	Printing of Non Security Documents	701	70111	2000	2,500,000	2,500,000	2,500,000	7,500,000
		12003001/22020306	Printing of Security Documents	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		12003001/22020309	Uniforms & Other Clothing	701	70111	2000	700,000	700,000	700,000	2,100,000
		12003001/22020312	Service Materials	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		12003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	10,000,000	10,000,000	10,000,000	30,000,000
		12003001/22020402	Maintenance of Office Furniture	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		12003001/22020403	Maintenance of Office Building/Residential Qtrs..	701	70111	2000	3,000,000	3,000,000	3,000,000	9,000,000
		12003001/22020404	Maintenance of Office IT Equipment	701	70111	2000	800,000	800,000	800,000	2,400,000
		12003001/22020405	Maintenance of Plants/Generators	701	70111	2000	2,500,000	2,500,000	2,500,000	7,500,000
		12003001/22020406	Other Maintenance Services	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		12003001/22020411	Maintenance of Communication Equipment	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		12003001/22020415	Maintenance of Other Infrastructure	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		12003001/22020501	Local Training	701	70111	2000	50,000,000	50,000,000	50,000,000	150,000,000
		12003001/22020601	Security Services	701	70111	2000	150,000,000	150,000,000	150,000,000	450,000,000
		12003001/22020605	Cleaning & Fumigation Services	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		12003001/22020703	Legal Services	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000
		12003001/22020710	Monitoring and Evaluation	701	70111	2000	500,000	500,000	500,000	1,500,000
		12003001/22020801	Motor Vehicle Fuel Cost	701	70111	2000	30,000,000	30,000,000	30,000,000	90,000,000
		12003001/22020803	Plant/Generator Fuel Cost	701	70111	2000	1,500,000	1,500,000	1,500,000	4,500,000
		12003001/22020901	Bank Charges (Other than Interest)	701	70111	2000	500,000	500,000	500,000	1,500,000
		12003001/22021001	Refreshment & Meals	701	70111	2000	8,500,000	8,500,000	8,500,000	25,500,000
		12003001/22021002	Honorarium Sitting Allowance	701	70111	2000	600,000,000	600,000,000	600,000,000	1,800,000,000
		12003001/22021003	Publicity & Advertisements	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		12003001/22021005	Medical Expenses-Local	701	70111	2000	75,000,000	80,000,000	80,000,000	235,000,000
		12003001/22021006	Postage & Courier Services	701	70111	2000	400,000	400,000	400,000	1,200,000
		12003001/22021007	Welfare Packages	701	70111	2000	24,000,000	24,000,000	24,000,000	72,000,000
		12003001/22021014	Annual Budget Expenses and Administration	701	70111	2000	20,000,000	20,000,000	20,000,000	60,000,000
		12003001/22021016	Servicom	701	70111	2000	500,000	500,000	500,000	1,500,000
		12003001/22021019	Medical Expenses-International	701	70111	2000	120,000,000	120,000,000	120,000,000	360,000,000
		12003001/22021026	Common services (Committee/Commissions)	701	70111	2000	60,000,000	20,000,000	20,000,000	100,000,000
Enugu State House of Assembly (The Legislature) Total							**2,595,800,000**	**2,595,800,000**	**2,595,800,000**	**7,787,400,000**
23001001	**Ministry of Information and Communication**									
	Personnel Cost						**205,633,600**	**215,915,280**	**226,711,044**	**648,259,924**
		23001001/21010101	Basic Salary	708	70830	2000	163,215,340	171,376,107	179,944,912	514,536,359
		23001001/21020101	Housing/Rent Allowance	708	70830	2000	25,732,820	27,019,461	28,370,434	81,122,715
		23001001/21020102	Transport Allowance	708	70830	2000	4,436,800	4,658,640	4,891,572	13,987,012
		23001001/21020103	Meal Subsidy	708	70830	2000	2,160,000	2,268,000	2,381,400	6,809,400
		23001001/21020104	Utility Allowance	708	70830	2000	1,628,400	1,709,820	1,795,311	5,133,531
		23001001/21020105	Entertainment Allowance	708	70830	2000	423,020	444,171	466,380	1,333,571
		23001001/21020107	Domestic Staff Allowance	708	70830	2000	8,037,220	8,439,081	8,861,035	25,337,336
		23001001/21020111	Hazard Allowance	708	70830	2000	-	-	-	0
		23001001/21020131	Arrears Allowances	708	70830	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**57,420,000**	**57,420,000**	**57,420,000**	**172,260,000**
		23001001/22020101	Local Transport & Travel-Training	708	70830	2000	400,000	400,000	400,000	1,200,000
		23001001/22020102	Local Transport & Travel-Others	708	70830	2000	10,000,000	10,000,000	10,000,000	30,000,000
		23001001/22020103	International Transport and Travels - Training	708	70830	2000	0	0	0	0
		23001001/22020201	Electricity Charges	708	70830	2000	100,000	100,000	100,000	300,000
		23001001/22020202	Telephone Charges	708	70830	2000	0	0	0	0
		23001001/22020203	Internet Access Charges	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23001001/22020204	Satellite Broadcasting Access Charges	708	70830	2000	0	0	0	0
		23001001/22020301	Office Stationeries/Computer Consumables	708	70830	2000	3,500,000	3,500,000	3,500,000	10,500,000
		23001001/22020302	Books	708	70830	2000	0	0	0	0
		23001001/22020305	Printing of Non Security Documents (Dairies & Calendars)	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23001001/22020312	Service Materials	708	70830	2000	600,000	600,000	600,000	1,800,000
		23001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70830	2000	0	0	0	0
		23001001/23020403	Maintenance of Office Building/Residential Quarters	708	70830	2000	0	0	0	0
		23001001/23020404	Maintenance of Office IT Equipment	708	70830	2000	470,000	470,000	470,000	1,410,000
		23001001/23020406	Other Maintenance Services	708	70830	2000	1,450,000	1,450,000	1,450,000	4,350,000
		23001001/23020411	Maintenance of Communication Equipment	708	70830	2000	400,000	400,000	400,000	1,200,000
		23001001/22020501	Local Training	708	70830	2000	3,000,000	3,000,000	3,000,000	9,000,000
		23001001/22020605	Cleaning & Fumigation Services	708	70830	2000	300,000	300,000	300,000	900,000
		23001001/22020801	Motor Vehicle Fuel Cost	708	70830	2000	100,000	100,000	100,000	300,000
		23001001/22020803	Plant/Generator Fuel Cost	708	70830	2000	250,000	250,000	250,000	750,000
		23001001/22020901	Bank Charges	708	70830	2000	200,000	200,000	200,000	600,000
		23001001/22021001	Refreshment & Meals	708	70830	2000	400,000	400,000	400,000	1,200,000
		23001001/22021002	Honorarium and Sitting Allowance	708	70830	2000	2,000,000	2,000,000	2,000,000	6,000,000
		23001001/22021003	FN - Publicity & Advertisements (Including Food and Nutrition Activities)	708	70830	2000	30,000,000	30,000,000	30,000,000	90,000,000
		23001001/22021007	Welfare Packages	708	70830	2000	1,650,000	1,650,000	1,650,000	4,950,000
		23001001/22021014	Annual Budget Expenses & Administration	708	70830	2000	600,000	600,000	600,000	1,800,000
		23001001/22021022	Donations	708	70830	2000	0	0	0	0
Ministry of Information and Communication Total							**263,053,600**	**273,335,280**	**284,131,044**	**820,519,924**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
23003001	**Enugu State Broadcasting Service - Radio/TV ESBS/TV**									
	Personnel Cost						**112,847,800**	**120,462,820**	**120,462,820**	353,773,440
		23003001/21010101	Basic Salary	708	70830	2000	60,159,900	63,167,895	66,326,290	189,654,085
		23003001/21010104	Wages	708	70830	2000	67,097,240	70,452,102	73,974,707	211,524,049
		23003001/21020101	Housing/Rent Allowance	708	70830	2000	7,302,380	7,667,499	8,050,874	23,020,753
		23003001/21020102	Transport Allowance	708	70830	2000	2,176,800	2,285,640	2,399,922	6,862,362
		23003001/21020103	Meal Subsidy	708	70830	2000	972,000	1,020,600	1,071,630	3,064,230
		23003001/21020104	Utility Allowance	708	70830	2000	746,400	783,720	822,906	2,353,026
		23003001/21020105	Entertainment Allowance	708	70830	2000	821,100	862,155	905,263	2,588,518
		23003001/21020202	Contributory Pension	708	70830	2000	72,374,340	75,993,057	79,792,710	228,160,107
		23003001/21020205	Housing Fund Contribution	708	70830	2000	200,000	210,000	220,500	630,500
	Overhead Cost						**298,400,000**	**298,400,000**	**298,400,000**	**895,200,000**
		23003001/22020101	Local Transport & Travel-Training	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23003001/22020102	Local Transport & Travel-Others	708	70830	2000	20,000,000	20,000,000	20,000,000	60,000,000
		23003001/22020201	Electricity Charges	708	70830	2000	0	0	0	0
		23003001/22020202	Telephone Charges	708	70830	2000	700,000	700,000	700,000	2,100,000
		23003001/22020203	Internet Access Charges	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23003001/22020204	Satellite Broadcasting Access Charges	708	70830	2000	600,000	600,000	600,000	1,800,000
		23003001/22020205	Water Rates	708	70830	2000	0	0	0	0
		23003001/22020206	Sewerage Charges	708	70830	2000	400,000	400,000	400,000	1,200,000
		23003001/22020301	Office Stationeries/Computer Consumables	708	70830	2000	5,000,000	5,000,000	5,000,000	15,000,000
		23003001/22020302	Books	708	70830	2000	100,000	100,000	100,000	300,000
		23003001/22020303	Newspapers	708	70830	2000	400,000	400,000	400,000	1,200,000
		23003001/22020304	Magazines & Periodicals	708	70830	2000	500,000	500,000	500,000	1,500,000
		23003001/22020305	Printing of Non Security Documents	708	70830	2000	0	0	0	0
		23003001/22020306	Printing of Security Documents	708	70830	2000	6,000,000	6,000,000	6,000,000	18,000,000
		23003001/22020308	Field & Camping Materials Supplies	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23003001/22020312	Service Materials	708	70830	2000	7,000,000	7,000,000	7,000,000	21,000,000
		23003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70830	2000	3,000,000	3,000,000	3,000,000	9,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		23003001/22020402	Maintenance of Office Furniture	708	70830	2000	600,000	600,000	600,000	1,800,000
		23003001/22020403	Maintenance of Office Building/Residential Qtrs..	708	70830	2000	7,500,000	7,500,000	7,500,000	22,500,000
		23003001/22020404	Maintenance of Office IT Equipment	708	70830	2000	5,000,000	5,000,000	5,000,000	15,000,000
		23003001/22020405	Maintenance of Plants/Generators	708	70830	2000	5,000,000	5,000,000	5,000,000	15,000,000
		23003001/22020406	Other Maintenance Services	708	70830	2000	3,000,000	3,000,000	3,000,000	9,000,000
		23003001/22020411	Maintenance of Communication Equipment	708	70830	2000	0	0	0	0
		23003001/22020601	Security Service	708	70830	2000	10,000,000	10,000,000	10,000,000	30,000,000
		23003001/22020605	Cleaning & Fumigation Services	708	70830	2000	3,500,000	3,500,000	3,500,000	10,500,000
		23003001/22020710	Monitoring and Evaluation	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23003001/22020711	OTHER CONSULTING SERVICES	708	70830	2000	3,500,000	3,500,000	3,500,000	10,500,000
		23003001/22020801	Motor Vehicle Fuel Cost	708	70830	2000	6,000,000	6,000,000	6,000,000	18,000,000
		23003001/22020802	Other Transport Equipment Fuel Cost	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23003001/22020803	Plant/Generator Fuel Cost	708	70830	2000	200,000,000	200,000,000	200,000,000	600,000,000
		23003001/22020901	Bank Charges(Other Than Interest)	708	70830	2000	600,000	600,000	600,000	1,800,000
		23003001/22021001	Refreshments & Meals	708	70830	2000	2,500,000	2,500,000	2,500,000	7,500,000
		23003001/22021002	Honorarium & Sitting Allowance	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23003001/22021003	Publicity & Advertisements	708	70830	2000	0	0	0	0
		23003001/22021004	Medical Expenses	708	70830	2000	0	0	0	0
		23003001/22021006	Postages & Courier Services	708	70830	2000	100,000	100,000	100,000	300,000
		23003001/22021007	Welfare Packages	708	70830	2000	400,000	400,000	400,000	1,200,000
		23003001/22021008	Subscription To Professional Bodies	708	70830	2000	200,000	200,000	200,000	600,000
		23003001/22021014	Annual Budget Expenses and Administration	708	70830	2000	300,000	300,000	300,000	900,000
		23003001/22021016	Servicom	708	70830	2000	500,000	500,000	500,000	1,500,000
	Consolidated Rev Fund Charges						**86,000,000**	**86,000,000**	**86,000,000**	**258,000,000**
		23003001/22010101	Gratuity	701	70133	2000	20,000,000	20,000,000	20,000,000	60,000,000
		23003001/22010102	Pension	701	70133	2000	60,000,000	60,000,000	60,000,000	180,000,000
		23003001/22010103	Death Benefits	701	70111	2000	6,000,000	6,000,000	6,000,000	18,000,000
Enugu State Broadcasting Service - Radio/TV ESBS/TV Total							**497,247,800**	**504,862,820**	**504,862,820**	**1,506,973,440**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
23013001	**Government Printing and Stationery Dept. (Govt. Press)**									
	Personnel Cost						**63,522,152**	**66,698,260**	**70,033,173**	**200,253,584**
		23013001/21010101	Basic Salary	708	70830	2000	33,140,754	34,797,792	36,537,681	104,476,227
		23013001/21020101	Housing/Rent Allowance	708	70830	2000	9,575,302	10,054,067	10,556,770	30,186,140
		23013001/21020102	Transport Allowance	708	70830	2000	4,561,200	4,789,260	5,028,723	14,379,183
		23013001/21020103	Meal Subsidy	708	70830	2000	1,685,600	1,769,880	1,858,374	5,313,854
		23013001/21020104	Utility Allowance	708	70830	2000	1,574,400	1,653,120	1,735,776	4,963,296
		23013001/21020105	Entertainment Allowance	708	70830	2000	-	-	-	0
		23013001/21020106	Leave Allowance	708	70830	2000	5,607,012	5,887,363	6,181,731	17,676,105
		23013001/21020107	Domestic Ser Allowance	708	70830	2000	5,004,144	5,254,351	5,517,069	15,775,564
		23013001/21020111	Hazard Allowance	708	70830	2000	983,680	1,032,864	1,084,507	3,101,051
		23013001/21020113	Teaching Allowance	708	70830	2000	-	-	-	0
		23013001/21020131	Arrears Allowance	708	70830	2000	1,390,060	1,459,563	1,532,541	4,382,164
	Overhead Cost						**5,900,000**	**5,900,000**	**5,900,000**	**17,700,000**
		23013001/22020102	Local Transport & Travel-Others	708	70830	2000	800,000	800,000	800,000	2,400,000
		23013001/22020202	Telephone Charges	708	70830	2000	0	0	0	0
		23013001/22020301	Office Stationeries/Computer Consumables	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23013001/22020302	Books	708	70830	2000	0	0	0	0
		23013001/22020304	Magazines & Periodicals	708	70830	2000	0	0	0	0
		23013001/22020305	Printing of Non Security Documents	708	70830	2000	0	0	0	0
		23013001/22020306	Printing of Security Documents	708	70830	2000	500,000	500,000	500,000	1,500,000
		23013001/22020312	Service Materials	708	70830	2000	0	0	0	0
		23013001/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70830	2000	300,000	300,000	300,000	900,000
		23013001/22020402	Maintenance of Office Furniture	708	70830	2000	300,000	300,000	300,000	900,000
		23013001/22020403	Maintenance of Office Building/Residential Qtrs..	708	70830	2000	800,000	800,000	800,000	2,400,000
		23013001/22020404	Maintenance of Office IT Equipment	708	70830	2000	700,000	700,000	700,000	2,100,000
		23013001/22020406	Other Maintenance Services	708	70830	2000	0	0	0	0
		23013001/22020605	Cleaning & Fumigation Services	708	70830	2000	500,000	500,000	500,000	1,500,000
		23013001/22020801	Motor Vehicle Fuel Cost	708	70830	2000	900,000	900,000	900,000	2,700,000
		23013001/22020901	Bank Charges (Other than Interest)	708	70830	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		23013001/22021001	Refreshment & Meals	701	70111	2000	0	0	0	0
		23013001/22021007	Welfare Packages	708	70830	2000	0	0	0	0
		23013001/22021014	Annual Budget Expenses and Administration	708	70830	2000	100,000	100,000	100,000	300,000
	Government Printing and Stationery Dept. (Govt. Press) Total						**69,422,152**	**72,598,260**	**75,933,173**	**217,953,584**
23055001	**Enugu State Printing and Publishing Company (Daily Star)**									
	Personnel Cost						**42,431,500**	**44,553,075**	**46,780,729**	**133,765,304**
		23055001/21010101	Basic Salary	708	70830	2000	24,778,120	26,017,026	27,317,877	78,113,023
		23055001/21010104	Wages	708	70830	2000	3,874,620	4,068,351	4,271,769	12,214,740
		23055001/21020101	Housing/Rent Allowance	708	70830	2000	624,000	655,200	687,960	1,967,160
		23055001/21020102	Transport Allowance	708	70830	2000	285,600	299,880	314,874	900,354
		23055001/21020103	Meal Subsidy	708	70830	2000	243,600	255,780	268,569	767,949
		23055001/21020104	Utility Allowance	708	70830	2000	12,625,560	13,256,838	13,919,680	39,802,078
	Overhead Cost						**43,780,000**	**43,880,000**	**43,880,000**	**131,540,000**
		23055001/22020102	Local Transport & Travel-Others	708	70830	2000	10,000,000	10,000,000	10,000,000	30,000,000
		23055001/22020201	Electricity Charges	708	70830	2000	500,000	500,000	500,000	1,500,000
		23055001/22020202	Telephone Charges	708	70830	2000	200,000	200,000	200,000	600,000
		23055001/22020203	Internet Access Charges	708	70830	2000	200,000	200,000	200,000	600,000
		23055001/22020204	Satellite Broadcasting Access Charges	708	70830	2000	200,000	200,000	200,000	600,000
		23055001/22020205	Water Rates	708	70830	2000	100,000	100,000	100,000	300,000
		23055001/22020301	Office Stationeries/Computer Consumables	708	70830	2000	1,000,000	1,000,000	1,000,000	3,000,000
		23055001/22020302	Books	708	70830	2000	200,000	200,000	200,000	600,000
		23055001/22020303	Newspapers	708	70830	2000	300,000	300,000	300,000	900,000
		23055001/22020304	Magazines & Periodicals	708	70830	2000	300,000	300,000	300,000	900,000
		23055001/22020305	Printing of Non Security Documents	708	70830	2000	24,000,000	24,000,000	24,000,000	72,000,000
		23055001/22020312	Service Materials	708	70830	2000	500,000	500,000	500,000	1,500,000
		23055001/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70830	2000	400,000	400,000	400,000	1,200,000
		23055001/22020402	Maintenance of Office Furniture	708	70830	2000	500,000	500,000	500,000	1,500,000
		23055001/22020403	Maintenance of Office Building/Residential Qtrs..	708	70830	2000	600,000	600,000	600,000	1,800,000
		23055001/22020404	Maintenance of Office IT Equipment	708	70830	2000	500,000	500,000	500,000	1,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		23055001/22020405	Maintenance of Plants/Generators	708	70830	2000	800,000	800,000	800,000	2,400,000
		23055001/22020406	Other Maintenance Services	708	70830	2000	700,000	700,000	700,000	2,100,000
		23055001/22020501	Local Training	708	70830	2000	300,000	300,000	300,000	900,000
		23055001/22020602	Office Rent	701	70133	2000	0	0	0	0
		23055001/22020605	Cleaning & Fumigation Services	708	70830	2000	500,000	500,000	500,000	1,500,000
		23055001/22020703	Legal Services	708	70830	2000	0	0	0	0
		23055001/22020711	OTHER CONSULTING SERVICES	708	70830	2000	0	0	0	0
		23055001/22020801	Motor Vehicle Fuel Cost	708	70830	2000	750,000	850,000	850,000	2,450,000
		23055001/22020803	Plant/Generator Fuel Cost	708	70830	2000	300,000	300,000	300,000	900,000
		23055001/22020901	Bank Charges(Other Than Interest)	708	70830	2000	30,000	30,000	30,000	90,000
		23055001/22021001	Refreshments & Meals	708	70830	2000	300,000	300,000	300,000	900,000
		23055001/22021002	Honorarium & Sitting Allowance	708	70830	2000	0	0	0	0
		23055001/22021004	Medical Expenses (Local)	708	70830	2000	0	0	0	0
		23055001/22021007	Welfare Packages	708	70830	2000	500,000	500,000	500,000	1,500,000
		23055001/22021014	Annual Budget Expenses and Administration	708	70830	2000	100,000	100,000	100,000	300,000
		23055001/22030105	Loan Advances	708	70830	2000	0	0	0	0
	Consolidated Rev Fund Charges						**39,200,000**	**40,091,020**	**40,091,020**	**119,382,040**
		23055001/22010101	Gratuity	701	70150	2000	8,512,540	9,403,560	9,403,560	27,319,660
		23055001/22010100	Pension	701	70150	2000	30,687,460	30,687,460	30,687,460	92,062,380
Enugu State Printing and Publishing Company (Daily Star) Total							**125,411,500**	**128,524,095**	**130,751,749**	**384,687,344**
25001001	**Office of the Head of State Civil Service**									
	Personnel Cost						**1,638,476,582**	**1,720,400,411**	**1,806,420,432**	**5,165,297,425**
		25001001/21010101	Basic Salary	701	70131	2000	351,563,002	369,141,152	387,598,210	1,108,302,364
		25001001/21010103	Consolidated Revenue Fund Charges - Salaries	701	70131	2000	1,242,728,980	1,304,865,429	1,370,108,700	3,917,703,109
		25001001/21020101	Housing/Rent Allowance	701	70131	2000	14,391,900	15,111,495	15,867,070	45,370,465
		25001001/21020102	Transport Allowance	701	70131	2000	15,622,800	16,403,940	17,224,137	49,250,877
		25001001/21020103	Meal Subsidy	701	70131	2000	4,706,400	4,941,720	5,188,806	14,836,926
		25001001/21020104	Utility Allowance	701	70131	2000	3,738,000	3,924,900	4,121,145	11,784,045

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		25001001/21020105	Entertainment Allowance	701	70131	2000	-	-	-	0
		25001001/21020107	Domestic Staff Allowance	701	70131	2000	-	-	-	0
		25001001/21020108	Shift Allowance	701	70131	2000	809,060	849,513	891,989	2,550,562
		25001001/21020109	Call Duties Allowance	701	70131	2000	-	-	-	0
		25001001/21020111	Hazard Allowance	701	70131	2000	340,200	357,210	375,071	1,072,481
		25001001/21020119	Personnel Assistant	701	70131	2000	-	-	-	0
		25001001/21020121	Constituency Allowance	701	70131	2000	23,520	24,696	25,931	74,147
		25001001/21020124	Recess Allowance	701	70131	2000	-	-	-	0
		25001001/21020131	Arrears Allowance	701	70131	2000	-	-	-	0
		25001001/21020132	Professional Duty Allowance	701	70131	2000	-	-	-	0
		25001001/21020140	Hardship Allowance	701	70131	2000	4,552,720	4,780,356	5,019,374	14,352,450
		25001001/21020146	Newspaper Allowance	701	70131	2000	-	-	-	0
		25001001/21020147	Veh Maintenace Allowance	701	70131	2000	-	-	-	0
	Overhead Cost						**313,850,000**	**314,350,000**	**316,850,000**	**945,050,000**
		25001001/22020801	Motor Vehicle Fuel Cost	701	70131	2000	1,000,000	1,000,000	1,000,000	3,000,000
		25001001/22020101	Local Transport & Travel-Training	701	70131	2000	5,000,000	5,000,000	5,000,000	15,000,000
		25001001/22020102	Local Transport & Travel-Others	701	70131	2000	20,000,000	20,000,000	22,000,000	62,000,000
		25001001/22020103	International Transport & Travel-Training	701	70131	2000	0	0	0	0
		25001001/22020104	International Transport & Travel-Others	701	70131	2000	10,000,000	10,000,000	10,000,000	30,000,000
		25001001/22020202	Telephone Charges	701	70131	2000	200,000	200,000	200,000	600,000
		25001001/22020203	Internet Access Charges	701	70131	2000	300,000	300,000	300,000	900,000
		25001001/22020204	Satellite Broadcasting Access Charges	701	70131	2000	300,000	300,000	300,000	900,000
		25001001/22020301	Office Stationeries/Computer Consumables	701	70131	2000	9,000,000	9,000,000	9,000,000	27,000,000
		25001001/22020302	Books	701	70131	2000	300,000	300,000	300,000	900,000
		25001001/22020303	Newspapers	701	70111	2000	200,000	200,000	200,000	600,000
		25001001/22020305	Printing of Non Security Documents	701	70131	2000	2,000,000	2,000,000	2,000,000	6,000,000
		25001001/22020306	Printing of Security Documents	701	70131	2000	50,000	50,000	50,000	150,000
		25001001/22020312	Service Materials	701	70131	2000	12,000,000	12,000,000	12,000,000	36,000,000
		25001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70131	2000	1,000,000	1,000,000	1,000,000	3,000,000
		25001001/22020402	Maintenance of Office Furniture	701	70131	2000	600,000	600,000	600,000	1,800,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		25001001/22020403	Maintenance of Office Building/Residential Qtrs..	701	70131	2000	10,000,000	10,000,000	10,000,000	30,000,000
		25001001/22020404	Maintenance of Office IT Equipment	701	70131	2000	300,000	300,000	300,000	900,000
		25001001/22020405	Maintenance of Plants/Generators	701	70131	2000	400,000	400,000	400,000	1,200,000
		25001001/22020406	Other Maintenance Services	701	70131	2000	3,000,000	3,500,000	4,000,000	10,500,000
		25001001/22020415	Maintenance of Other Infrastructure	708	70830	2000	500,000	500,000	500,000	1,500,000
		25001001/22020501	Local Training (computer training for state civil servants)	701	70131	2000	10,000,000	10,000,000	10,000,000	30,000,000
		25001001/22020503	Training and Staff Development	701	70131	2000	100,000,000	100,000,000	100,000,000	300,000,000
		25001001/22020504	Civil Service Examination	701	70131	2000	2,000,000	2,000,000	2,000,000	6,000,000
		25001001/22020505	ICT Training for Civil Servants	701	70131	2000	50,000,000	50,000,000	50,000,000	150,000,000
		25001001/22020601	Security Services	701	70133	2000	12,000,000	12,000,000	12,000,000	36,000,000
		25001001/22020605	Cleaning & Fumigation Services	701	70131	2000	20,000,000	20,000,000	20,000,000	60,000,000
		25001001/22020702	Information Technology Consulting	701	70131	2000	2,000,000	2,000,000	2,000,000	6,000,000
		25001001/22020801	Motor Vehicle Fuel Cost	701	70131	2000	0	0	0	0
		25001001/22020803	Plant/Generator Fuel Cost	701	70131	2000	800,000	800,000	800,000	2,400,000
		25001001/22020901	Bank Charges (Other than Interest)	701	70131	2000	100,000	100,000	100,000	300,000
		25001001/22021001	Refreshments & Meals	701	70131	2000	6,000,000	6,000,000	6,000,000	18,000,000
		25001001/22021003	Publicity & Advertisements	701	70131	2000	1,700,000	1,700,000	1,700,000	5,100,000
		25001001/22021007	Welfare Packages	701	70131	2000	15,000,000	15,000,000	15,000,000	45,000,000
		25001001/22021008	Subscription To Professional Bodies	701	70133	2000	500,000	500,000	500,000	1,500,000
		25001001/22021013	Promotion (Service Wide)	701	70111	2000	7,000,000	7,000,000	7,000,000	21,000,000
		25001001/22021014	Annual Budget Expenses and Administration	701	70111	2000	300,000	300,000	300,000	900,000
		25001001/22021016	Servicom	701	70131	2000	300,000	300,000	300,000	900,000
		25001001/22021021	Special Days/Celebrations(civil service week celebration)	701	70131	2000	10,000,000	10,000,000	10,000,000	30,000,000
	Consolidated Rev Fund Charges						**12,600,000,000**	**14,100,000,000**	**15,100,000,000**	**41,800,000,000**
		25001001/22010101	Gratuity	701	70112	2000	2,500,000,000	3,000,000,000	3,000,000,000	8,500,000,000
		25001001/22010102	Pension	701	70111	2000	10,000,000,000	11,000,000,000	12,000,000,000	33,000,000,000
		25001001/22010103	Death Benefits	701	70111	2000	100,000,000	100,000,000	100,000,000	300,000,000
Office of the Head of State Civil Service Total							**14,552,326,582**	**16,134,750,411**	**17,223,270,432**	**47,910,347,425**

25005001 Establishment, Pension and Training

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**2,650,000**	**2,650,000**	**2,650,000**	**7,950,000**
		25005001/22020102	Local Transport & Travel-Others	701	70131	2000	200,000	200,000	200,000	600,000
		25005001/22020301	Office Stationeries/Computer Consumables	701	70131	2000	1,200,000	1,200,000	1,200,000	3,600,000
		25005001/22020303	Newspapers	701	70131	2000	20,000	20,000	20,000	60,000
		25005001/22020304	Magazines & Periodicals	701	70131	2000	30,000	30,000	30,000	90,000
		25005001/22020402	Maintenance of Office Furniture	701	70131	2000	100,000	100,000	100,000	300,000
		25005001/22020404	Maintenance of Office IT Equipment	701	70131	2000	300,000	300,000	300,000	900,000
		25005001/22020501	Local Training	701	70131	2000	500,000	500,000	500,000	1,500,000
		25005001/22020901	Bank Charges (Other than Interest)	701	70111	2000	0	0	0	0
		25005001/22021001	Refreshments & Meals	701	70131	2000	100,000	100,000	100,000	300,000
		25005001/22021003	Publicity & Advertisements	701	70131	2000	100,000	100,000	100,000	300,000
		25005001/22021007	Welfare Package	701	70111	2000	100,000	100,000	100,000	300,000
Establishment, Pension and Training Total							**2,650,000**	**2,650,000**	**2,650,000**	**7,950,000**
25005002	**Public Service Department**									
Overhead Cost							**1,880,000**	**1,880,000**	**1,880,000**	**5,640,000**
		25005002/22020102	Local Transport & Travel-Others	701	70131	2000	200,000	200,000	200,000	600,000
		25005002/22020301	Office Stationeries/Computer Consumables	701	70131	2000	300,000	300,000	300,000	900,000
		25005002/22020303	Newspapers	701	70131	2000	30,000	30,000	30,000	90,000
		25005002/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70131	2000	200,000	200,000	200,000	600,000
		25005002/22020405	Maintenance of Plants/Generators	701	70131	2000	250,000	250,000	250,000	750,000
		25005002/22020501	Local Training	701	70131	2000	300,000	300,000	300,000	900,000
		25005002/22020801	Motor Vehicle Fuel Cost	701	70131	2000	200,000	200,000	200,000	600,000
		25005002/22020803	Plant/Generator Fuel Cost	701	70131	2000	400,000	400,000	400,000	1,200,000
Public Service Department Total							**1,880,000**	**1,880,000**	**1,880,000**	**5,640,000**
25006001	**Staff Development Center**									
Overhead Cost							**0**	**0**	**0**	**0**
		25006001/22020803	Plants/Generator Fuel Cost	701	70131	2000	0	0	0	0
		25006001/22020901	Bank Charges (Other Than Interest)	701	70131	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
	Staff Development Center Total						**0**	**0**	**0**	**0**
40001001	**Office of the State Auditor General**									
	Personnel Cost						**102,789,336**	**107,928,803**	**113,325,243**	**324,043,382**
		40001001/21010101	Basic Salary	701	70112	2000	77,431,428	81,302,999	85,368,149	244,102,577
		40001001/21020101	Housing/Rent Allowance	701	70112	2000	10,343,244	10,860,406	11,403,427	32,607,077
		40001001/21020102	Transport Allowance	701	70112	2000	2,149,304	2,256,769	2,369,608	6,775,681
		40001001/21020103	Meal Subsidy	701	70112	2000	1,551,204	1,628,764	1,710,202	4,890,171
		40001001/21020104	Utility Allowance	701	70112	2000	869,964	913,462	959,135	2,742,562
		40001001/21020105	Entertainment Allowance	701	70112	2000	48,080	50,484	53,008	151,572
		40001001/21020106	Leave Allowance	701	70112	2000	4,840,922	5,082,968	5,337,117	15,261,007
		40001001/21020107	Domestic Staff Allowance	701	70112	2000	4,643,834	4,876,026	5,119,827	14,639,687
		40001001/21020108	Shift Duty Allowance	701	70111	2000	228,624	240,055	252,058	720,737
		40001001/21020131	Arrears Allowance	701	70112	2000	621,902	652,997	685,647	1,960,546
		40001001/21020138	Auditors Allowance	701	70112	2000	59,570	62,549	65,676	187,794
		40001001/21020144	Secretarial Allowance	701	70121	2000	1,260	1,323	1,389	3,972
	Overhead Cost						**84,650,000**	**76,450,000**	**76,450,000**	**237,550,000**
		40001001/22020101	Local Transport & Travel-Training	701	70112	2000	2,000,000	2,000,000	2,000,000	6,000,000
		40001001/22020102	Local Transport & Travel-Others	701	70112	2000	10,000,000	1,800,000	1,800,000	13,600,000
		40001001/22020201	Electricity Charges	701	70112	2000	200,000	200,000	200,000	600,000
		40001001/22020202	Telephone Charges	701	70112	2000	100,000	100,000	100,000	300,000
		40001001/22020206	Sewerage Charges	701	70112	2000	0	0	0	0
		40001001/22020301	Office Stationeries/Computer Consumables	701	70112	2000	1,100,000	1,100,000	1,100,000	3,300,000
		40001001/22020302	Books	701	70112	2000	0	0	0	0
		40001001/22020303	Newspapers	701	70112	2000	0	0	0	0
		40001001/22020304	Magazine & Periodicals	701	70112	2000	0	0	0	0
		40001001/22020305	Printing of Non Security Documents	701	70112	2000	10,000,000	10,000,000	10,000,000	30,000,000
		40001001/22020306	Printing of Security Document	701	70111	2000	0	0	0	0
		40001001/22020312	Service Materials	701	70112	2000	300,000	300,000	300,000	900,000
		40001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70112	2000	800,000	800,000	800,000	2,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		40001001/22020402	Maintenance of Office Furniture	701	70112	2000	300,000	300,000	300,000	900,000
		40001001/22020403	Maintenance of Office Building/Residential Qtrs..	701	70112	2000	200,000	200,000	200,000	600,000
		40001001/22020404	Maintenance of Office IT Equipment	701	70112	2000	800,000	800,000	800,000	2,400,000
		40001001/22020405	Maintenance of Plants/Generators	701	70112	2000	300,000	300,000	300,000	900,000
		40001001/22020406	Other Maintenance Services	701	70112	2000	200,000	200,000	200,000	600,000
		40001001/22020415	Maintenance of other infrastructure	701	70112	2000	200,000	200,000	200,000	600,000
		40001001/22020501	Local Training	701	70112	2000	1,200,000	1,200,000	1,200,000	3,600,000
		40001001/22020506	Seminar and Conferences	701	70112	2000	2,000,000	2,000,000	2,000,000	6,000,000
		40001001/22020601	Security Services	701	70112	2000	0	0	0	0
		40001001/22020605	Cleaning & Fumigation Services	701	70112	2000	280,000	280,000	280,000	840,000
		40001001/22020710	Monitoring and Evaluation	701	70112	2000	200,000	200,000	200,000	600,000
		40001001/22020801	Motor Vehicle Fuel Cost	701	70112	2000	400,000	400,000	400,000	1,200,000
		40001001/22020803	Plant/Generator Fuel Cost	701	70112	2000	350,000	350,000	350,000	1,050,000
		40001001/22020901	Bank Charges (Other Than Interest)	701	70133	2000	20,000	20,000	20,000	60,000
		40001001/22021001	Refreshments & Meals	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001001/22021002	Honorarium & Sitting Allowance	701	70112	2000	0	0	0	0
		40001001/22021003	Publicity & Advertisements	701	70112	2000	300,000	300,000	300,000	900,000
		40001001/22021004	Medical Expenses	701	70112	2000	300,000	300,000	300,000	900,000
		40001001/22021006	Postages & Courier Services	701	70112	2000	100,000	100,000	100,000	300,000
		40001001/22021007	Welfare Packages	701	70112	2000	800,000	800,000	800,000	2,400,000
		40001001/22021008	Subscription To Professional Bodies	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001001/22021014	Annual Budget Expenses and Administration	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001001/22021016	Servicom	701	70112	2000	200,000	200,000	200,000	600,000
		40001001/22021023	Final Accounts Preparation/Verification Expenses	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001001/22021026	Common services (for State Audit Commissions)	701	70111	2000	50,000,000	50,000,000	50,000,000	150,000,000
Office of the State Auditor General Total							**187,439,336**	**184,378,803**	**189,775,243**	**561,593,382**
40001002	**Office of the Auditor General for Local Government**									
	Personnel Cost						**76,383,874**	**80,203,068**	**84,213,221**	**240,800,163**
		40001002/21010101	Basic Salary	701	70112	2000	42,726,020	44,862,321	47,105,437	134,693,778
		40001002/21020101	Housing/Rent Allowance	701	70112	2000	8,963,144	9,411,301	9,881,866	28,256,311

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		40001002/21020102	Transport Allowance	701	70112	2000	4,471,200	4,694,760	4,929,498	14,095,458
		40001002/21020103	Meal Subsidy	701	70112	2000	2,167,200	2,275,560	2,389,338	6,832,098
		40001002/21020104	Utility Allowance	701	70112	2000	1,443,200	1,515,360	1,591,128	4,549,688
		40001002/21020105	Entertainment Allowance	701	70112	2000	-	-	-	0
		40001002/21020106	Leave Allowance	701	70112	2000	9,736,040	10,222,842	10,733,984	30,692,866
		40001002/21020107	Domestic Staff Allowance	701	70112	2000	6,672,192	7,005,802	7,356,092	21,034,085
		40001002/21020111	Hazard Allowance	701	70131	2000	-	-	-	0
		40001002/21020131	Arrears Allowance	701	70112	2000	204,878	215,122	225,878	645,878
	Overhead Cost						**14,200,000**	**14,200,000**	**14,200,000**	**42,600,000**
		40001002/22020101	Local Transport & Travel-Training	701	70112	2000	1,000,000	1,000,000	1,000,000	3,000,000
		40001002/22020102	Local Transport & Travel-Others	701	70112	2000	1,500,000	1,500,000	1,500,000	4,500,000
		40001002/22020202	Telephone Charges	701	70112	2000	100,000	100,000	100,000	300,000
		40001002/22020301	Office Stationeries/Computer Consumables	701	70112	2000	900,000	900,000	900,000	2,700,000
		40001002/22020302	Books	701	70112	2000	400,000	400,000	400,000	1,200,000
		40001002/22020303	Newspapers	701	70112	2000	100,000	100,000	100,000	300,000
		40001002/22020305	Printing of Non Security Document (Auditor General's Repor	704	70411	2000	3,500,000	3,500,000	3,500,000	10,500,000
		40001002/22020306	Printing of Security Document	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001002/22020312	Service Materials	701	70112	2000	200,000	200,000	200,000	600,000
		40001002/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001002/22020402	Maintenance of Office Furniture	701	70112	2000	150,000	150,000	150,000	450,000
		40001002/22020403	Maintenance of Office Building/Residential Qtrs..	701	70112	2000	500,000	500,000	500,000	1,500,000
		40001002/22020404	Maintenance of Office IT Equipment	701	70112	2000	650,000	650,000	650,000	1,950,000
		40001002/22020405	Maintenance of Plants/Generators	701	70112	2000	200,000	200,000	200,000	600,000
		40001002/22020406	Other Maintenance Services	701	70112	2000	150,000	150,000	150,000	450,000
		40001002/22020415	Maintenance of other infrastructure	701	70112	2000	100,000	100,000	100,000	300,000
		40001002/22020501	Local Training	701	70112	2000	1,000,000	1,000,000	1,000,000	3,000,000
		40001002/22020605	Cleaning & Fumigation Services	701	70112	2000	250,000	250,000	250,000	750,000
		40001002/22020701	Financial Consulting	701	70112	2000	0	0	0	0
		40001002/22020710	Monitoring and Evaluation	701	70112	2000	300,000	300,000	300,000	900,000
		40001002/22020801	Motor Vehicle Fuel Cost	701	70112	2000	400,000	400,000	400,000	1,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		40001002/22020803	Plant/Generator Fuel Cost	701	70112	2000	200,000	200,000	200,000	600,000
		40001002/22020901	Bank Charges (Other than Interest)	701	70112	2000	0	0	0	0
		40001002/22021001	Refreshments & Meals	701	70112	2000	200,000	200,000	200,000	600,000
		40001002/22021002	Honorarium & Sitting Allowance	701	70112	2000	0	0	0	0
		40001002/22021004	Medical Expenses	701	70112	2000	0	0	0	0
		40001002/22021007	Welfare Packages	701	70112	2000	400,000	400,000	400,000	1,200,000
		40001002/22021008	Subscription To Professional Bodies	701	70112	2000	600,000	600,000	600,000	1,800,000
		40001002/22021014	Annual Budget Expenses and Administration	701	70112	2000	200,000	200,000	200,000	600,000
		40001002/22021016	Servicom	701	70112	2000	200,000	200,000	200,000	600,000
Office of the Auditor General for Local Government Total							**90,583,874**	**94,403,068**	**98,413,221**	**283,400,163**
47001001	**Civil Service Commission (CSC)**									
	Personnel Cost						**101,895,600**	**106,990,380**	**112,339,899**	**321,225,879**
		47001001/21010101	Basic Salary	701	70131	2000	79,837,400	83,829,270	88,020,734	251,687,404
		47001001/21020101	Housing/Rent Allowance	701	70111	2000	11,965,400	12,563,670	13,191,854	37,720,924
		47001001/21020102	Transport Allowance	701	70111	2000	2,736,000	2,872,800	3,016,440	8,625,240
		47001001/21020103	Meal Subsidy	701	70111	2000	1,269,600	1,333,080	1,399,734	4,002,414
		47001001/21020104	Utility Allowance	701	70111	2000	943,200	990,360	1,039,878	2,973,438
		47001001/21020105	Entertainment Allowance	701	70111	2000	139,200	146,160	153,468	438,828
		47001001/21020107	Domestic Staff Allowance	701	70111	2000	5,004,800	5,255,040	5,517,792	15,777,632
		47001001/21020108	Shift Allowance	701	70111	2000	-	-	-	0
		47001001/21020111	Hazard Allowance	701	70111	2000	-	-	-	0
		47001001/21020131	Arrears Allowance	701	70111	2000	-	-	-	0
	Overhead Cost						**93,470,000**	**79,970,000**	**80,970,000**	**254,410,000**
		47001001/22020101	Local Transport & Travel-Training	701	70131	2000	5,000,000	300,000	300,000	5,600,000
		47001001/22020102	Local Transport & Travel-Others	701	70131	2000	10,000,000	500,000	500,000	11,000,000
		47001001/22020105	Hotel accommodation	701	70131	2000	300,000	300,000	300,000	900,000
		47001001/22020203	Internet Access Charges	701	70131	2000	50,000	50,000	50,000	150,000
		47001001/22020204	Satellite Broadcasting Access Charges	701	70131	2000	0	0	0	0
		47001001/22020205	Water Rate	701	70133	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		47001001/22020301	Office Stationeries/Computer Consumables	701	70131	2000	6,500,000	7,000,000	7,000,000	20,500,000
		47001001/22020305	Printing of Non Security Documents	701	70131	2000	5,000,000	5,000,000	5,000,000	15,000,000
		47001001/22020306	Printing of Security Documents	701	70131	2000	5,000,000	5,000,000	5,000,000	15,000,000
		47001001/22020309	Uniform & Other Clothing	701	70131	2000	0	0	0	0
		47001001/22020312	Service Materials	701	70131	2000	100,000	100,000	100,000	300,000
		47001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	701	70111	2000	5,000,000	5,000,000	5,000,000	15,000,000
		47001001/22020402	Maintenance of Office Furniture	701	70111	2000	600,000	600,000	600,000	1,800,000
		47001001/22020403	Maintenance of Building Residential Qtrs.	701	70131	2000	200,000	200,000	200,000	600,000
		47001001/22020404	Maintenance of Office /IT Equipment	701	70131	2000	100,000	100,000	100,000	300,000
		47001001/22020405	Maintenance of Plant and Generators	701	70131	2000	300,000	300,000	300,000	900,000
		47001001/22020406	Other Maintenance Services	701	70131	2000	600,000	600,000	600,000	1,800,000
		47001001/22020501	Local Training	701	70131	2000	3,000,000	3,000,000	4,000,000	10,000,000
		47001001/22020504	Civil Service Examination	701	70131	2000	3,000,000	3,000,000	3,000,000	9,000,000
		47001001/22020506	Seminar and Conferences	701	70131	2000	4,000,000	4,000,000	4,000,000	12,000,000
		47001001/22020601	Security Services	701	70131	2000	3,000,000	3,000,000	3,000,000	9,000,000
		47001001/22020605	Cleaning & Fumigation Services	701	70131	2000	500,000	500,000	500,000	1,500,000
		47001001/22020801	Motor Vehicle Fuel Cost	701	70131	2000	1,800,000	2,000,000	2,000,000	5,800,000
		47001001/22020803	Plant/Generator Fuel Cost	701	70111	2000	550,000	550,000	550,000	1,650,000
		47001001/22020901	Bank Charges (Other than Interest)	701	70131	2000	40,000	40,000	40,000	120,000
		47001001/22021001	Refreshments & Meals	701	70131	2000	3,400,000	3,400,000	3,400,000	10,200,000
		47001001/22021002	Honorarium & Sitting Allowance	701	70131	2000	2,000,000	2,000,000	2,000,000	6,000,000
		47001001/22021003	Publicity & Advertisements	701	70131	2000	600,000	600,000	600,000	1,800,000
		47001001/22021004	Medical Expenses-Local	701	70131	2000	1,400,000	1,400,000	1,400,000	4,200,000
		47001001/22021006	Postage & Courier Services	701	70131	2000	80,000	80,000	80,000	240,000
		47001001/22021007	Welfare Packages	701	70131	2000	350,000	350,000	350,000	1,050,000
		47001001/22021011	Recruitment and Appointment (Service wide)	701	70131	2000	10,000,000	10,000,000	10,000,000	30,000,000
		47001001/22021012	Discipline and Appointment (State Wide)	701	70111	2000	4,000,000	4,000,000	4,000,000	12,000,000
		47001001/22021013	Promotion (Service Wide)	701	70131	2000	15,000,000	15,000,000	15,000,000	45,000,000
		47001001/22021014	Annual Budget Expenses and Administration	701	70131	2000	1,000,000	1,000,000	1,000,000	3,000,000
		47001001/22021023	Final Accounts Preparation/Verification Expenses	701	70131	2000	1,000,000	1,000,000	1,000,000	3,000,000
Civil Service Commission (CSC) Total							**195,365,600**	**186,960,380**	**193,309,899**	**575,635,879**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
47001002	**Local Government Service Commission**									
	Personnel Cost						**46,516,664**	**48,842,497**	**51,284,622**	**146,643,783**
		47001002/21010101	Basic Salary	701	70131	2000	28,538,900	29,965,845	31,464,137	89,968,882
		47001002/21020101	Housing/Rent Allowance	701	70131	2000	5,371,688	5,640,272	5,922,286	16,934,246
		47001002/21020102	Transport Allowance	701	70131	2000	906,000	951,300	998,865	2,856,165
		47001002/21020103	Meal Subsidy	701	70131	2000	408,000	428,400	449,820	1,286,220
		47001002/21020104	Utility Allowance	701	70131	2000	328,800	345,240	362,502	1,036,542
		47001002/21020105	Entertainment Allowance	701	70131	2000	-	-	-	0
		47001002/21020106	Leave Allowance	701	70131	2000	3,333,108	3,499,763	3,674,752	10,507,623
		47001002/21020107	Domestic Staff Allowance	701	70131	2000	7,630,168	8,011,676	8,412,260	24,054,105
		47001002/21020108	Shift Allowance	701	70111	2000	-	-	-	0
		47001002/21020131	Arrears Allowance	701	70111	2000	-	-	-	0
	Overhead Cost						**9,000,000**	**9,000,000**	**9,000,000**	**27,000,000**
		47001002/22020102	Local Transport & Travel-Others	701	70131	2000	5,000,000	5,000,000	5,000,000	15,000,000
		47001002/22020301	Office Stationeries/Computer Consumables	701	70131	2000	500,000	500,000	500,000	1,500,000
		47001002/22020312	Service Materials	701	70131	2000	300,000	300,000	300,000	900,000
		47001002/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70131	2000	300,000	300,000	300,000	900,000
		47001002/22020403	Maintenance of Office Building Residential Qtrs.	701	70133	2000	400,000	400,000	400,000	1,200,000
		47001002/22020404	Maintenance of office equipment	701	70131	2000	500,000	500,000	500,000	1,500,000
		47001002/22020405	Maintenance of Plants/Generators	701	70131	2000	300,000	300,000	300,000	900,000
		47001002/22020501	Local Training	701	70131	2000	500,000	500,000	500,000	1,500,000
		47001002/22020801	Motor Vehicle Fuel Cost	701	70131	2000	500,000	500,000	500,000	1,500,000
		47001002/22020803	Plant/Generator Fuel Cost	701	70131	2000	300,000	300,000	300,000	900,000
		47001002/22021007	Welfare Packages	701	70131	2000	400,000	400,000	400,000	1,200,000
Local Government Service Commission Total							**55,516,664**	**57,842,497**	**60,284,622**	**173,643,783**
48001001	**Enugu State Independent Electoral Commission**									
	Personnel Cost						**192,840,650**	**202,482,683**	**212,606,817**	**607,930,149**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		48001001/21010101	Basic Salary	701	70133	2000	152,991,234	160,640,796	168,672,835	482,304,865
		48001001/21020101	Housing/Rent Allowance	701	70133	2000	17,794,594	18,684,324	19,618,540	56,097,458
		48001001/21020102	Transport Allowance	701	70133	2000	4,192,000	4,401,600	4,621,680	13,215,280
		48001001/21020103	Meal Subsidy	701	70133	2000	1,960,816	2,058,857	2,161,800	6,181,472
		48001001/21020104	Utility Allowance	701	70133	2000	1,504,800	1,580,040	1,659,042	4,743,882
		48001001/21020105	Entertainment Allowance	701	70133	2000	-	-	-	0
		48001001/21020106	Leave Allowance	701	70133	2000	14,397,206	15,117,066	15,872,920	45,387,192
		48001001/21020107	Domestic Staff Allowance	701	70133	2000	-	-	-	0
		48001001/21020131	Arrears Allowance	701	70133	2000	-	-	-	0
	Overhead Cost						**152,750,000**	**152,750,000**	**153,250,000**	**458,750,000**
		48001001/22020101	Local Transport & Travel-Training	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
		48001001/22020102	Local Transport & Travel-Others	701	70133	2000	42,000,000	42,000,000	42,000,000	126,000,000
		48001001/22020105	Hotel accommodation	701	70133	2000	0	0	0	0
		48001001/22020201	Electricity Charges	701	70133	2000	2,000,000	2,000,000	2,500,000	6,500,000
		48001001/22020202	Telephone Charges	701	70133	2000	500,000	500,000	500,000	1,500,000
		48001001/22020203	Internet Access Charges	701	70133	2000	300,000	300,000	300,000	900,000
		48001001/22020204	Satellite Broadcasting Access Charges	701	70133	2000	200,000	200,000	200,000	600,000
		48001001/22020205	Water Rate	701	70133	2000	600,000	600,000	600,000	1,800,000
		48001001/22020206	Sewerage Charges	701	70133	2000	500,000	500,000	500,000	1,500,000
		48001001/22020301	Office Stationeries/Computer Consumables	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		48001001/22020302	Books	701	70133	2000	200,000	200,000	200,000	600,000
		48001001/22020303	Newspapers	701	70133	2000	200,000	200,000	200,000	600,000
		48001001/22020304	Magazines & Periodicals	701	70133	2000	0	0	0	0
		48001001/22020306	Printing of Security Documents							0
		48001001/22020305	Printing of Non Security Documents	701	70133	2000	5,000,000	5,000,000	5,000,000	15,000,000
		48001001/22020309	Uniforms & Other Clothing	701	70133	2000	1,500,000	1,500,000	1,500,000	4,500,000
		48001001/22020312	Service Materials	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		48001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		48001001/22020402	Maintenance of Office Furniture	701	70133	2000	400,000	400,000	400,000	1,200,000
		48001001/22020403	Maintenance of Office Building/Residential Qtrs..	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		48001001/22020404	Maintenance of Office IT Equipment	701	70133	2000	400,000	400,000	400,000	1,200,000
		48001001/22020405	Maintenance of Plants/Generators	701	70133	2000	400,000	400,000	400,000	1,200,000
		48001001/22020406	Other Maintenance Services	701	70133	2000	20,000,000	20,000,000	20,000,000	60,000,000
		48001001/22020414	Maintenance of other infrastructure	701	70133	2000	500,000	500,000	500,000	1,500,000
		48001001/22020501	Local Training	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		48001001/22020601	Security Services	701	70133	2000	3,000,000	3,000,000	3,000,000	9,000,000
		48001001/22020605	Cleaning & Fumigation Services	701	70133	2000	400,000	400,000	400,000	1,200,000
		48001001/22020701	Financial Consulting	701	70133	2000	0	0	0	0
		48001001/22020703	Legal Services	701	70133	2000	2,000,000	2,000,000	2,000,000	6,000,000
		48001001/22020709	Research & Studies	701	70133	2000	300,000	300,000	300,000	900,000
		48001001/22020710	Monitoring and Evaluation	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		48001001/22020801	Motor Vehicle Fuel Cost	701	70133	2000	1,600,000	1,600,000	1,600,000	4,800,000
		48001001/22020803	Plant/Generator Fuel Cost	701	70133	2000	600,000	600,000	600,000	1,800,000
		48001001/22020901	Bank Charges(Other Than Interest)	701	70133	2000	50,000	50,000	50,000	150,000
		48001001/22021001	Refreshments & Meals	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		48001001/22021002	Honorarium & Sitting Allowance	701	70133	2000	45,000,000	45,000,000	45,000,000	135,000,000
		48001001/22021003	Publicity & Advertisements	701	70133	2000	1,200,000	1,200,000	1,200,000	3,600,000
		48001001/22021004	Medical Expenses	701	70133	2000	0	0	0	0
		48001001/22021007	Welfare Packages	701	70133	2000	1,500,000	1,500,000	1,500,000	4,500,000
		48001001/22021014	Annual Budget Expenses and Administration	701	70133	2000	200,000	200,000	200,000	600,000
		48001001/22021016	Servicom	701	70133	2000	200,000	200,000	200,000	600,000
Enugu State Independent Electoral Commission Total							**345,590,650**	**355,232,683**	**365,856,817**	**1,066,680,149**
66001001	**Ministry of Human Development and Poverty Eradication**									
	Personnel Cost						**58,779,470**	**61,718,444**	**64,804,366**	**185,302,279**
		66001001/21010101	Basic Salary	706	70620	2000	43,030,280	45,181,794	47,440,884	135,652,958
		66001001/21020101	Housing/Rent Allowance	706	70620	2000	6,473,416	6,797,087	7,136,941	20,407,444
		66001001/21020102	Transport Allowance	706	70620	2000	2,408,320	2,528,736	2,655,173	7,592,229
		66001001/21020103	Meal Subsidy	706	70620	2000	1,026,504	1,077,829	1,131,721	3,236,054
		66001001/21020104	Utility Allowance	706	70620	2000	713,168	748,826	786,268	2,248,262

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		66001001/21020105	Entertainment Allowance	706	70620	2000	123,638	129,820	136,311	389,769
		66001001/21020107	Domestic Staff Allowance	706	70620	2000	5,004,144	5,254,351	5,517,069	15,775,564
		66001001/21020131	Arrears Allowance	706	70620	2000	-			0
Overhead Cost							**279,741,500**	**306,741,670**	**344,741,670**	**931,224,840**
		66001001/22020101	Local Transport & Travel-Training	706	70620	2000	500,000	500,000	500,000	1,500,000
		66001001/22020102	Local Transport & Travel-Others	706	70620	2000	10,000,000	12,000,000	15,000,000	37,000,000
		66001001/22020104	International Transport & Travel-Others	706	70620	2000	10,000,000	10,000,000	10,000,000	30,000,000
		66001001/22020202	Telephone Charges	706	70620	2000	300,000	300,000	300,000	900,000
		66001001/22020205	Water Rate	706	70620	2000	300,000	300,000	300,000	900,000
		66001001/22020301	Office Stationeries/Computer Consumables	706	70620	2000	1,000,000	1,000,000	1,000,000	3,000,000
		66001001/22020303	Newspapers	706	70620	2000	391,500	391,670	391,670	1,174,840
		66001001/22020305	Printing of Non Security Documents	706	70620	2000	500,000	500,000	500,000	1,500,000
		66001001/22020306	Printing of Security Documents	706	70620	2000	0	0	0	0
		66001001/22020312	Service Materials	706	70620	2000	700,000	700,000	700,000	2,100,000
		66001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	706	70620	2000	800,000	800,000	800,000	2,400,000
		66001001/22020402	Maintenance of Office Furniture	706	70620	2000	500,000	500,000	500,000	1,500,000
		66001001/22020404	Maintenance of Office IT Equipment	706	70620	2000	400,000	400,000	400,000	1,200,000
		66001001/22020405	Maintenance of Plants/Generators	706	70620	2000	200,000	200,000	200,000	600,000
		66001001/22020406	Other Maintenance Services	706	70620	2000	500,000	500,000	500,000	1,500,000
		66001001/22020501	Local Training	706	70620	2000	100,000,000	120,000,000	150,000,000	370,000,000
		66001001/22020506	Seminar and Conferences	706	70620	2000	100,000,000	100,000,000	100,000,000	300,000,000
		66001001/22020605	Cleaning & Fumigation Services	706	70620	2000	300,000	300,000	300,000	900,000
		66001001/22020710	Monitoring & Evaluation	706	70620	2000	500,000	500,000	500,000	1,500,000
		66001001/22020801	Motor Vehicle Fuel Cost	706	70620	2000	1,500,000	1,500,000	1,500,000	4,500,000
		66001001/22020803	Plant/Generator Fuel Cost	706	70620	2000	500,000	500,000	500,000	1,500,000
		66001001/22020901	Bank Charges(Other Than Interest)	706	70620	2000	50,000	50,000	50,000	150,000
		66001001/22021001	Refreshments & Meals	706	70620	2000	300,000	300,000	300,000	900,000
		66001001/22021003	Publicity & Advertisements	706	70620	2000	300,000	300,000	300,000	900,000
		66001001/22021007	Welfare Packages	706	70620	2000	20,000,000	20,000,000	20,000,000	60,000,000
		66001001/22021014	Annual Budget Expenses and Administration	706	70620	2000	200,000	200,000	200,000	600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		66001001/22021019	Medical Expenses - International	706	70620	2000	0	0	0	0
		66001001/22021021	Special Days/Celebrations(World poverty day)	706	70620	2000	30,000,000	35,000,000	40,000,000	105,000,000
	Ministry of Human Development and Poverty Eradication Total						**338,520,970**	**368,460,114**	**409,546,036**	**1,116,527,119**
67001001	**Ministry of Special Duties**									
	Personnel Cost						**59,829,940**	**62,821,437**	**65,962,509**	**188,613,886**
		67001001/21010101	Basic Salary	701	70111	2000	-	-	-	0
		67001001/21020101	Housing/Rent Allowance	701	70111	2000	-	-	-	0
		67001001/21020102	Transport Allowance	701	70111	2000	-	-	-	0
		67001001/21020103	Meal Subsidy	701	70111	2000	-	-	-	0
		67001001/21020104	Utility Allowance	701	70111	2000	-	-	-	0
		67001001/21020105	Entertainment Allowance	701	70111	2000	-	-	-	0
		67001001/21020107	Domestic Allowance	701	70111	2000	-	-	-	0
		67001001/21020131	Allowance Arrears	701	70111	2000	-	-	-	0
		63001001/21010101	Basic Salary	701	70133	2000	44,476,340	46,700,157	49,035,165	140,211,662
		63001001/21020101	Rent Allowance Housing/	701	70133	2000	6,274,200	6,587,910	6,917,306	19,779,416
		63001001/21020102	Transport Allowance	701	70133	2000	1,287,600	1,351,980	1,419,579	4,059,159
		63001001/21020103	Meal Subsidy	701	70133	2000	580,800	609,840	640,332	1,830,972
		63001001/21020104	Utility Allowance	701	70133	2000	452,400	475,020	498,771	1,426,191
		63001001/21020105	Entertainment Allowance	701	70133	2000	86,400	90,720	95,256	272,376
		63001001/21020107	Domestic Staff Allowance	701	70133	2000	6,672,200	7,005,810	7,356,101	21,034,111
		63001001/21020111	Hazard Allowance	701	70133	2000	-	-	-	0
		63001001/21020131	Allowance Arrears	701	70133	2000	-	-	-	0
	Overhead Cost						**22,950,000**	**23,150,000**	**23,150,000**	**69,250,000**
		67001001/22020102	Local Transport & Travel - Others	701	70112	2000	0	0	0	0
		67001001/22020203	Internet Access Charge	701	70112	2000	0	0	0	0
		67001001/22020301	Office Stationeries /Computer Consumables	701	70112	2000	0	0	0	0
		67001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70112	2000	0	0	0	0
		67001001/22020402	Maintenance of Office Furniture	701	70112	2000	0	0	0	0
		67001001/22020406	Other Maintenance Services	701	70112	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		67001001/22020605	Cleaning & Fumigation Services	701	70112	2000	0	0	0	0
		67001001/22020801	Vehicle Fuel Cost	701	70112	2000	0	0	0	0
		67001001/22020803	Plant /Generator Fuel Cost	701	70160	2000	0	0	0	0
		67001001/22020901	Bank Charges (Other than Interest)	701	70112	2000	0	0	0	0
		67001001/22021001	Refreshment & Meals	701	70112	2000	0	0	0	0
		67001001/22021007	Welfare Packages	701	70160	2000	0	0	0	0
		67001001/22021014	Annual Budget Expenses and Administration	701	70160	2000	0	0	0	0
		63001001/22020101	Local Transport & Travel-Training	701	70133	2000	500,000	500,000	500,000	1,500,000
		63001001/22020102	Local Transport & Travel-Others	701	70133	2000	1,500,000	1,500,000	1,500,000	4,500,000
		63001001/22020203	Internet Access Charges	701	70133	2000	150,000	150,000	150,000	450,000
		63001001/22020204	Satellite Broadcasting Access Charges	701	70133	2000	400,000	400,000	400,000	1,200,000
		63001001/22020205	Water Rate	701	70133	2000	200,000	200,000	200,000	600,000
		63001001/22020206	Sewerage Charges	701	70133	2000	300,000	300,000	300,000	900,000
		63001001/22020301	Office Stationeries/Computer Consumables	701	70133	2000	800,000	800,000	800,000	2,400,000
		63001001/22020302	Books	701	70133	2000	200,000	200,000	200,000	600,000
		63001001/22020312	Service Materials	701	70133	2000	500,000	500,000	500,000	1,500,000
		63001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		63001001/22020402	Maintenance of Office Furniture	701	70133	2000	600,000	600,000	600,000	1,800,000
		63001001/22020404	Maintenance of Office IT Equipment	701	70133	2000	200,000	200,000	200,000	600,000
		63001001/22020405	Maintenance of Plants/Generators	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
		63001001/22020406	Other Maintenance Services	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		63001001/22020501	Local Training	701	70133	2000	5,000,000	5,000,000	5,000,000	15,000,000
		63001001/22020506	Seminar & Conferences	701	70133	2000	3,000,000	3,000,000	3,000,000	9,000,000
		63001001/22020605	Cleaning & Fumigation Services	701	70133	2000	200,000	200,000	200,000	600,000
		63001001/22020801	Motor Vehicle Fuel Cost	701	70133	2000	800,000	1,000,000	1,000,000	2,800,000
		63001001/22020803	Plant/Generator Fuel Cost	701	70133	2000	300,000	300,000	300,000	900,000
		63001001/22020901	Bank Charges (Other than Interest)	701	70133	2000	0	0	0	0
		63001001/22021001	Refreshment & Meals	701	70133	2000	300,000	300,000	300,000	900,000
		63001001/22021002	Honorarium & Sitting Allowance	701	70133	2000	0	0	0	0
		63001001/22021003	Publicity & Advertisement	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		63001001/22021007	Welfare Packages	701	70133	2000	800,000	800,000	800,000	2,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		63001001/22021014	Annual Budget Expenses & Administration	701	70133	2000	200,000	200,000	200,000	600,000
		63001001/22021021	Special Day/Celebration	701	70133	2000	0	0	0	0
		63001001/22021028	Covid 19 protective materials	701	70133	2000	0	0	0	0
	Ministry of Special Duties Total						**82,779,940**	**85,971,437**	**89,112,509**	**257,863,886**
Grand Total Administration Sector							**49,002,642,094**	**51,248,848,561**	**53,526,648,831**	**153,777,239,486**

Economic Sector

15001001 Ministry of Agriculture and Agro-Industrialization

Personnel Cost							**725,280,400**	**690,044,420**	**747,546,641**	**2,162,871,461**
	15001001/21010101	Basic Salary	704	70421	2000	496,600,600	436,430,630	478,252,162	1,411,283,392
	15001001/21020101	Housing/ Rent Allowance	704	70421	2000	59,115,800	64,071,590	69,275,170	192,462,560
	15001001/21020102	Transport Allowance	704	70421	2000	15,442,600	16,214,730	17,025,467	48,682,797
	15001001/21020103	Meal Subsidy	704	70421	2000	7,381,000	7,750,050	8,137,553	23,268,603
	15001001/21020104	Utility Allowance	704	70421	2000	5,926,800	6,223,140	6,534,297	18,684,237
	15001001/21020105	Entertainment Allowance	704	70421	2000	638,400	670,320	703,836	2,012,556
	15001001/21020107	Domestic Staff Allowance	704	70421	2000	71,197,600	86,257,480	91,570,354	249,025,434
	15001001/21020108	Shift Allowance	704	70421	2000	31,770,200	33,358,710	35,026,646	100,155,556
	15001001/21020109	Call Duty Allowance	704	70421	2000	26,652,000	27,984,600	29,383,830	84,020,430
	15001001/21020110	Clinical Duty Allowance	704	70421	2000	385,400	404,670	424,904	1,214,974
	15001001/21020111	Hazard Allowance	704	70421	2000	6,680,000	7,014,000	7,364,700	21,058,700
	15001001/21020112	Rural Posting Allowance	704	70421	2000	3,490,000	3,664,500	3,847,725	11,002,225
	15001001/21020113	Teaching Allowance	704	70421	2000	-	-	-	0
	15001001/21020114	Admin Allowance	704	70421	2000	-	-	-	0
	15001001/21020117	Inducement Allowance	704	70421	2000	-	-	-	0
	15001001/21020125	Inducement Allowance	704	70421	2000	-	-	-	0
	15001001/21020126	Journal Allowance	704	70421	2000	-	-	-	0
	15001001/21020131	Arrears Allowance	704	70421	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**98,700,000**	**98,700,000**	**98,700,000**	**296,100,000**
		15001001/22020101	Local Transport & Travel-Training	704	70421	2000	5,000,000	5,000,000	5,000,000	15,000,000
		15001001/22020102	Local Transport & Travel-Others	704	70421	2000	15,000,000	15,000,000	15,000,000	45,000,000
		15001001/22020103	International Transport & Travel-Training	704	70421	2000	0	0	0	0
		15001001/22020104	International Transport & Travel-Others	704	70421	2000	20,000,000	20,000,000	20,000,000	60,000,000
		15001001/22020105	Hotel accommodation	704	70421	2000	0	0	0	0
		15001001/22020201	Electricity Charges	704	70421	2000	0	0	0	0
		15001001/22020202	Telephone Charges	704	70421	2000	0	0	0	0
		15001001/22020203	Internet Access Charges	704	70421	2000	800,000	800,000	800,000	2,400,000
		15001001/22020204	Satellite Broadcasting Access Charges	704	70421	2000	400,000	400,000	400,000	1,200,000
		15001001/22020205	Water Rates	704	70421	2000	400,000	400,000	400,000	1,200,000
		15001001/22020206	Sewerage Charges	704	70421	2000	200,000	200,000	200,000	600,000
		15001001/22020301	Office Stationeries/Computer Consumables	704	70421	2000	2,500,000	2,500,000	2,500,000	7,500,000
		15001001/22020302	Books	704	70421	2000	300,000	300,000	300,000	900,000
		15001001/22020303	Newspapers	704	70421	2000	100,000	100,000	100,000	300,000
		15001001/22020312	Service Materials	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70421	2000	2,000,000	2,000,000	2,000,000	6,000,000
		15001001/22020402	Maintenance of Office Furniture	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22020404	Maintenance of Office/IT Equipment	704	70421	2000	800,000	800,000	800,000	2,400,000
		15001001/22020405	Maintenance of Plants/Generators	704	70421	2000	400,000	400,000	400,000	1,200,000
		15001001/22020406	Other Maintenance Services	704	70421	2000	1,000,000	1,000,000	1,000,000	3,000,000
		15001001/22020414	Maintenace of other infrastructure	704	70421	2000	5,000,000	5,000,000	5,000,000	15,000,000
		15001001/22020501	Local Training	704	70421	2000	1,500,000	1,500,000	1,500,000	4,500,000
		15001001/22020502	International Training	704	70421	2000	1,000,000	1,000,000	1,000,000	3,000,000
		15001001/22020506	Seminar and Conferences (farmers)	704	70421	2000	0	0	0	0
		15001001/22020605	Cleaning & Fumigation Services	704	70421	2000	300,000	300,000	300,000	900,000
		15001001/22020707	Agricultural Consulting	704	70421	2000	2,000,000	2,000,000	2,000,000	6,000,000
		15001001/22020709	Research and Studies	704	70421	2000	100,000	100,000	100,000	300,000
		15001001/22020710	Monitoring and Evaluation	704	70421	2000	0	0	0	0
		15001001/22020801	Motor Vehicle Fuel Cost	704	70421	2000	1,000,000	1,000,000	1,000,000	3,000,000
		15001001/22020802	Other Transport Equipment Fuel Cost	704	70421	2000	300,000	300,000	300,000	900,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		15001001/22020803	Plant/Generator Fuel Cost	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22020901	Bank Charges (Other than Interest)	704	70421	2000	100,000	100,000	100,000	300,000
		15001001/22021001	Refreshment & Meals	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22021002	Honorarium & Sitting Allowance	704	70421	2000	0	0	0	0
		15001001/22021003	Publicity & Advertisements	704	70421	2000	10,000,000	10,000,000	10,000,000	30,000,000
		15001001/22021007	Welfare Packages	704	70421	2000	0	0	0	0
		15001001/22021008	Subscription To Professional Bodies	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22021014	Annual Budget Expenses and Administration	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22021016	Servicom	704	70421	2000	500,000	500,000	500,000	1,500,000
		15001001/22021021	FN - Special Days/Celebrations (Including world food day &	704	70421	2000	25,000,000	25,000,000	25,000,000	75,000,000
	Ministry of Agriculture and Agro-Industrialization Total						**823,980,400**	**788,744,420**	**846,246,641**	**2,458,971,461**
15026002	**Veterinary School, Achi**									
	Overhead Cost						**3,900,000**	**3,900,000**	**3,900,000**	**11,700,000**
		15026002/22020101	Local Transport & Travel-Training	704	70423	2000	0	0	0	0
		15026002/22020102	Local Transport & Travel-Others	704	70423	2000	500,000	500,000	500,000	1,500,000
		15026002/22020301	Office Stationeries/Computer Consumables	704	70423	2000	600,000	600,000	600,000	1,800,000
		15026002/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70423	2000	400,000	400,000	400,000	1,200,000
		15026002/22020402	Maintenance of Office Furniture	704	70423	2000	200,000	200,000	200,000	600,000
		15026002/22020403	Maintenance of Office Building/Residential Qtrs..	704	70423	2000	400,000	400,000	400,000	1,200,000
		15026002/22020404	Maintenance of Office /IT Equipment	704	70423	2000	200,000	200,000	200,000	600,000
		15026002/22020405	Maintenance of Plants/Generators	704	70423	2000	200,000	200,000	200,000	600,000
		15026002/22020406	Other Maintenance Services	704	70423	2000	400,000	400,000	400,000	1,200,000
		15026002/22020801	Motor Vehicle Fuel Cost	704	70423	2000	500,000	500,000	500,000	1,500,000
		15026002/22021007	Welfare Packages	704	70423	2000	500,000	500,000	500,000	1,500,000
	Veterinary School, Achi Total						**3,900,000**	**3,900,000**	**3,900,000**	**11,700,000**
15102001	**Enugu State Agricultural Development Programme (ENADEP)**									
	Overhead Cost						**5,800,000**	**5,800,000**	**5,800,000**	**17,400,000**
		15102001/22020102	Local Transport & Travel-Others	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102001/22020203	Internet Access Charges	704	70421	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		15102001/22020301	Office Stationeries/Computer Consumables	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102001/22020402	Maintenance of Office Furniture	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70421	2000	800,000	800,000	800,000	2,400,000
		15102001/22020405	Maintenance of Plants/Generators	704	70421	2000	300,000	300,000	300,000	900,000
		15102001/22020414	Maintenance of other infrastructure	704	70421	2000	600,000	600,000	600,000	1,800,000
		15102001/22020501	Local Training	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102001/22020710	Monitoring and Evaluation	704	70421	2000	800,000	800,000	800,000	2,400,000
		15102001/22020801	Motor Vehicle Fuel Cost	704	70421	2000	800,000	800,000	800,000	2,400,000
		15102001/22020901	Bank Charges (Other than Interest)	704	70421	2000	0	0	0	0
	Enugu State Agricultural Development Programme (ENADEP) Total						**5,800,000**	**5,800,000**	**5,800,000**	**17,400,000**
15102003	**Fertilizer Procurement and Distribution Company Ltd**									
	Overhead Cost						**2,400,000**	**2,400,000**	**2,400,000**	**7,200,000**
		15102003/22020102	Local Transport & Travel-Others	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102003/22020301	Office Stationeries/Computer Consumables	704	70421	2000	500,000	500,000	500,000	1,500,000
		15102003/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70421	2000	600,000	600,000	600,000	1,800,000
		15102003/22020402	Maintenance of office equipment	704	70421	2000	300,000	300,000	300,000	900,000
		15102003/22020406	Other Maintenance Services	704	70421	2000	300,000	300,000	300,000	900,000
		15102003/22020801	Motor Vehicle Fuel Cost	704	70421	2000	200,000	200,000	200,000	600,000
	Fertilizer Procurement and Distribution Company Ltd Total						**2,400,000**	**2,400,000**	**2,400,000**	**7,200,000**
20001001	**Ministry of Finance and Economic Development**									
	Personnel Cost						**547,718,320**	**585,104,236**	**624,359,448**	**1,757,182,004**
		20001001/21010101	Basic Salary	704	70411	2000	366,550,860	394,878,403	424,622,323	1,186,051,586
		20001001/21020101	Housing/Rent Allowance	704	70411	2000	85,239,780	89,501,769	93,976,857	268,718,406
		20001001/21020102	Transport Allowance	704	70411	2000	16,976,680	17,825,514	18,716,790	53,518,984
		20001001/21020103	Meal Subsidy	704	70411	2000	7,797,600	8,187,480	8,596,854	24,581,934
		20001001/21020104	Utility Allowance	704	70411	2000	6,282,000	6,596,100	6,925,905	19,804,005
		20001001/21020105	Entertainment Allowance	704	70411	2000	3,901,100	4,096,155	4,300,963	12,298,218
		20001001/21020107	Domestic Staff Allowance	704	70411	2000	60,970,300	64,018,815	67,219,756	192,208,871

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20001001/21020108	Shift Duty Allowance	704	70411	2000	-	-	-	0
		20001001/21020111	Hazard Allowance	704	70411	2000	-	-	-	0
		20001001/21020131	Arrears Allowance	704	70411	2000	-	-	-	0
		20001001/21020138	Auditor Allowance	704	70411	2000	-	-	-	0
Overhead Cost							**339,050,000**	**339,050,000**	**339,050,000**	**1,017,150,000**
		20001001/22020101	Local Transport & Travel-Training	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20001001/22020102	Local Transport & Travel-Others	704	70411	2000	30,000,000	30,000,000	30,000,000	90,000,000
		20001001/22020104	International Transport & Travel-Others	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20001001/22020202	Telephone Charges	704	70411	2000	350,000	350,000	350,000	1,050,000
		20001001/22020203	Internet Access Charges	704	70411	2000	400,000	400,000	400,000	1,200,000
		20001001/22020204	Satellite Broadcasting Access Charges	704	70411	2000	400,000	400,000	400,000	1,200,000
		20001001/22020205	Water Rate	704	70411	2000	300,000	300,000	300,000	900,000
		20001001/22020206	Sewerage Charges	704	70411	2000	400,000	400,000	400,000	1,200,000
		20001001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20001001/22020303	Newspapers	704	70411	2000	200,000	200,000	200,000	600,000
		20001001/22020304	Magazines & Periodicals (For establishment of E-Library)	704	70411	2000	100,000	100,000	100,000	300,000
		20001001/22020305	Printing of Non Security Documents	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20001001/22020306	Printing of Security Documents	704	70411	2000	0	0	0	0
		20001001/22020312	Service Material	704	70411	2000	0	0	0	0
		20001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		20001001/22020402	Maintenance of Office Furniture	704	70411	2000	500,000	500,000	500,000	1,500,000
		20001001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70411	2000	300,000	300,000	300,000	900,000
		20001001/22020404	Maintenance of Office IT Equipment	704	70411	2000	400,000	400,000	400,000	1,200,000
		20001001/22020405	Maintenance of Plants/Generators	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20001001/22020406	Other Maintenance Services	704	70411	2000	500,000	500,000	500,000	1,500,000
		20001001/22020501	Local Training	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20001001/22020506	Seminar & Conferences	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		20001001/22020601	Security Services	704	70411	2000	0	0	0	0
		20001001/22020605	Cleaning & Fumigation Services (Fumigation of office envir	704	70411	2000	200,000	200,000	200,000	600,000
		20001001/22020701	Financial Consulting (Hire of consultants to review transact	704	70411	2000	100,000,000	100,000,000	100,000,000	300,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20001001/22020709	Research and Studies(Research on expansion of revenue base	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20001001/22020710	Monitoring and Evaluation	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		20001001/22020711	OTHER CONSULTING SERVICES	704	70411	2000	40,000,000	40,000,000	40,000,000	120,000,000
		20001001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	2,500,000	2,500,000	2,500,000	7,500,000
		20001001/22020803	Plant/Generator Fuel Cost	704	70411	2000	600,000	600,000	600,000	1,800,000
		20001001/22020901	Bank Charges (Other than Interest)	704	70411	2000	200,000	200,000	200,000	600,000
		20001001/22000902	Insurance Premium	704	70411	2000	100,000,000	100,000,000	100,000,000	300,000,000
		20001001/22021001	Refreshments & Meals	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		20001001/22021002	Honorarium & Sitting Allowance	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20001001/22021003	Publicity & Advertisements	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		20001001/22021006	Postages & Courier Services	704	70411	2000	0	0	0	0
		20001001/22021007	Welfare Packages	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20001001/22021008	Subscription to Professional Bodies	704	70411	2000	0	0	0	0
		20001001/22021013	Promotion (Service Wide)	704	70411	2000	300,000	300,000	300,000	900,000
		20001001/22021014	Annual Budget Expenses & Administration	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		20001001/22021016	Servicom	704	70411	2000	400,000	400,000	400,000	1,200,000
		20001001/22021019	Medical Expenses - International	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20001001/22021023	Final Accounts Preparation/Verification Expenses	704	70411	2000	0	0	0	0
		20001001/22021026	Common Services (Committee/Commission)	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
	Ministry of Finance and Economic Development Total						**886,768,320**	**924,154,236**	**963,409,448**	**2,774,332,004**
20007001	**Office of the State Accountant- General**									
	Personnel Cost						**830,000,000**	**1,531,500,000**	**1,633,075,000**	**3,994,575,000**
		20007001/21010101	Basic Salary	704	70411	2000	800,000,000	1,500,000,000	1,600,000,000	3,900,000,000
		20007001/21010103	Consolidated Revenue Fund Charges - Salaries	704	70411	2000	30,000,000	31,500,000	33,075,000	94,575,000
	Overhead Cost						**1,244,450,000**	**1,245,450,000**	**1,250,450,000**	**3,740,350,000**
		20007001/22020101	Local Transport & Travel-Training (IPSAS training for staff	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		20007001/22020102	Local Transport & Travel-Others	704	70411	2000	20,000,000	20,000,000	25,000,000	65,000,000
		20007001/22020103	International Transport & Travel-Training	704	70411	2000	0	0	0	0
		20007001/22020105	Hotel accommodation	704	70411	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20007001/22020201	Electricity Charges	704	70411	2000	0	0	0	0
		20007001/22020202	Telephone Charges	704	70411	2000	800,000	800,000	800,000	2,400,000
		20007001/22020203	Internet Access Charges	704	70411	2000	0	0	0	0
		20007001/22020204	Satellite Broadcasting Access Charges	704	70411	2000	300,000	300,000	300,000	900,000
		20007001/22020205	Water Rates	704	70411	2000	400,000	400,000	400,000	1,200,000
		20007001/22020207	Leased communication Lines(s)	704	70411	2000	300,000	300,000	300,000	900,000
		20007001/22020208	Software Charges/License Renewal	704	70411	2000	25,000,000	25,000,000	25,000,000	75,000,000
		20007001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	20,000,000	20,000,000	20,000,000	60,000,000
		20007001/22020302	Books	704	70411	2000	200,000	200,000	200,000	600,000
		20007001/22020303	Newspapers	704	70411	2000	400,000	400,000	400,000	1,200,000
		20007001/22020305	Printing of Non Security Documents (Printing of AG'S Audit	704	70411	2000	30,000,000	30,000,000	30,000,000	90,000,000
		20007001/22020306	Printing of Security Documents (Printing of treasury receipt	704	70411	2000	20,000,000	20,000,000	20,000,000	60,000,000
		20007001/22020311	Food Stuff/Catering Materials Supplies	704	70411	2000	0	0	0	0
		20007001/22020312	Service Materials	704	70411	2000	600,000	600,000	600,000	1,800,000
		20007001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	2,500,000	2,500,000	2,500,000	7,500,000
		20007001/22020402	Maintenance of Office Furniture	704	70411	2000	700,000	700,000	700,000	2,100,000
		20007001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70411	2000	1,300,000	1,300,000	1,300,000	3,900,000
		20007001/22020404	Maintenance of Office IT Equipment	704	70411	2000	4,000,000	4,000,000	4,000,000	12,000,000
		20007001/22020405	Maintenance of Plants/Generators	704	70411	2000	1,500,000	1,500,000	1,500,000	4,500,000
		20007001/22020406	Other Maintenance Services	704	70411	2000	400,000	400,000	400,000	1,200,000
		20007001/22020414	Maintenance of office equipment	704	70411	2000	900,000	900,000	900,000	2,700,000
		20007001/22020501	Local Training (Organising IPSAS Training for Accounting c	704	70411	2000	30,000,000	30,000,000	30,000,000	90,000,000
		20007001/22020506	Seminar and Conferences	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		20007001/22020601	Security Services	704	70411	2000	1,400,000	1,400,000	1,400,000	4,200,000
		20007001/22020605	Cleaning & Fumigation Services	704	70411	2000	350,000	350,000	350,000	1,050,000
		20007001/22020710	Monitoring and Evaluation	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20007001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	3,000,000	3,500,000	3,500,000	10,000,000
		20007001/22020803	Plant/Generator Fuel Cost	704	70411	2000	800,000	800,000	800,000	2,400,000
		20007001/22020901	Bank Charges(Other Than Interest)	704	70411	2000	1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		20007001/22020902	Insurance Premium	704	70411	2000	0	0	0	0
		20007001/22020904	Other CRF (Bank Charges)	704	70411	2000	7,200,000	7,200,000	7,200,000	21,600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20007001/22021001	Refreshment & Meals	704	70411	2000	4,000,000	4,000,000	4,000,000	12,000,000
		20007001/22021003	Publicity & Advertising	704	70411	2000	3,000,000	3,500,000	3,500,000	10,000,000
		20007001/22021004	Medical Expenses	704	70411	2000	0	0	0	0
		20007001/22021005	Postages and Courier Services	704	70411	2000	100,000	100,000	100,000	300,000
		20007001/22021007	Welfare Packages (Christmas gifts for Staff and well wishers	704	70411	2000	4,000,000	4,000,000	4,000,000	12,000,000
		20007001/22021008	Subscription To Professional Bodies (Annual subscription to	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		20007001/22021014	Annual Budget Expenses and Administration	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20007001/22021016	Servicom	704	70411	2000	300,000	300,000	300,000	900,000
		20007001/22021022	Donations	704	70411	2000	0	0	0	0
		20007001/22021023	Final Account Preparation/Verification Expenses	704	70411	2000	50,000,000	50,000,000	50,000,000	150,000,000
	Consolidated Rev Fund Charges						**8,250,000,000**	**8,250,000,000**	**8,250,000,000**	**24,750,000,000**
		20007001/22060101	Foreign Loans Repayment - Principal	701	70112	2000	1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		20007001/22060000	Foreign Loan Repayment - Interest	701	70133	2000	400,000,000	400,000,000	400,000,000	1,200,000,000
		20007001/22060201	Domestic Loans Repayment - Principal	701	70112	2000	2,600,000,000	2,600,000,000	2,600,000,000	7,800,000,000
		20007001/22060002	Domestic Loans Repayment - Interest	701	70112	2000	400,000,000	400,000,000	400,000,000	1,200,000,000
		20007001/22060205	Cost of IGR Collection	701	70112	2000	2,000,000,000	2,000,000,000	2,000,000,000	6,000,000,000
		20007001/22060210	Enugu State ALGON Secretariat	701	70170	2000	60,000,000	60,000,000	60,000,000	180,000,000
		20007001/22060215	Share of IGR Collection	701	70170	2000	80,000,000	80,000,000	80,000,000	240,000,000
		20007001/22060216	Settlement of Liabilities	701	70170	2000	0	0	0	0
		20007001/22060304	FAAC Deduction @ Source - Ecological Fund	701	70170	2000	300,000,000	300,000,000	300,000,000	900,000,000
		20007001/22060305	FAAC Deduction @ Source - Accounting Software for State	701	70170	2000	10,000,000	10,000,000	10,000,000	30,000,000
		20007001/22060306	FAAC Deduction @ Source - Health Care	701	70170	2000	400,000,000	400,000,000	400,000,000	1,200,000,000
		20007001/22060307	FAAC Deduction @ Source - Excess Crude Loan	701	70170	2000	300,000,000	300,000,000	300,000,000	900,000,000
		20007001/22060308	FAAC Deduction @ Source - Budget Support	701	70170	2000	500,000,000	500,000,000	500,000,000	1,500,000,000
		20007001/22060309	FAAC Deduction @ Source - Bail Out Loan	701	70170	2000	200,000,000	200,000,000	200,000,000	600,000,000
		20007001/22060310	Deduction for Refund of LGC	701	70112	2000	0	0	0	0
	Office of the State Accountant- General Total						**10,324,450,000**	**11,026,950,000**	**11,133,525,000**	**32,484,925,000**
20008001	**Enugu State Internal Revenue Service**									
	Personnel Cost						**561,658,492**	**589,741,417**	**619,228,487**	**1,770,628,396**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20008001/21010101	Basic Salary	704	70411	2000	410,137,598	430,644,478	452,176,702	1,292,958,778
		20008001/21020101	Housing/Rent Allowance	704	70411	2000	62,381,944	65,501,041	68,776,093	196,659,078
		20008001/21020102	Transport Allowance	704	70411	2000	11,584,400	12,163,620	12,771,801	36,519,821
		20008001/21020103	Meal Subsidy	704	70411	2000	5,352,800	5,620,440	5,901,462	16,874,702
		20008001/21020104	Utility Allowance	704	70411	2000	4,231,600	4,443,180	4,665,339	13,340,119
		20008001/21020105	Entertainment Allowance	704	70411	2000	-	-	-	0
		20008001/21020106	Leave Allowance	704	70411	2000	40,827,722	42,869,108	45,012,564	128,709,394
		20008001/21020107	Domestic Staff Allowance	704	70411	2000	27,142,428	28,499,549	29,924,527	85,566,504
		20008001/21020111	Hazard Allowance	704	70411	2000	-	-	-	0
		20008001/21020113	Teaching Allowance	704	70411	2000	-	-	-	0
		20008001/21020131	Arrears (Allowances)	704	70411	2000	-	-	-	0
		20008001/21020138	Auditor Allowance	704	70411	2000	-	-	-	0
Overhead Cost							**3,828,600,000**	**3,963,800,000**	**4,463,800,000**	**12,256,200,000**
		20008001/22020101	Local Transport & Travel-Training	704	70411	2000	40,000,000	7,000,000	7,000,000	54,000,000
		20008001/22020102	Local Transport & Travel-Others	704	70411	2000	30,000,000	8,500,000	8,500,000	47,000,000
		20008001/22020103	International Transport & Travel Training	704	70411	2000	7,000,000	7,000,000	7,000,000	21,000,000
		20008001/22020105	Hotel accommodation	704	70411	2000	1,400,000	1,400,000	1,400,000	4,200,000
		20008001/22020201	Electricity Charges	704	70411	2000	0	0	0	0
		20008001/22020202	Telephone Charges	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20008001/22020203	Internet Access Charges	704	70411	2000	7,100,000	7,100,000	7,100,000	21,300,000
		20008001/22020205	Water Rate	704	70411	2000	100,000	100,000	100,000	300,000
		20008001/22020206	Sewerage Charges	704	70411	2000	4,200,000	4,200,000	4,200,000	12,600,000
		20008001/22020207	Leased Communication Lines	704	70411	2000	4,500,000	4,500,000	4,500,000	13,500,000
		20008001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	16,000,000	16,000,000	16,000,000	48,000,000
		20008001/22020303	Newspapers	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20008001/22020305	Printing of Non Security Documents`	704	70411	2000	12,000,000	12,000,000	12,000,000	36,000,000
		20008001/22020306	Printing of Security Documents	704	70411	2000	1,500,000	1,500,000	1,500,000	4,500,000
		20008001/22020312	Service Material	704	70411	2000	45,000,000	45,000,000	45,000,000	135,000,000
		20008001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	20,000,000	6,200,000	6,200,000	32,400,000
		20008001/22020402	Maintenace of Office Furniture	704	70411	2000	12,000,000	12,000,000	12,000,000	36,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20008001/22020403	Maintenance of Office Building Residential Qrtrs	704	70411	2000	5,600,000	5,600,000	5,600,000	16,800,000
		20008001/22020404	Maintenance of Office IT Equipment	704	70411	2000	3,800,000	3,800,000	3,800,000	11,400,000
		20008001/22020405	Maintenance of Plants/Generators	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		20008001/22020406	Other Maintenance Services	704	70411	2000	7,800,000	7,800,000	7,800,000	23,400,000
		20008001/22020501	Local Training	704	70411	2000	300,000,000	3,300,000	3,300,000	306,600,000
		20008001/22020601	Security Services	704	70411	2000	10,500,000	10,500,000	10,500,000	31,500,000
		20008001/22020602	Office Rent	704	70411	2000	2,100,000	2,100,000	2,100,000	6,300,000
		20008001/22020603	Residential Rent	704	70411	2000	4,000,000	4,000,000	4,000,000	12,000,000
		20008001/22020605	Cleaning & Fumigation Services	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		20008001/22020701	Financial Consulting	704	70411	2000	3,000,000,000	3,500,000,000	4,000,000,000	10,500,000,000
		20008001/22020207	Information Technology Consulting	704	70411	2000	0	0	0	0
		20008001/22020703	Legal Services	704	70411	2000	1,400,000	1,400,000	1,400,000	4,200,000
		20008001/22020710	Monitoring and Evaluation	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		20008001/22020711	Consulting Services	704	70411	2000	300,000	300,000	300,000	900,000
		20008001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	2,600,000	2,600,000	2,600,000	7,800,000
		20008001/22020803	Plant/Generator Fuel Cost	704	70411	2000	3,300,000	3,300,000	3,300,000	9,900,000
		20008001/22020901	Bank Charges (Other Than Interests)	704	70411	2000	400,000	400,000	400,000	1,200,000
		20008001/22020902	Insurance Premium	704	70411	2000	6,300,000	6,300,000	6,300,000	18,900,000
		20008001/22021001	Refreshment & Meals	704	70411	2000	8,000,000	8,000,000	8,000,000	24,000,000
		20008001/22021002	Honorarium & Sitting Allowance	704	70411	2000	1,200,000	1,200,000	1,200,000	3,600,000
		20008001/22021003	Publicity & Advertisements	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		20008001/22021006	Postage & Courier Services	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		20008001/22021007	Welfare Packages	704	70411	2000	120,000,000	120,000,000	120,000,000	360,000,000
		20008001/22021008	Subscription to Professional bodies	704	70411	2000	120,000,000	120,000,000	120,000,000	360,000,000
		20008001/22021009	Sporting Activities	704	70411	2000	0	0	0	0
		20008001/22021014	Annual Budget Expenses and Administration	704	70411	2000	1,000,000	1,200,000	1,200,000	3,400,000
		20008001/22021016	Servicom	704	70411	2000	500,000	500,000	500,000	1,500,000
	Enugu State Internal Revenue Service Total						**4,390,258,492**	**4,553,541,417**	**5,083,028,487**	**14,026,828,396**
20012001	**Enugu State Gaming Commission**									
	Personnel Cost						**47,978,398**	**50,377,318**	**52,896,184**	**151,251,900**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		20012001/21010101	Basic Salary	704	70411	2000	35,906,800	37,702,140	39,587,247	113,196,187
		20012001/21020101	Housing/Rent Allowance	704	70411	2000	5,284,614	5,548,845	5,826,287	16,659,746
		20012001/21020102	Transport Allowance	704	70411	2000	956,000	1,003,800	1,053,990	3,013,790
		20012001/21020103	Meal Subsidy	704	70411	2000	444,000	466,200	489,510	1,399,710
		20012001/21020104	Utility Allowance	704	70411	2000	473,184	496,843	521,685	1,491,713
		20012001/21020105	Entertainment Allowance	704	70411	2000	-	-	-	0
		20012001/21020106	Leave Allowance	704	70411	2000	2,341,800	2,458,890	2,581,835	7,382,525
		20012001/21020107	Domestic Staff Allowance	704	70411	2000	2,572,000	2,700,600	2,835,630	8,108,230
		20012001/21020131	Arrears Allowance	704	70411	2000	-	-	-	0
	Overhead Cost						**4,900,000**	**4,900,000**	**4,900,000**	**14,700,000**
		20012001/22020102	Local Transport & Travel-Others	704	70411	2000	500,000	500,000	500,000	1,500,000
		20012001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	800,000	800,000	800,000	2,400,000
		20012001/22020305	Printing of Non Security Documents	704	70411	2000	200,000	200,000	200,000	600,000
		20012001/22020306	Printing of Security Documents	704	70411	2000	1,500,000	1,500,000	1,500,000	4,500,000
		20012001/22020402	Maintenance of Office Furniture	704	70411	2000	300,000	300,000	300,000	900,000
		20012001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70411	2000	300,000	300,000	300,000	900,000
		20012001/22020404	Maintenance of Office / IT Equipment	704	70411	2000	300,000	300,000	300,000	900,000
		20012001/22020406	Other Maintenance Services	704	70411	2000	0	0	0	0
		20012001/22020605	Cleaning & Fumigation Services	704	70411	2000	100,000	100,000	100,000	300,000
		20012001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	300,000	300,000	300,000	900,000
		20012001/22020801	Plant/Generator Fuel Cost	704	70411	2000	0	0	0	0
		20012001/22020901	Bank Charges(Other Than Interest)	704	70411	2000	0	0	0	0
		20012001/22021001	Refreshment & Meals	704	70411	2000	200,000	200,000	200,000	600,000
		20012001/22021002	Honorarium & Sitting Allowance	704	70411	2000	200,000	200,000	200,000	600,000
		20012001/22021003	Publicity & Advertisements	704	70411	2000	0	0	0	0
		20012001/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	300,000
		20012001/22021016	Servicom	704	70411	2000	100,000	100,000	100,000	300,000
Enugu State Gaming Commission Total							**52,878,398**	**55,277,318**	**57,796,184**	**165,951,900**

22001001 Ministry of Trade Investment and Industry

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Personnel Cost							**343,905,068**	**361,100,321**	**379,155,337**	**1,084,160,727**
		22001001/21010101	Basic Salary	704	70411	2000	252,416,420	265,037,241	278,289,103	795,742,764
		22001001/21020101	Housing/Rent Allowance	704	70411	2000	50,225,500	52,736,775	55,373,614	158,335,889
		22001001/21020102	Transport Allowance	704	70411	2000	7,917,600	8,313,480	8,729,154	24,960,234
		22001001/21020103	Meal Subsidy	704	70411	2000	3,312,000	3,477,600	3,651,480	10,441,080
		22001001/21020104	Utility Allowance	704	70411	2000	3,598,488	3,778,412	3,967,333	11,344,233
		22001001/21020105	Entertainment Allowance	704	70411	2000	-	-	-	0
		22001001/21020107	Domestic Staff Allowance	704	70411	2000	26,435,060	27,756,813	29,144,654	83,336,527
		22001001/21020108	Shift Allowance	704	70411	2000	-	-	-	0
		22001001/21020131	Arrears Allowances	704	70411	2000	-	-	-	0
Overhead Cost							**51,360,000**	**51,860,000**	**51,860,000**	**155,080,000**
		22001001/22020101	Local Transport & Travel-Training	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22001001/22020102	Local Transport & Travel-Others	704	70411	2000	8,500,000	9,000,000	9,000,000	26,500,000
		22001001/22020104	International Transport & Travel-Others	704	70411	2000	15,000,000	15,000,000	15,000,000	45,000,000
		22001001/22020105	Hotel accommodation	704	70411	2000	0	0	0	0
		22001001/22020203	Internet Access Charges	704	70411	2000	600,000	600,000	600,000	1,800,000
		22001001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	3,500,000	3,500,000	3,500,000	10,500,000
		22001001/22020312	Service Materials	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	850,000	850,000	850,000	2,550,000
		22001001/22020404	Maintenance of Office IT Equipment	704	70411	2000	300,000	300,000	300,000	900,000
		22001001/22020405	Maintenance of Plants/Generators	704	70411	2000	100,000	100,000	100,000	300,000
		22001001/22020406	Other Maintenance Services	704	70411	2000	100,000	100,000	100,000	300,000
		22001001/22020501	Local Training	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		22001001/22020506	Seminar & Conference	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		22001001/22020601	Security Services	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		22001001/22020605	Cleaning & Fumigation Services	704	70411	2000	0	0	0	0
		22001001/22020701	Financial Consulting	704	70411	2000	0	0	0	0
		22001001/22020705	Architectural Services	704	70411	2000	400,000	400,000	400,000	1,200,000
		22001001/22020710	Monitoring and Evaluation	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		22001001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	100,000	100,000	100,000	300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		22001001/22020803	Plant/Generator Fuel Cost	704	70411	2000	100,000	100,000	100,000	300,000
		22001001/22020901	Bank Charges	704	70411	2000	10,000	10,000	10,000	30,000
		22001001/22021001	Refreshment & Meals	704	70411	2000	250,000	250,000	250,000	750,000
		22001001/22021002	Honorarium/Sitting Allowance	704	70411	2000	0	0	0	0
		22001001/22021003	Publicity & Advertisements	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		22001001/22021014	Annual Budget Expenses and Administration	704	70411	2000	250,000	250,000	250,000	750,000
		22001001/22021021	Special Days/Celebrations (Organising the annual Trade Fai	704	70411	2000	5,300,000	5,300,000	5,300,000	15,900,000
	Ministry of Trade Investment and Industry Total						**395,265,068**	**412,960,321**	**431,015,337**	**1,239,240,727**
22001002	**Enugu State Investment Development Authority**									
	Overhead Cost						**11,170,000**	**11,170,000**	**11,170,000**	**33,510,000**
		22001002/22020101	Local Travel and Transport - Training	704	70411	2000	5,300,000	5,300,000	5,300,000	15,900,000
		22001002/22020102	Local Transport & Travel-Others	704	70411	2000	1,200,000	1,200,000	1,200,000	3,600,000
		22001002/22020204	Satellite Broadcasting Access Charges	704	70411	2000	400,000	400,000	400,000	1,200,000
		22001002/22020301	Office Stationaries/Computer Consumables	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22001002/22020303	Newspaper	704	70411	2000	0	0	0	0
		22001002/22020312	Service Materials	704	70411	2000	400,000	400,000	400,000	1,200,000
		22001002/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22001002/22020406	Other Maintenance Services	704	70411	2000	700,000	700,000	700,000	2,100,000
		22001002/22020711	Consulting Services	704	70411	2000	0	0	0	0
		22001002/22020801	Motor Vehicle Fuel Cost	704	70411	2000	200,000	200,000	200,000	600,000
		22001002/22020803	Plant/Generator Fuel Cost	704	70411	2000	100,000	100,000	100,000	300,000
		22001002/22020901	Bank Charges (Other than Interest)	704	70411	2000	20,000	20,000	20,000	60,000
		22001002/22021001	Refreshment and Meals	704	70411	2000	150,000	150,000	150,000	450,000
		22001002/22021008	Subscription To Professional Bodies	704	70411	2000	600,000	600,000	600,000	1,800,000
		22001002/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	300,000
	Enugu State Investment Development Authority Total						**11,170,000**	**11,170,000**	**11,170,000**	**33,510,000**
22018001	**Small and Medium Scale Enterprises Promotion**									
	Personnel Cost						**0**	**0**	**0**	**0**
		22018001/21020107	Domestic Staff Allowance	704	70411	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**301,100,000**	**242,670,000**	**242,670,000**	**786,440,000**
		22018001/22020101	Local Travel and Transport - Training	704	70411	2000	500,000	500,000	500,000	1,500,000
		22018001/22020102	Local Transport & Travel-Others	704	70411	2000	1,800,000	1,800,000	1,800,000	5,400,000
		22018001/22020104	International Transport and Travels - Others	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		22018001/22020205	Water Rates	704	70411	2000	50,000	50,000	50,000	150,000
		22018001/22020206	Sewerage Charges	704	70411	2000	50,000	50,000	50,000	150,000
		22018001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	2,000,000	2,200,000	2,200,000	6,400,000
		22018001/22020305	Printing of Non Security Document	704	70411	2000	0	0	0	0
		22018001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	800,000	800,000	800,000	2,400,000
		22018001/22020402	Maintenance of Office Furniture	704	70411	2000	100,000	100,000	100,000	300,000
		22018001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70411	2000	20,000,000	1,400,000	1,400,000	22,800,000
		22018001/22020404	Maintenance of Office IT Equipment	704	70411	2000	300,000	300,000	300,000	900,000
		22018001/22020405	Maintenance of Plants/Generators	704	70411	2000	600,000	600,000	600,000	1,800,000
		22018001/22020406	Other Maintenance Services	704	70411	2000	800,000	800,000	800,000	2,400,000
		22018001/22020501	Local Training	704	70411	2000	200,000,000	160,000,000	160,000,000	520,000,000
		22018001/22020506	Seminar and Conferences	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		22018001/22020601	Security Services	704	70411	2000	1,600,000	1,650,000	1,650,000	4,900,000
		22018001/22020605	Cleaning &Fumigation Services	704	70411	2000	100,000	100,000	100,000	300,000
		22018001/22020709	Research and Studies (including data analysis, Accesws mark	704	70411	2000	40,000,000	40,000,000	40,000,000	120,000,000
		22018001/22020710	Monitoring and Evaluation	704	70411	2000	1,200,000	1,200,000	1,200,000	3,600,000
		22018001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22018001/22020803	Plant/Generator Fuel Cost	704	70411	2000	700,000	700,000	700,000	2,100,000
		22018001/22020901	Bank Charges - Other than Interest	704	70411	2000	100,000	20,000	20,000	140,000
		22018001/22021001	Refreshment & Meals	704	70411	2000	1,300,000	1,300,000	1,300,000	3,900,000
		22018001/22021002	Honorarium & Sitting Allowance	704	70411	2000	100,000	100,000	100,000	300,000
		22018001/22021003	Publicity & Advertisements	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		22018001/22021007	Welfare Packages	704	70411	2000	400,000	400,000	400,000	1,200,000
		22018001/22021016	Servicom	704	70411	2000	4,000,000	4,000,000	4,000,000	12,000,000
		22018001/22021021	Special Days/Celebrations (Organising trade show and mark	704	70411	2000	600,000	600,000	600,000	1,800,000
Small and Medium Scale Enterprises Promotion Total							**301,100,000**	**242,670,000**	**242,670,000**	**786,440,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
22018003	**Enugu Marketing Company**									
	Overhead Cost						**26,000,000**	**26,500,000**	**26,500,000**	**79,000,000**
		22018003/22020102	Local Transport & Travel-Others	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		22018003/22020201	Electricity Charges	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		22018003/22020205	Water Rates	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		22018003/22020206	Sewerage Charges	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22018003/22020208	Software Charges/License Renewal	704	70411	2000	4,000,000	4,000,000	4,000,000	12,000,000
		22018003/22020312	Service Materials	704	70411	2000	500,000	500,000	500,000	1,500,000
		22018003/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		22018003/22020402	Maintenance of Office Furniture	704	70411	2000	500,000	500,000	500,000	1,500,000
		22018003/22020404	Maintenance of Office IT Equipment	704	70411	2000	100,000	100,000	100,000	300,000
		22018003/22000406	Other Maintenance Services	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		22018003/22020605	Cleaning &Fumigation Services	704	70411	2000	1,200,000	1,400,000	1,400,000	4,000,000
		22018003/22020710	Monitoring and Evaluation	704	70411	2000	800,000	800,000	800,000	2,400,000
		22018003/22020801	Motor Vehicle Fuel Cost	704	70411	2000	1,600,000	1,800,000	1,800,000	5,200,000
		22018003/22020802	Other Transport Equipment Fuel Cost	704	70411	2000	100,000	100,000	100,000	300,000
		22018003/22020803	Plant/Generator Fuel Cost	704	70411	2000	3,500,000	3,500,000	3,500,000	10,500,000
		22018003/22021003	Publicity & Advertisements	704	70411	2000	2,400,000	2,500,000	2,500,000	7,400,000
		22018003/22021007	Welfare Packages	704	70411	2000	200,000	200,000	200,000	600,000
		22018003/22021014	Annual Budget Expenses and Administration	704	70411	2000	100,000	100,000	100,000	300,000
	Enugu Marketing Company Total						**26,000,000**	**26,500,000**	**26,500,000**	**79,000,000**
27001001	**Ministry of Labour and Productivity**									
	Personnel Cost						**31,999,638**	**33,599,620**	**35,279,601**	**100,878,859**
		27001001/21010101	Basic Salary	704	70412	2000	24,998,450	26,248,373	27,560,791	78,807,614
		27001001/21020101	Housing/Rent Allowance	704	70412	2000	3,447,488	3,619,862	3,800,856	10,868,206
		27001001/21020102	Transport Allowance	704	70412	2000	2,014,000	2,114,700	2,220,435	6,349,135
		27001001/21020103	Meal Subsidy	704	70412	2000	530,040	556,542	584,369	1,670,951
		27001001/21020104	Utility Allowance	704	70412	2000	611,000	641,550	673,628	1,926,178

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		27001001/21020105	Entertainment Allowance	704	70412	2000	40,800	42,840	44,982	128,622
		27001001/21020107	Domestic Staff Allowance	704	70412	2000	357,860	375,753	394,541	1,128,154
		27001001/20020131	Arrears (Allowances)	704	70412	2000	-	-	-	0
	Overhead Cost						**78,830,000**	**41,930,000**	**41,930,000**	**162,690,000**
		27001001/22020101	Local Travel and Transport - Training	704	70412	2000	400,000	400,000	400,000	1,200,000
		27001001/22020102	Local Travel and Transport - Others	704	70412	2000	800,000	800,000	800,000	2,400,000
		27001001/22020202	Telephone Services	704	70412	2000	40,000	40,000	40,000	120,000
		27001001/22020205	Water Rates	704	70412	2000	0	0	0	0
		27001001/22020301	Office Stationeries Computer/Consumables	704	70412	2000	1,500,000	1,500,000	1,500,000	4,500,000
		27001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	704	70412	2000	200,000	200,000	200,000	600,000
		27001001/22020402	Maintenance of Office Furniture	704	70412	2000	100,000	100,000	100,000	300,000
		27001001/22020403	Maintenance of Office Building Residential Qtrs.	704	70412	2000	3,500,000	3,500,000	3,500,000	10,500,000
		27001001/22020404	Maintenance of Office/IT Equipment	704	70412	2000	800,000	800,000	800,000	2,400,000
		27001001/22020405	Maintenance of Plants & Generators	704	70412	2000	300,000	300,000	300,000	900,000
		27001001/22020406	Other Maintenance Services	704	70412	2000	100,000	100,000	100,000	300,000
		27001001/22020501	Local Training	704	70412	2000	50,000,000	20,000,000	20,000,000	90,000,000
		27001001/22020506	Seminar and Conferences	704	70412	2000	10,000,000	10,000,000	10,000,000	30,000,000
		27001001/22020801	Motor Vehicle Fuel Cost	704	70412	2000	200,000	200,000	200,000	600,000
		27001001/22020901	Bank Charges (Other Than Interest)	704	70412	2000	100,000	100,000	100,000	300,000
		27001001/22021007	Welfare Packages	704	70412	2000	240,000	240,000	240,000	720,000
		27001001/22021014	Annual Budget Expenses and Administration	704	70412	2000	300000	0	0	300,000
		27001001/22021016	Servicom	704	70412	2000	250,000	250,000	250,000	750,000
		27001001/22021021	Special Days/Celebration	704	70412	2000	10,000,000	3,400,000	3,400,000	16,800,000
Ministry of Labour and Productivity Total							**110,829,638**	**75,529,620**	**77,209,601**	**263,568,859**
28001001	**Ministry of Science and Technology**									
	Personnel Cost						**69,770,560**	**73,259,088**	**76,922,042**	**219,951,690**
		28001001/21010101	Basic Salary	704	70487	2000	56,578,520	59,407,446	62,377,818	178,363,784
		28001001/21020101	Housing/Rent Allowance	704	70487	2000	8,790,984	9,230,533	9,692,060	27,713,577
		28001001/21020102	Transport Allowance	704	70487	2000	1,544,400	1,621,620	1,702,701	4,868,721

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		28001001/21020103	Meal Subsidy	704	70487	2000	698,400	733,320	769,986	2,201,706
		28001001/21020104	Utility Allowance	704	70487	2000	572,400	601,020	631,071	1,804,491
		28001001/21020105	Entertainment Allowance	704	70487	2000	110,400	115,920	121,716	348,036
		28001001/21020107	Domestic Staff Allowance	704	70487	2000	1,475,456	1,549,229	1,626,690	4,651,375
		28001001/21020111	Hazard Allowance	704	70487	2000	-	-	-	0
		28001001/21020131	Arrears Allowance	704	70487	2000	-	-	-	0
	Overhead Cost						**84,160,000**	**86,160,000**	**89,160,000**	**259,480,000**
		28001001/22020101	Local Travel and Transport - Training	704	70441	2000	2,000,000	2,000,000	2,000,000	6,000,000
		28001001/22020102	Local Travel and Transport - Others	704	70441	2000	10,000,000	12,000,000	15,000,000	37,000,000
		28001001/22020103	International Transport and Travels - Training	704	70441	2000	0	0	0	0
		28001001/22020203	Internet Access Charges	704	70441	2000	0	0	0	0
		28001001/22020301	Office Stationeries/Computer Consumables	704	70441	2000	4,000,000	4,000,000	4,000,000	12,000,000
		28001001/22020305	Printing and Non Security Documents	704	70441	2000	0	0	0	0
		28001001/22020309	Uniform and other Materials & Supplies	701	70133	2000	0	0	0	0
		28001001/22020312	Materials & Supplies	704	70441	2000	0	0	0	0
		28001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	704	70441	2000	1,000,000	1,000,000	1,000,000	3,000,000
		28001001/22020402	Maintenance of Office Furniture	704	70441	2000	50,000	50,000	50,000	150,000
		28001001/22020404	Maintenance of Office/IT Equipment	704	70441	2000	100,000	100,000	100,000	300,000
		28001001/22020405	Maintenance of Plants & Generators	704	70441	2000	500,000	500,000	500,000	1,500,000
		28001001/22020406	Other Maintenance Services	704	70441	2000	500,000	500,000	500,000	1,500,000
		28001001/22020501	Local Training	704	70441	2000	10,000,000	10,000,000	10,000,000	30,000,000
		28001001/22020503	Training and Staff Development	704	70441	2000	7,000,000	7,000,000	7,000,000	21,000,000
		28001001/22020601	Security Services	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		28001001/22020605	Cleaning & Fumigation Services	704	70441	2000	100,000	100,000	100,000	300,000
		28001001/22020709	FN - Research &Stud (related issues on food & Nutrition)	704	70441	2000	30,000,000	30,000,000	30,000,000	90,000,000
		28001001/22020710	Monitoring and Evaluation	704	70441	2000	5,000,000	5,000,000	5,000,000	15,000,000
		28001001/22020801	Motor Vehicle Fuel Cost	704	70441	2000	300,000	300,000	300,000	900,000
		28001001/22020901	Bank Charges (Other than Interest)	704	70441	2000	10,000	10,000	10,000	30,000
		28001001/22021001	Refreshment & Meals	704	70441	2000	300,000	300,000	300,000	900,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		28001001/22021002	Honorarium/Sitting Allowance	704	70441	2000	0	0	0	0
		28001001/22021003	Publicity and Advertisements	704	70441	2000	5,000,000	5,000,000	5,000,000	15,000,000
		28001001/22021007	Welfare Packages	704	70441	2000	1,000,000	1,000,000	1,000,000	3,000,000
		28001001/22021014	Annual Budget Expenses and Administration	704	70441	2000	300,000	300,000	300,000	900,000
		28001001/22021021	Special Days/Celebration	704	70441	2000	6,000,000	6,000,000	6,000,000	18,000,000
	Ministry of Science and Technology Total						**153,930,560**	**159,419,088**	**166,082,042**	**479,431,690**
29001001	**Ministry of Transport**									
	Personnel Cost						**655,111,998**	**897,867,598**	**942,760,978**	**2,495,740,574**
		29001001/21010101	Basic Salary	704	70451	2000	563,055,720	801,208,506	841,268,931	2,205,533,157
		29001001/21010103	Consolidated Revenue Fund Charges - Salaries	704	70485	2000	-	-	-	0
		29001001/21020101	Housing/Rent Allowance	704	70451	2000	48,019,220	50,420,181	52,941,190	151,380,591
		29001001/21020102	Transport Allowance	704	70451	2000	23,026,500	24,177,825	25,386,716	72,591,041
		29001001/21020103	Meal Subsidy	704	70451	2000	10,721,400	11,257,470	11,820,344	33,799,214
		29001001/21020104	Utility Allowance	704	70451	2000	7,831,800	8,223,390	8,634,560	24,689,750
		29001001/21020105	Entertainment Allowance	704	70451	2000	75,688	79,472	83,446	238,606
		29001001/21020107	Domestic Staff Allowance	704	70451	2000	2,131,944	2,238,541	2,350,468	6,720,953
		29001001/21000111	Hazard Allowance	704	70473	2000	249,726	262,212	275,323	787,261
		29001001/21020131	Arrears Allowance	704	70451	2000	-	-	-	0
	Overhead Cost						**255,990,000**	**256,790,000**	**216,790,000**	**729,570,000**
		29001001/22020101	Local Travel and Transport - Training	704	70451	2000	10,000,000	10,000,000	10,000,000	30,000,000
		29001001/22020102	Local Travel and Transport - Others	704	70451	2000	20,000,000	20,000,000	20,000,000	60,000,000
		29001001/22020103	International Transport and Travels - Training	704	70441	2000	50,000,000	50,000,000	50,000,000	150,000,000
		29001001/22020105	Hotel accommodation	704	70451	2000	0	0	0	0
		29001001/22020202	Telephone Charges	704	70411	2000	300,000	300,000	300,000	900,000
		29001001/22020203	Internet Access Charges	704	70451	2000	300,000	300,000	300,000	900,000
		29001001/22020205	Water Rates	704	70451	2000	1,200,000	1,200,000	1,200,000	3,600,000
		29001001/22020206	Sewerage Charges	704	70451	2000	900,000	900,000	900,000	2,700,000
		29001001/22020301	Office Stationeries/Computer Consumables	704	70451	2000	15,000,000	15,000,000	15,000,000	45,000,000
		29001001/22020305	Printing of Non Security Document	704	70451	2000	1,000,000	1,000,000	1,000,000	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		29001001/22020306	Printing of Security Documents	704	70451	2000	1,500,000	1,500,000	1,500,000	4,500,000
		29001001/22020309	Uniforms & Other Clothing	704	70451	2000	20,000,000	20,000,000	20,000,000	60,000,000
		29001001/22020312	Service Materials	704	70451	2000	2,000,000	2,000,000	2,000,000	6,000,000
		29001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	704	70451	2000	50,000,000	50,000,000	5,000,000	105,000,000
		29001001/22020402	Maintenance of Office Furniture	704	70451	2000	1,200,000	1,200,000	1,200,000	3,600,000
		29001001/22020403	Maintenance of Office Building/Residential Qtrs.	704	70451	2000	1,200,000	1,200,000	1,200,000	3,600,000
		29001001/22020404	Maintenance of Office/IT Equipment	704	70451	2000	1,200,000	1,200,000	1,200,000	3,600,000
		29001001/22020405	Maintenance of Plants & Generators	704	70451	2000	600,000	600,000	600,000	1,800,000
		29001001/22020501	Local Training	704	70451	2000	1,200,000	1,500,000	1,500,000	4,200,000
		29001001/22020506	Seminar and Conferences	704	70451	2000	4,500,000	5,000,000	5,000,000	14,500,000
		29001001/22020601	Security/Safety Services (State Road Safety implementation)	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		29001001/22020605	Cleaning & Fumigation Services	704	70451	2000	0	0	0	0
		29001001/22020710	Monitoring and Evaluation				10,000,000	10,000,000	10,000,000	30,000,000
		29001001/22020701	Financial Consulting	704	70451	2000	0	0	0	0
		29001001/22020706	Surveying Services							0
		29001001/22020703	Legal Services	704	70451	2000	5,000,000	5,000,000	5,000,000	15,000,000
		29001001/22021006	Postage & Courier Services				300,000	300,000	300,000	900,000
		29001001/22020801	Motor Vehicle Fuel Cost	704	70451	2000	25,000,000	25,000,000	28,000,000	78,000,000
		29001001/22020803	Plant/Generator Fuel Cost	704	70451	2000	12,000,000	12,000,000	14,000,000	38,000,000
		29001001/22020901	Bank Charges (Other than Interest)	704	70411	2000	240,000	240,000	240,000	720,000
		29001001/22021001	Refreshment & Meals	704	70451	2000	500,000	500,000	500,000	1,500,000
		29001001/22021002	Honorarium and Sitting Allowance	704	70451	2000	0	0	0	0
		29001001/22021003	Publicity and Advertisements	704	70451	2000	8,000,000	8,000,000	8,000,000	24,000,000
		29001001/22021007	Welfare Packages	704	70451	2000	2,100,000	2,100,000	2,100,000	6,300,000
		29001001/22021014	Annual Budget Expenses and Administration	704	70451	2000	300,000	300,000	300,000	900,000
		29001001/22021016	Servicom	704	70451	2000	450,000	450,000	450,000	1,350,000
		29001001/22021021	Special Day Celebration	704	70451	2000	0	0	0	0
	Ministry of Transport Total						**911,101,998**	**1,154,657,598**	**1,159,550,978**	**3,225,310,574**
29053001	**Enugu State Transport Company ENTRACO**									
	Personnel Cost						**25,406,118**	**26,676,424**	**28,010,245**	**80,092,787**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		29053001/21010101	Basic Salary	704	70451	2000	8,178,470	8,587,394	9,016,763	25,782,627
		29053001/21010103	consolidated fund charges	701	70133	2000	4,361,280	4,579,344	4,808,311	13,748,935
		29053001/21020101	Housing/Rent Allowance	704	70451	2000	4,115,236	4,320,998	4,537,048	12,973,281
		29053001/21020102	Transport Allowance	704	70451	2000	2,088,896	2,193,341	2,303,008	6,585,245
		29053001/21020103	Meal Subsidy	704	70451	2000	1,406,464	1,476,787	1,550,627	4,433,878
		29053001/21020104	Utility Allowance	704	70451	2000	1,083,232	1,137,394	1,194,263	3,414,889
		29053001/21020106	Leave Allowance	704	70451	2000	3,188,912	3,348,358	3,515,775	10,053,045
		29053001/21020107	Domestic Staff Allowance	704	70451	2000	983,628	1,032,809	1,084,450	3,100,887
	Overhead Cost						**6,700,000**	**6,700,000**	**6,700,000**	**20,100,000**
		29053001/22020102	Local Travel and Transport - Others	704	70451	2000	1,000,000	1,000,000	1,000,000	3,000,000
		29053001/22020206	Sewerage Charges	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053001/22020312	Service Materials	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053001/22020402	Maintenance of Office Furniture	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053001/22020403	Maintenance of Office Building Residential Qtrs.	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053001/22020405	Maintenance of Plants & Generators	704	70451	2000	300,000	300,000	300,000	900,000
		29053001/22020406	Other Maintenance Services	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053001/22020601	Security Services	704	70451	2000	600,000	600,000	600,000	1,800,000
		29053001/22020801	Motor Vehicle Fuel Cost	704	70451	2000	1,000,000	1,000,000	1,000,000	3,000,000
		29053001/22020803	Plant /Generator Fuel Cost	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053001/22021003	Publicity & Advertisements	704	70451	2000	600,000	600,000	600,000	1,800,000
		29053001/22021014	Annual Budget Expenses and Administration	704	70451	2000	200,000	200,000	200,000	600,000
	Enugu State Transport Company ENTRACO Total						**32,106,118**	**33,376,424**	**34,710,245**	**100,192,787**
29053002	**Coal City Transport Services**									
	Personnel Cost						**114,281,280**	**119,995,344**	**125,995,111**	**360,271,735**
		29053002/21010101	Basic Salary	704	70431	2000	113,911,280	119,606,844	125,587,186	359,105,310
		29053002/21020102	Transport Allowance	704	70431	2000	-	-	-	0
		29053002/21020104	Utility Allowance	704	70431	2000	370,000	388,500	407,925	1,166,425
		29053002/21020107	Domestic Staff Allowance	704	70431	2000	-	-	-	0

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Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**109,600,000**	**109,900,000**	**109,900,000**	**329,400,000**
		29053002/22020101	Local Travel & Transport - Training	704	70451	2000	0	0	0	0
		29053002/22020102	Local Transport & Travel-Others	704	70451	2000	2,800,000	2,800,000	2,800,000	8,400,000
		29053002/22020201	Electricity Charges	704	70451	2000	0	0	0	0
		29053002/22020202	Telephone Charges	704	70451	2000	2,000,000	2,000,000	2,000,000	6,000,000
		29053002/22020301	Office Stationeries/Computer Consumables	704	70451	2000	400,000	500,000	500,000	1,400,000
		29053002/22020302	Uniforms & Other Clothing	704	70451	2000	0	0	0	0
		29053002/22020306	Printing of Security Documents	704	70451	2000	500,000	500,000	500,000	1,500,000
		29053002/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70451	2000	94,000,000	94,000,000	94,000,000	282,000,000
		29053002/22020404	Maintenance of Office / IT Equipment	704	70451	2000	0	0	0	0
		29053002/22020406	Other Maintenance Services	704	70451	2000	2,200,000	2,200,000	2,200,000	6,600,000
		29053002/22020501	Local Training	704	70451	2000	300,000	300,000	300,000	900,000
		29053002/22020601	Security Services	704	70451	2000	2,100,000	2,100,000	2,100,000	6,300,000
		29053002/22020605	Cleaning & Fumigation Services	704	70451	2000	700,000	700,000	700,000	2,100,000
		29053002/22020801	Motor Vehicle Fuel Cost	704	70451	2000	1,300,000	1,300,000	1,300,000	3,900,000
		29053002/22020803	Plant/Generator Fuel Cost	704	70451	2000	300,000	300,000	300,000	900,000
		29053002/22020806	Cooking Gas/Fuel Cost	704	70451	2000	0	0	0	0
		29053002/22020901	Bank Charges	704	70451	2000	300,000	300,000	300,000	900,000
		29053002/22021001	Refreshment & Meals	704	70451	2000	0	0	0	0
		29053002/22021007	Welfare Packages	704	70451	2000	2,500,000	2,700,000	2,700,000	7,900,000
		29053002/22021014	Annual Budget Expenses and Administration	704	70451	2000	200,000	200,000	200,000	600,000
Coal City Transport Services Total							**223,881,280**	**229,895,344**	**235,895,111**	**689,671,735**
31001001	**Ministry of Energy and Mineral Resources**									
Personnel Cost							**23,461,964**	**24,635,062**	**25,866,815**	**73,963,842**
		31001001/21010101	Basic Salary	704	70435	2000	12,145,300	12,752,565	13,390,193	38,288,058
		31001001/21020101	Housing/Rent Allowance	704	70435	2000	3,241,200	3,403,260	3,573,423	10,217,883
		31001001/21020102	Transport Allowance	704	70435	3000	1,543,200	1,620,360	1,701,378	4,864,938
		31001001/21020103	Meal Subsidy	704	70435	2000	1,134,000	1,190,700	1,250,235	3,574,935
		31001001/21020104	Utility Allowance	704	70435	2000	598,264	628,177	659,586	1,886,027
		31001001/21020107	Domestic Staff Allowance	704	70435	2000	4,800,000	5,040,000	5,292,000	15,132,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Overhead Cost							**498,600,000**	**421,100,000**	**431,100,000**	**1,350,800,000**
		31001001/22020101	Local Transport & Travel-Training	704	70435	2000	1,000,000	1,000,000	1,000,000	3,000,000
		31001001/22020102	Local Transport & Travel-Others	704	70435	2000	1,500,000	2,000,000	2,000,000	5,500,000
		31001001/22020103	International Transport and Travels - Training	704	70435	2000	0	0	0	0
		31001001/22020103	International Transport and Travels – Training	704	70435	2000	5,000,000	5,000,000	5,000,000	15,000,000
		31001001/22020105	Hotel accommodation	704	70435	2000	2,000,000	2,000,000	2,000,000	6,000,000
		31001001/22020202	Telephone Charges	704	70435	2000	500,000	550,000	550,000	1,600,000
		31001001/22020203	Internet Access Charges	704	70435	2000	700,000	750,000	750,000	2,200,000
		31001001/22020204	Satellite Broadcasting Access Charges	704	70435	2000	100,000	100,000	100,000	300,000
		31001001/22020205	Water Rate	704	70435	2000	500,000	500,000	500,000	1,500,000
		31001001/22020208	Software Charges/License Renewal	704	70435	2000	1,500,000	1,700,000	1,700,000	4,900,000
		31001001/22020301	Office Stationeries/Computer Consumables	704	70435	2000	3,000,000	3,000,000	3,000,000	9,000,000
		31001001/22020303	Newspapers	704	70435	2000	200,000	300,000	300,000	800,000
		31001001/22020305	Printing of Non Security Documents	704	70435	2000	1,000,000	1,200,000	1,200,000	3,400,000
		31001001/22020312	Service Materials	704	70435	2000	1,000,000	1,200,000	1,200,000	3,400,000
		31001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70435	2000	2,000,000	1,200,000	1,200,000	4,400,000
		31001001/22020402	Maintenance of Office Furniture	704	70435	2000	800,000	800,000	800,000	2,400,000
		31001001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70435	2000	100,000	100,000	100,000	300,000
		31001001/22020404	Maintenance of Office IT Equipment	704	70435	2000	1,000,000	1,000,000	1,000,000	3,000,000
		31001001/22020405	Maintenance of Plants/Generators	704	70435	2000	600,000	700,000	700,000	2,000,000
		31001001/22020406	Other Maintenance Services	704	70435	2000	1,200,000	1,200,000	1,200,000	3,600,000
		31001001/22020501	Local Training (Organising the Periodic budget review)	704	70435	2000	500,000	500,000	500,000	1,500,000
		31001001/22020506	Seminar & Conferences	704	70435	2000	10,000,000	11,000,000	11,000,000	32,000,000
		31001001/22020601	Security Services	704	70435	2000	5,000,000	5,500,000	5,500,000	16,000,000
		31001001/22020605	Cleaning & Fumigation Services	704	70435	2000	500,000	600,000	600,000	1,700,000
		31001001/22020703	Legal Services	704	70435	2000	20,000,000	20,000,000	20,000,000	60,000,000
		31001001/22020704	Engineering Services	704	70435	2000	20,000,000	20,000,000	25,000,000	65,000,000
		31001001/22020706	Surveying Services	704	70435	2000	200,000,000	200,000,000	200,000,000	600,000,000
		31001001/22020709	Research and Studies	704	70435	2000	180,000,000	100,000,000	100,000,000	380,000,000
		31001001/22020710	Monitoring and Evaluation	704	70435	2000	5,000,000	5,000,000	5,000,000	15,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		31001001/22020711	OTHER CONSULTING SERVICES	704	70435	2000	25,000,000	25,000,000	30,000,000	80,000,000
		31001001/22020801	Motor Vehicle Fuel Cost	704	70435	2000	2,500,000	2,600,000	2,600,000	7,700,000
		31001001/22020803	Plant/Generator Fuel Cost	704	70435	2000	700,000	700,000	700,000	2,100,000
		31001001/22020901	Bank Charges(Other Than Interest)	704	70435	2000	500,000	500,000	500,000	1,500,000
		31001001/22021001	Refreshment & Meals	704	70435	2000	800,000	800,000	800,000	2,400,000
		31001001/22021002	Honourarium & Sitting Allowance	704	70435	2000	1,000,000	1,000,000	1,000,000	3,000,000
		31001001/22021003	Publicity & Advertisements	704	70435	2000	2,000,000	2,200,000	2,200,000	6,400,000
		31001001/22021007	Welfare Packages	704	70435	2000	700,000	700,000	700,000	2,100,000
		31001001/22021014	Annual Budget Expenses & Administration	704	70435	2000	500,000	500,000	500,000	1,500,000
		31001001/22021016	Servicom	704	70435	2000	200,000	200,000	200,000	600,000
	Ministry of Energy and Mineral Resources Total						**522,061,964**	**445,735,062**	**456,966,815**	**1,424,763,842**
31003001	**Enugu State Electrification Agency**									
	Personnel Cost						**155,427,406**	**163,198,776**	**171,358,715**	**489,984,897**
		31003001/21010101	Basic Salary	704	70435	2000	125,072,780	131,326,419	137,892,740	394,291,939
		31003001/21010103	Consolidated Revenue Fund Charges - Salaries	704	70435	2000	9,658,520	10,141,446	10,648,518	30,448,484
		31003001/21020101	Housing/Rent Allowance	704	70435	2000	13,303,428	13,968,599	14,667,029	41,939,057
		31003001/21020102	Transport Allowance	704	70435	2000	5,830,174	6,121,683	6,427,767	18,379,624
		31003001/21020103	Meal Subsidy	704	70435	2000	1,562,504	1,640,629	1,722,661	4,925,794
	Overhead Cost						**224,450,000**	**245,150,000**	**245,150,000**	**714,750,000**
		31003001/22020102	Local Travel and Transport - Others	704	70435	2000	3,800,000	3,800,000	3,800,000	11,400,000
		31003001/22020104	International Transport and Travels – Others	704	70435	2000	0	0	0	0
		31003001/22020201	Electricity Charges	704	70435	2000	50,000,000	50,000,000	50,000,000	150,000,000
		31003001/22020206	Sewerage Charges	704	70435	2000	15,000,000	15,000,000	15,000,000	45,000,000
		31003001/22020301	Office Stationeries/Computer Consumables	704	70435	2000	8,000,000	8,000,000	8,000,000	24,000,000
		31003001/22020401	Maintenance of Motor Vehicle /Transport	704	70435	2000	3,000,000	3,000,000	3,000,000	9,000,000
		31003001/22020402	Maintenance of Office Furniture	704	70435	2000	3,200,000	3,200,000	3,200,000	9,600,000
		31003001/22020403	Maintenance of Office Building Residential	704	70435	2000	1,500,000	1,700,000	1,700,000	4,900,000
		31003001/22020405	Maintenance of Plants & Generators	704	70435	2000	3,200,000	3,200,000	3,200,000	9,600,000
		31003001/22020406	Other Maintenance Services	704	70435	2000	20,000,000	20,000,000	20,000,000	60,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		31003001/22020410	Maintenace of street lightings (Enugu/Nsukka)	704	70435	2000	100,000,000	120,000,000	120,000,000	340,000,000
		31003001/22020601	Security Services	704	70435	2000	10,000,000	10,000,000	10,000,000	30,000,000
		31003001/22020801	Motor Vehicle Fuel Cost	704	70435	2000	500,000	500,000	500,000	1,500,000
		31003001/22020803	Plant /Generator Fuel Cost	704	70435	2000	2,000,000	2,000,000	2,000,000	6,000,000
		31003001/22020901	Bank Charges (Other than Interest)	704	70435	2000	300,000	300,000	300,000	900,000
		31003001/22021001	Refreshment & Meals	704	70435	2000	350,000	350,000	350,000	1,050,000
		31003001/22021007	Welfare Packages	704	70435	2000	3,000,000	3,500,000	3,500,000	10,000,000
		31003001/22021014	Annual Budget Expenses and Administration	704	70435	2000	400,000	400,000	400,000	1,200,000
		31003001/22021016	Servicom	704	70435	2000	200,000	200,000	200,000	600,000
	Consolidated Rev Fund Charges						**0**	**0**	**0**	0
		54003001/22010102	Pension	704	70435	2000	0	0	0	0
	State Electrification Agency Total						**379,877,406**	**408,348,776**	**416,508,715**	**1,204,734,897**
31004001	**State Electricity Regulatory Commission**									
	Personnel Cost						**554,016,000**	**581,716,800**	**610,802,640**	**1,746,535,440**
		31004001/21010101	Basic Salary	704	70435	2000	330,960,000	347,508,000	364,883,400	1,043,351,400
		31004001/21020101	Housing/Rent Allowance	704	70435	2000	66,192,000	69,501,600	72,976,680	208,670,280
		31004001/21020102	Transport Allowance	704	70435	2000	66,192,000	69,501,600	72,976,680	208,670,280
		31004001/21020103	Meal Subsidy	704	70435	2000	16,548,000	17,375,400	18,244,170	52,167,570
		31004001/21020104	Utility Allowance	704	70435	2000	16,548,000	17,375,400	18,244,170	52,167,570
		31004001/21020107	Domestic Staff Allowance	704	70435	2000	24,480,000	25,704,000	26,989,200	77,173,200
		31004001/21020201	NHIS Contribution	704	70435	2000	16,548,000	17,375,400	18,244,170	52,167,570
		31004001/21020202	Contributory Pensions	704	70435	2000	16,548,000	17,375,400	18,244,170	52,167,570
	Overhead Cost						**125,000,000**	**125,000,000**	**125,000,000**	**375,000,000**
		31004001/22020101	Local Transport & Travel-Training	704	70435	2000	1,000,000	1,000,000	1,000,000	3,000,000
		31004001/22020102	Local Transport & Travel-Others	704	70435	2000	12,000,000	12,000,000	12,000,000	36,000,000
		31004001/22020103	International Transport and Travels – Training	704	70435	2000	20,000,000	20,000,000	20,000,000	60,000,000
		31004001/22020105	Hotel accommodation	704	70435	2000	2,000,000	2,000,000	2,000,000	6,000,000
		31004001/22020203	Internet Access Charges	704	70435	2000	5,800,000	5,800,000	5,800,000	17,400,000
		31004001/22020204	Satellite Broadcasting Access Charges	704	70435	2000	100,000	100,000	100,000	300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		31004001/22020301	Office Stationeries/Computer Consumables	704	70435	2000	6,000,000	6,000,000	6,000,000	18,000,000
		31004001/22020312	Service Materials	704	70435	2000	1,000,000	1,000,000	1,000,000	3,000,000
		31004001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70435	2000	4,600,000	4,600,000	4,600,000	13,800,000
		31004001/22020402	Maintenance of Office Furniture	704	70435	2000	800,000	800,000	800,000	2,400,000
		31004001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70435	2000	100,000	100,000	100,000	300,000
		31004001/22020404	Maintenance of Office IT Equipment	704	70435	2000	2,600,000	2,600,000	2,600,000	7,800,000
		31004001/22020405	Maintenance of Plants/Generators	704	70435	2000	100,000	100,000	100,000	300,000
		31004001/22020406	Other Maintenance Services	704	70435	2000	800,000	800,000	800,000	2,400,000
		31004001/22020101	Local Training	704	70435	2000	500,000	500,000	500,000	1,500,000
		31004001/22020506	Seminar & Conferences	704	70435	2000	2,000,000	2,000,000	2,000,000	6,000,000
		31004001/22020602	Office Rent	704	70435	2000	10,000,000	10,000,000	10,000,000	30,000,000
		31004001/22020710	Monitoring and Evaluation	704	70435	2000	10,000,000	10,000,000	10,000,000	30,000,000
		31004001/22020801	Motor Vehicle Fuel Cost	704	70435	2000	3,600,000	3,600,000	3,600,000	10,800,000
		31004001/22020803	Plant/Generator Fuel Cost	704	70435	2000	700,000	700,000	700,000	2,100,000
		31004001/22020901	Bank Charges(Other Than Interest)	704	70435	2000	400,000	400,000	400,000	1,200,000
		31004001/22020003	Publicity & Advertisements (Awareness creation on Enugu S	704	70435	2000	10,000,000	10,000,000	10,000,000	30,000,000
		31004001/22020007	Welfare Packages	704	70435	2000	700,000	700,000	700,000	2,100,000
		31004001/22020016	Servicom	704	70435	2000	200,000	200,000	200,000	600,000
		31004001/22020026	Common Service (Committee & Commissions)	704	70435	2000	30,000,000	30,000,000	30,000,000	90,000,000
State Electricity Regulatory Commission Total							**679,016,000**	**706,716,800**	**735,802,640**	**2,121,535,440**
34001001	**Ministry of Works and Infrastructure**									
	Personnel Cost						**373,918,654**	**392,614,587**	**412,245,316**	**1,178,778,557**
		34001001/21010101	Basic Salary	704	70443	2000	297,891,880	312,786,474	328,425,798	939,104,152
		34001001/21020101	Housing/Rent Allowance	704	70443	2000	45,857,882	48,150,776	50,558,315	144,566,973
		34001001/21020102	Transport Allowance	704	70443	2000	9,411,964	9,882,562	10,376,690	29,671,217
		34001001/21020103	Meal Subsidy	704	70443	2000	4,848,584	5,091,013	5,345,564	15,285,161
		34001001/21020104	Utility Allowance	704	70443	2000	4,550,624	4,778,155	5,017,063	14,345,842
		34001001/21020105	Entertainment Allowance	704	70443	2000	195,156	204,914	215,159	615,229
		34001001/21020107	Domestic Staff Allowance	704	70443	2000	11,162,564	11,720,692	12,306,727	35,189,983
		34001001/21020111	Hazard Allowance	704	70443	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		34001001/21020131	Arrears Allowance	704	70443	2000	-	-	-	0
Overhead Cost							**1,159,350,000**	**1,165,850,000**	**1,165,850,000**	**3,491,050,000**
		34001001/22020101	Local Travel and Transport - Training	704	70443	2000	4,000,000	4,000,000	4,000,000	12,000,000
		34001001/22020102	Local Travel and Transport - Others	704	70443	2000	15,000,000	17,000,000	17,000,000	49,000,000
		34001001/22020201	Electricity Charges	704	70443	2000	0	0	0	0
		34001001/22020202	Telephone Charges	704	70443	2000	0	0	0	0
		34001001/22020203	Internet Access Charges	704	70443	2000	0	0	0	0
		34001001/22020204	Satellite Broadcasting Access Charges	704	70443	2000	200,000	200,000	200,000	600,000
		34001001/22020205	Water Rate	704	70443	2000	200,000	200,000	200,000	600,000
		34001001/22020206	Sewerage Charges	704	70443	2000	0	0	0	0
		34001001/22020301	Office Stationeries/Computer Consumables	704	70443	2000	13,000,000	13,000,000	13,000,000	39,000,000
		34001001/22020305	Printing and Non Security Documents	704	70443	2000	0	0	0	0
		34001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	704	70443	2000	12,000,000	12,000,000	12,000,000	36,000,000
		34001001/22020402	Maintenance of Office Furniture	704	70443	2000	0	0	0	0
		34001001/22020403	Maintenance of Office Building/Residential Qtrs.	704	70443	2000	20,000,000	20,000,000	20,000,000	60,000,000
		34001001/22020404	Maintenance of Office/IT Equipment	704	70443	2000	600,000	600,000	600,000	1,800,000
		34001001/22020405	Maintenance of Plants & Generators	704	70443	2000	300,000	300,000	300,000	900,000
		34001001/22020406	Other Maintenance Services	704	70443	2000	7,000,000	7,000,000	7,000,000	21,000,000
		34001001/22020410	Maintenance of Street Lightings	704	70443	2000	13,000,000	13,000,000	13,000,000	39,000,000
		34001001/22020413	Minor Road Maintenance	704	70443	2000	10,000,000	10,000,000	10,000,000	30,000,000
		34001001/22020000	Maintenance of Lodge and Gues Houses	704	70443	2000	0	0	0	0
		34001001/22020415	Maintenance Other Infrastructure	704	70443	2000	12,000,000	15,000,000	15,000,000	42,000,000
		34001001/22020501	Local Training	704	70443	2000	6,000,000	7,000,000	7,000,000	20,000,000
		34001001/22020502	International Training	704	70443	2000	9,000,000	9,000,000	9,000,000	27,000,000
		34001001/22020506	Seminars & Conferences	704	70443	2000	3,000,000	3,000,000	3,000,000	9,000,000
		34001001/22020601	Security Services	704	70411	2000	1,500,000	1,500,000	1,500,000	4,500,000
		34001001/22020605	Cleaning & Fumigation Services	704	70443	2000	600,000	600,000	600,000	1,800,000
		34001001/22020704	Engineering Consulting Services	704	70443	2000	3,600,000	3,600,000	3,600,000	10,800,000
		34001001/22020705	Architectural Services	704	70443	2000	3,000,000	3,000,000	3,000,000	9,000,000
		34001001/22020706	Surveying Services	704	70443	2000	3,900,000	3,900,000	3,900,000	11,700,000

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Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		34001001/22020710	Monitoring and Evaluation	704	70443	2000	5,000,000	5,000,000	5,000,000	15,000,000
		34001001/22020801	Motor Vehicle Fuel Cost	704	70443	2000	5,000,000	5,000,000	5,000,000	15,000,000
		34001001/22020802	Other Transport Equipment Fuel Cost (Including ESWAMA	704	70443	2000	1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		34001001/22020803	Plant/Generator Fuel Cost	704	70443	2000	5,000,000	5,000,000	5,000,000	15,000,000
		34001001/22020901	Bank Charges (Other than Interest)	704	70443	2000	50,000	50,000	50,000	150,000
		34001001/22021001	Refreshment & Meals	704	70443	2000	300,000	300,000	300,000	900,000
		34001001/22021003	Publicity and Advertisements	704	70443	2000	4,000,000	4,500,000	4,500,000	13,000,000
		34001001/22021007	Welfare Package	704	70443	2000	600,000	600,000	600,000	1,800,000
		34001001/22021008	Subscription To Professional Bodies	704	70443	2000	1,000,000	1,000,000	1,000,000	3,000,000
		34001001/22021014	Annual Budget Expenses and Administration	704	70443	2000	300,000	300,000	300,000	900,000
		34001001/22021016	Servicom	704	70443	2000	200,000	200,000	200,000	600,000
	Ministry of Works and Infrastructure Total						**1,533,268,654**	**1,558,464,587**	**1,578,095,316**	**4,669,828,557**
36001001	**Ministry of Culture and Tourism**									
	Personnel Cost						**149,264,364**	**156,727,582**	**164,563,961**	**470,555,908**
		36001001/21010101	Basic Salary	708	70820	2000	118,830,090	124,771,595	131,010,174	374,611,859
		36001001/21020101	Housing/Rent Allowance	708	70820	2000	14,199,220	14,909,181	15,654,640	44,763,041
		36001001/21020102	Transport Allowance	708	70820	2000	4,576,208	4,805,018	5,045,269	14,426,496
		36001001/21020103	Meal Subsidy	708	70820	2000	1,790,256	1,879,769	1,973,757	5,643,782
		36001001/21020104	Utility Allowance	708	70820	2000	1,201,616	1,261,697	1,324,782	3,788,094
		36001001/21020105	Entertainment Allowance	701	70131	2000	17,558	18,436	19,358	55,352
		36001001/21020106	Leave Allowance	708	70820	2000	5,656,740	5,939,577	6,236,556	17,832,873
		36001001/21020107	Domestic Staff Allowance	708	70820	2000	763,288	801,452	841,525	2,406,265
		36001001/21020131	Arrears Allowance	708	70820	2000	2,229,388	2,340,857	2,457,900	7,028,146
	Overhead Cost						**19,500,000**	**19,500,000**	**19,500,000**	**58,500,000**
		36001001/22020102	Local Travel and Transport - Others	708	70820	2000	3,500,000	3,500,000	3,500,000	10,500,000
		36001001/22020104	International Transport and Travels - Others	708	70820	2000	0	0	0	0
		36001001/22020205	Water Rates	708	70820	2000	100,000	100,000	100,000	300,000
		36001001/22020301	Office Stationeries/Computer Consumables	708	70820	2000	4,000,000	4,000,000	4,000,000	12,000,000
		36001001/22020304	Magazines & Periodicals	708	70820	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		36001001/22020305	Printing of Non Security Documents	708	70820	2000	2,500,000	2,500,000	2,500,000	7,500,000
		36001001/22020308	Field & Camping Materials Supplies	708	70820	2000	7,000,000	7,000,000	7,000,000	21,000,000
		36001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	708	70820	2000	0	0	0	0
		36001001/22020406	Other Maintenance Services	708	70820	2000	1,000,000	1,000,000	1,000,000	3,000,000
		36001001/22020605	Cleaning & Fumigation Services	708	70820	2000	0	0	0	0
		36001001/22020801	Motor Vehicle Fuel Cost	708	70820	2000	350,000	350,000	350,000	1,050,000
		36001001/22020901	Bank Charges (Other than Interest)	708	70820	2000	100,000	100,000	100,000	300,000
		36001001/ 22021001	Refreshment & Meals	708	70820	2000	500,000	500,000	500,000	1,500,000
		36001001/22021007	Welfare Packages	708	70820	2000	300,000	300,000	300,000	900,000
		36001001/22021014	Annual Budget Expenses and Administration	708	70820	2000	150,000	150,000	150,000	450,000
	Ministry of Culture and Tourism Total						**168,764,364**	**176,227,582**	**184,063,961**	**529,055,908**
36004001	**Council for Arts and Culture**									
	Personnel Cost						**25,643,728**	**26,925,914**	**28,272,210**	**80,841,853**
		36004001/21010101	Basic Salary	708	70820	2000	25,643,728	26,925,914	28,272,210	80,841,853
		36004001/21020202	Contributory Pension	708	70820	2000	-	-	-	0
	Overhead Cost						**2,350,000**	**2,350,000**	**2,350,000**	**7,050,000**
		36004001/22020102	Travels and Transport	708	70820	2000	600,000	600,000	600,000	1,800,000
		36004001/22020202	Telephone Charges	708	70820	2000	300,000	300,000	300,000	900,000
		36004001/22020301	Office Stationary/Computer Consumables	708	70820	2000	300,000	300,000	300,000	900,000
		36004001/22020312	Service Materials	708	70820	2000	500,000	500,000	500,000	1,500,000
		36004001/22020402	Maintenance of Office Furniture	708	70820	2000	200,000	200,000	200,000	600,000
		36004001/22020406	Other Maintenance Services	708	70820	2000	100,000	100,000	100,000	300,000
		36004001/22021001	Refreshment & Meals	708	70820	2000	150,000	150,000	150,000	450,000
		36004001/22021007	Welfare Packages	708	70820	2000	200,000	200,000	200,000	600,000
	Consolidated Rev Fund Charges						**3,800,000**	**3,800,000**	**3,800,000**	**11,400,000**
		36004001/22010101	Gratuity	704	70473	2000	2,000,000	2,000,000	2,000,000	6,000,000
		36004001/22010102	Pension	704	70473	2000	1,000,000	1,000,000	1,000,000	3,000,000
		36004001/22010103	Death Benefit	704	70473	2000	800,000	800,000	800,000	2,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
	Council for Arts and Culture Total						**31,793,728**	**33,075,914**	**34,422,210**	**99,291,853**
36052001	**Tourism Board**									
	Personnel Cost						**35,562,288**	**37,340,402**	**39,207,423**	**112,110,113**
		36052001/21010101	Basic Salary	704	70473	2000	24,589,062	25,818,515	27,109,441	77,517,018
		36052001/21010103	Consolidated Revenue Fund Charges - Salaries	704	70473	2000	1,376,100	1,444,905	1,517,150	4,338,155
		36052001/21020101	Housing/Rent Allowance	704	70473	2000	5,292,880	5,557,524	5,835,400	16,685,804
		36052001/21020102	Transport Allowance	704	70473	2000	1,376,580	1,445,409	1,517,679	4,339,668
		36052001/21020103	Meal Subsidy	704	70473	2000	580,294	609,309	639,774	1,829,377
		36052001/21020104	Utility Allowance	704	70473	2000	641,610	673,691	707,375	2,022,676
		36052001/21020105	Entertainment Allowance	704	70473	2000	-	-	-	0
		36052001/21020106	Leave Allowance	704	70473	2000	1,333,442	1,400,114	1,470,120	4,203,676
		36052001/21020107	Domestic Staff Allowance	704	70473	2000	372,320	390,936	410,483	1,173,739
	Overhead Cost						**14,150,000**	**15,050,000**	**15,050,000**	**44,250,000**
		36052001/22020102	Local Transport & Travel - Others	704	70473	2000	1,000,000	1,000,000	1,000,000	3,000,000
		36052001/22020205	Water Rates	704	70473	2000	300,000	300,000	300,000	900,000
		36052001/22020301	Office Stationary/Computer Consumables	704	70473	2000	800,000	800,000	800,000	2,400,000
		36052001/22020401	Maintenance of Motor Vehicle /Transport Equipment	704	70473	2000	1,000,000	1,000,000	1,000,000	3,000,000
		36052001/22020402	Maintenance of Office Furniture	704	70473	2000	400,000	400,000	400,000	1,200,000
		36052001/22020403	Maintenance of Office Building Residential Qtrs.	704	70473	2000	500,000	500,000	500,000	1,500,000
		36052001/22020404	Maintenance of Office/IT Equipment	704	70473	2000	300,000	300,000	300,000	900,000
		36052001/22020405	Maintenance of Plants & Generators	704	70473	2000	500,000	500,000	500,000	1,500,000
		36052001/22020406	Other Maintenance Services	704	70473	2000	3,000,000	3,000,000	3,000,000	9,000,000
		36052001/22020605	Cleaning &Fumigation Services	704	70473	2000	200,000	200,000	200,000	600,000
		36052001/22020701	Financial Consulting	704	70473	2000	0	0	0	0
		36052001/22020801	Motor Vehicle Fuel Cost	704	70473	2000	900,000	900,000	900,000	2,700,000
		36052001/22020803	Plant /Generator Fuel Cost	704	70473	2000	400,000	400,000	400,000	1,200,000
		36052001/22020901	Bank Charges (Other than Interest)	704	70474	2000	0	0	0	0
		36052001/22021001	Refreshment & Meals	704	70473	2000	500,000	500,000	500,000	1,500,000
		36052001/22021002	Honorarium & Sitting Allowance	704	70473	2000	1,500,000	2,000,000	2,000,000	5,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		36052001/22021003	Publicity & Advertisements	704	70473	2000	2,600,000	3,000,000	3,000,000	8,600,000
		36052001/22021001	Welfare Packages	704	70473	2000	0	0	0	0
		36052001/22021014	Annual Budget Expenses and Administration	704	70473	2000	100,000	100,000	100,000	300,000
		36052001/22021016	Servicom	704	70473	2000	150,000	150,000	150,000	450,000
	Consolidated Rev Fund Charges						**4,000,000**	**4,000,000**	**4,000,000**	**12,000,000**
		36052001/22010101	Gratuity	704	70473	2000	2,000,000	2,000,000	2,000,000	6,000,000
		36052001/22010102	Pension	704	70473	2000	2,000,000	2,000,000	2,000,000	6,000,000
	Tourism Board Total						**53,712,288**	**56,390,402**	**58,257,423**	**168,360,113**
38001001	**State Economic Planning Commission**									
	Personnel Cost						**82,107,306**	**86,212,671**	**90,523,305**	**258,843,282**
		38001001/21010101	Basic Salary	704	70411	2000	62,378,270	65,497,184	68,772,043	196,647,496
		38001001/21020101	Housing/Rent Allowance	704	70411	2000	9,071,154	9,524,712	10,000,947	28,596,813
		38001001/21020102	Transport Allowance	704	70411	2000	1,992,000	2,091,600	2,196,180	6,279,780
		38001001/21020103	Meal Subsidy	704	70411	2000	720,000	756,000	793,800	2,269,800
		38001001/21020104	Utility Allowance	704	70411	2000	918,000	963,900	1,012,095	2,893,995
		38001001/21020105	Entertainment Allowance	704	70411	2000	257,292	270,157	283,664	811,113
		38001001/21020107	Domestic Staff Allowance	704	70411	2000	6,770,590	7,109,120	7,464,575	21,344,285
		38001001/21020111	Hazard Allowance	704	70411	2000	-	-	-	0
		38001001/21020131	Arrears Allowance	704	70411	2000	-	-	-	0
	Overhead Cost						**52,000,000**	**53,100,000**	**53,100,000**	**158,200,000**
		38001001/22020101	Local Travel and Transport - Training	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		38001001/22020102	Local Travel and Transport - Others	704	70411	2000	5,000,000	5,500,000	5,500,000	16,000,000
		38001001/22020202	Telephone Charges	704	70411	2000	100,000	100,000	100,000	300,000
		38001001/22020203	Internet Access Charges	704	70411	2000	200,000	200,000	200,000	600,000
		38001001/22020205	Water Rates	704	70411	2000	100,000	100,000	100,000	300,000
		38001001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	3,500,000	4,000,000	4,000,000	11,500,000
		38001001/22020305	Printing of Non Security Documents	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		38001001/22020312	Service Material	704	70411	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		38001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	704	70411	2000	4,800,000	4,800,000	4,800,000	14,400,000
		38001001/22020402	Maintenance of Office Furniture	704	70411	2000	200,000	200,000	200,000	600,000
		38001001/22020404	Maintenance of Office/IT Equipment	704	70411	2000	600,000	600,000	600,000	1,800,000
		38001001/22020406	Other Maintenance Services	704	70411	2000	200,000	200,000	200,000	600,000
		38001001/22020501	Local Training	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		38001001/22020506	Seminars and Conferences	704	70411	2000	6,000,000	6,000,000	6,000,000	18,000,000
		38001001/22020605	Cleaning & Fumigation Services	704	70411	2000	0	0	0	0
		38001001/22020710	Monitoring & Evaluation	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		38001001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		38001001/22020803	Plant/Generator Fuel Cost	704	70411	2000	700,000	800,000	800,000	2,300,000
		38001001/22020901	Bank Charges	704	70411	2000	400,000	400,000	400,000	1,200,000
		38001001/22021001	Refreshment & Meals	704	70411	2000	1,200,000	1,200,000	1,200,000	3,600,000
		38001001/22021002	Honorarium & Sitting Allowance	701	70132	2000	800,000	800,000	800,000	2,400,000
		38001001/22021007	Welfare Packages	704	70411	2000	200,000	200,000	200,000	600,000
		38001001/22021014	Annual Budget Expenses and Administration	704	70411	2000	7,000,000	7,000,000	7,000,000	21,000,000
State Economic Planning Commission Total							**134,107,306**	**139,312,671**	**143,623,305**	**417,043,282**
38001002	**State Bureau of Statistics**									
	Personnel Cost						**86,777,960**	**91,116,858**	**95,672,701**	**273,567,519**
		38001002/21010101	Basic Salary	704	70411	2000	69,902,940	73,398,087	77,067,991	220,369,018
		38001002/21020102	Salaries & Wages	704	70411	2000	2,082,720	2,186,856	2,296,199	6,565,775
		38001002/21020101	Housing/Rent Allowance	704	70411	2000	10,371,120	10,889,676	11,434,160	32,694,956
		38001002/21020102	Transport Allowance	704	70411	2000	-	-	-	0
		38001002/21020103	Meal Subsidy	704	70411	2000	984,000	1,033,200	1,084,860	3,102,060
		38001002/21020104	Utility Allowance	704	70411	2000	728,400	764,820	803,061	2,296,281
		38001002/21020105	Entertainment Allowance	704	70411	2000	81,600	85,680	89,964	257,244
		38001002/21020107	Domestic Staff Allowance	704	70411	2000	2,627,180	2,758,539	2,896,466	8,282,185
		38001002/21020108	Shift Duty Allowance	704	70411	2000	-	-	-	0
		38001002/21020111	Hazard Allowance	704	70411	2000	-	-	-	0
		38001002/21020131	Arrears Allowance	704	70411	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
	Overhead Cost						**155,400,000**	**158,400,000**	**161,400,000**	**475,200,000**
		38001002/22020101	Local Travel and Transport - Training	704	70412	2000	1,200,000	1,200,000	1,200,000	3,600,000
		38001002/22020102	Local Travel and Transport - Others	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		38001002/22020301	Office Stationeries/Computer Consumables	704	70411	2000	900,000	900,000	900,000	2,700,000
		38001002/22020305	Printing of Non Security Documents	704	70412	2000	12,000,000	15,000,000	18,000,000	45,000,000
		38001002/22020309	Uniforms & Other Clothing	704	70412	2000	0	0	0	0
		38001002/22020312	Service Materials	701	70132	2000	600,000	600,000	600,000	1,800,000
		38001002/22020401	Maintenance of Motor Vehicle/Transport Equipment	701	70132	2000	600,000	600,000	600,000	1,800,000
		38001002/22020402	Maintenance of Office Furniture	701	70132	2000	300,000	300,000	300,000	900,000
		38001002/22020403	Maintenance of Office Building/Residential Qtrs..	701	70132	2000	0	0	0	0
		38001002/22020404	Maintenance of Office/IT Equipment	701	70132	2000	500,000	500,000	500,000	1,500,000
		38001002/22020405	Maintenance of Plants/Generators	701	70132	2000	400,000	400,000	400,000	1,200,000
		38001002/22020406	Other Maintenance Services	704	70412	2000	300,000	300,000	300,000	900,000
		38001002/22020501	Local Training (Training and re-training on improvement of	701	70132	2000	5,000,000	5,000,000	5,000,000	15,000,000
		38001002/22020605	Cleaning & Fumigation Services	701	70132	2000	200,000	200,000	200,000	600,000
		38001002/22020706	Survey Services	706	70610	2000	100,000,000	100,000,000	100,000,000	300,000,000
		38001002/22020305	Printing of Non Security Documents	704	70411	2000	20,000,000	20,000,000	20,000,000	60,000,000
		38001002/22020710	Monitoring and evaluation (Intensive monitoring of MDA ser	701	70132	2000	5,000,000	5,000,000	5,000,000	15,000,000
		38001002/22020801	Motor Vehicle Fuel Cost	704	70412	2000	800,000	800,000	800,000	2,400,000
		38001002/22020803	Plant/Generator Fuel Cost	701	70132	2000	250,000	250,000	250,000	750,000
		38001002/22020901	Bank Charges (Other than Interests)	704	70412	2000	300,000	300,000	300,000	900,000
		38001002/22021001	Refreshment & Meals	701	70132	2000	300,000	300,000	300,000	900,000
		38001002/22021003	Publicity & Advertisements	704	70412	2000	5,000,000	5,000,000	5,000,000	15,000,000
		38001002/22021007	Welfare Packages	701	70132	2000	600,000	600,000	600,000	1,800,000
		38001002/22021014	Annual Budget Expenses & Administration	704	70412	2000	150,000	150,000	150,000	450,000
	State Bureau of Statistics Total						**242,177,960**	**249,516,858**	**257,072,701**	**748,767,519**
51001001	**Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.**									
	Personnel Cost						**69,705,240**	**73,190,502**	**76,850,027**	**219,745,769**
		51001001/21010101	Basic Salary	701	70111	2000	51,038,440	53,590,362	56,269,880	160,898,682
		51001001/21020101	Housing/Rent Allowance	701	70111	2000	7,338,072	7,704,976	8,090,224	23,133,272

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		51001001/21020102	Transport Allowance	701	70111	2000	1,506,800	1,582,140	1,661,247	4,750,187
		51001001/21020103	Meal Subsidy	701	70111	2000	595,200	624,960	656,208	1,876,368
		51001001/21020104	Utility Allowance	701	70111	2000	448,800	471,240	494,802	1,414,842
		51001001/21020105	Entertainment Allowance	701	70111	2000	83,958	88,156	92,564	264,678
		51001001/21020106	Leave Allowance	701	70111	2000	4,463,850	4,687,043	4,921,395	14,072,287
		51001001/21020107	Domestic Staff Allowance	701	70111	2000	4,230,120	4,441,626	4,663,707	13,335,453
		51001001/21020111	Hazard Allowance	701	70111	2000	-	-	-	0
		51001001/21020131	Arrears (Allowances)	701	70111	2000	-	-	-	0
	Overhead Cost						**8,500,000**	**8,500,000**	**8,500,000**	**25,500,000**
		51001001/22020101	Local Transport & Travel-Training	701	70111	2000	0	0	0	0
		51001001/22020102	Local Transport & Travel-Others	701	70111	2000	1,000,000	1,000,000	1,000,000	3,000,000
		51001001/22020203	Internet Access Charges	701	70111	2000	300,000	300,000	300,000	900,000
		51001001/22020301	Office Stationeries/Computer Consumables	701	70111	2000	2,000,000	2,000,000	2,000,000	6,000,000
		51001001/22020303	Newspapers	701	70111	2000	100,000	100,000	100,000	300,000
		51001001/22020305	Printing of Non Security Documents	701	70111	2000	200,000	200,000	200,000	600,000
		51001001/22020312	Service Materials	701	70111	2000	700,000	700,000	700,000	2,100,000
		51001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70111	2000	400,000	400,000	400,000	1,200,000
		51001001/22020402	Maintenance of Office Furniture	701	70111	2000	400,000	400,000	400,000	1,200,000
		51001001/22020404	Maintenance of Office IT Equipment	701	70111	2000	400,000	400,000	400,000	1,200,000
		51001001/22020405	Maintenance of Plants & Generators	701	70111	2000	300,000	300,000	300,000	900,000
		51001001/22020406	Other Maintenance Services	701	70111	2000	500,000	500,000	500,000	1,500,000
		51001001/22020605	Cleaning & Fumigation Services	701	70111	2000	700,000	700,000	700,000	2,100,000
		51001001/22020703	Legal Services	701	70111	2000	0	0	0	0
		51001001/22020801	Motor Vehicle Fuel Cost	701	70111	2000	600,000	600,000	600,000	1,800,000
		51001001/22020803	Plant /Generator Fuel Cost	701	70111	2000	400,000	400,000	400,000	1,200,000
		51001001/22020901	Bank Charges(Other Than Interest)	701	70111	2000	0	0	0	0
		51001001/22021001	Refreshments & Meals	701	70111	2000	500,000	500,000	500,000	1,500,000
		51001001/22021014	Annual Budget Expenses and Administration	701	70111	2000	0	0	0	0
Ministry of Local Govt, Chieftaincy Affairs and Rural Dev. Total							**78,205,240**	**81,690,502**	**85,350,027**	**245,245,769**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
51001002	**Community and Social Development Agency**									
	Personnel Cost						**0**	**0**	**0**	**0**
		51001003/21010101	Basic Salary	705	70560	2000	0	0	0	0
	Overhead Cost						**2,650,000**	**2,650,000**	**2,650,000**	**7,950,000**
		51001002/22020102	Local Transport & Travel-Others	704	70411	2000	500,000	500,000	500,000	1,500,000
		51001002/22020305	Printing of Non Security Documents	704	70411	2000	0	0	0	0
		51001002/22020312	Service Materials	704	70411	2000	200,000	200,000	200,000	600,000
		51001002/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	300,000	300,000	300,000	900,000
		51001002/22020403	Maintenance of Office building & Residential Quarters	706	70620	2000	200,000	200,000	200,000	600,000
		51001002/22020404	Maintenance of Office IT Equipment	704	70411	2000	250,000	250,000	250,000	750,000
		51001002/22020415	Maintenance of Other Infrastructure	704	70411	2000	200,000	200,000	200,000	600,000
		51001002/22020501	Local Training	704	70411	2000	300,000	300,000	300,000	900,000
		51001002/22020605	Cleaning & Fumigation Services	704	70411	2000	200,000	200,000	200,000	600,000
		51001002/22020803	Plant/Generator Fuel Cost	704	70411	2000	300,000	300,000	300,000	900,000
		51001002/22021001	Refreshment & Meals	706	70620	2000	200,000	200,000	200,000	600,000
		51001003/22020102	Local Transport & Travel-Others	706	70620	2000	0	0	0	0
		51001003/22020301	Office Stationeries/Computer Consumables	706	70620	2000	0	0	0	0
		51001003/22020303	Newspaper	704	70411	2000	0	0	0	0
		51001003/22020401	Maintenance of Motor Vehicles/Transport Equipment	706	70620	2000	0	0	0	0
		51001003/22020405	Maintenance of Plants/Generators	706	70620	2000	0	0	0	0
		51001003/22020605	Cleaning & Fumigation Services	706	70620	2000	0	0	0	0
		51001003/22020710	Monitoring and Evaluation	706	70620	2000	0	0	0	0
		51001003/22020801	Motor Vehicle Fuel Cost	706	70620	2000	0	0	0	0
		51001003/22020803	Plant/Generator Fuel Cost	706	70620	2000	0	0	0	0
		51001003/22020901	Bank Charges (Other than Interest)	706	70620	2000	0	0	0	0
		51001003/22021001	Refreshment & Meals	706	70620	2000	0	0	0	0
		51001003/22021014	Annual Budget Expenses and Administration	704	70411	2000	0	0	0	0
Community and Social Development Agency Total							**2,650,000**	**2,650,000**	**2,650,000**	**7,950,000**

51007001 Fire Service Department

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
	Overhead Cost						**67,030,000**	**67,030,000**	**67,030,000**	**201,090,000**
		51007001/22020101	Local Travel and Transport – Training	703	70320	2000	4,000,000	4,000,000	4,000,000	12,000,000
		51007001/22020102	Local Transport & Travel-Others	703	70320	2000	3,000,000	3,000,000	3,000,000	9,000,000
		51007001/22020205	Water Rates	703	70320	2000	500,000	500,000	500,000	1,500,000
		51007001/22020301	Office Stationeries/Computer Consumables	703	70320	2000	1,000,000	1,000,000	1,000,000	3,000,000
		51007001/22020308	Field & Camping Materials Supplies	703	70320	2000	1,000,000	1,000,000	1,000,000	3,000,000
		51007001/22020309	Uniforms & Other Clothing	703	70320	2000	5,500,000	5,500,000	5,500,000	16,500,000
		51007001/22020312	Service Materials	703	70320	2000	5,000,000	5,000,000	5,000,000	15,000,000
		51007001/22020313	Chemicals and Reagents	701	70112	2000	12,000,000	12,000,000	12,000,000	36,000,000
		51007001/22020401	Maintenance of Motor Vehicles/Transport Equipment	703	70320	2000	5,000,000	5,000,000	5,000,000	15,000,000
		51007001/22020402	Maintenance of Office Furniture	703	70320	2000	600,000	600,000	600,000	1,800,000
		51007001/22020403	Maintenance of Office Building Residential	703	70320	2000	500,000	500,000	500,000	1,500,000
		51007001/22020405	Maintenance of Plants & Generators	703	70320	2000	1,800,000	1,800,000	1,800,000	5,400,000
		51007001/22020406	Other Maintenance Services	703	70320	2000	1,800,000	1,800,000	1,800,000	5,400,000
		51007001/22020501	Local Training	703	70320	2000	5,000,000	5,000,000	5,000,000	15,000,000
		51007001/22020506	Seminars and Conferences	704	70481	2000	3,000,000	3,000,000	3,000,000	9,000,000
		51007001/22020605	Cleaning &Fumigation Services	703	70320	2000	0	0	0	0
		51007001/22020801	Motor Vehicle Fuel Cost	703	70320	2000	4,000,000	4,000,000	4,000,000	12,000,000
		51007001/22020802	Other Transport Equipment Fuel Cost	703	70320	2000	500,000	500,000	500,000	1,500,000
		51007001/22020803	Plant /Generator Fuel Cost	703	70320	2000	1,500,000	1,500,000	1,500,000	4,500,000
		51007001/22020901	Bank Charges (Other than Interest)	703	70320	2000	30,000	30,000	30,000	90,000
		51007001/22021001	Refreshment & Meals	703	70320	2000	2,000,000	2,000,000	2,000,000	6,000,000
		51007001/22021003	Publicity and Advertisement	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		51007001/22021007	Welfare Packages	703	70320	2000	2,200,000	2,200,000	2,200,000	6,600,000
		51007001/22021014	Annual Budget Expenses and Administration	703	70320	2000	600,000	600,000	600,000	1,800,000
		51007001/22021016	Servicom	703	70320	2000	1,500,000	1,500,000	1,500,000	4,500,000
	Fire Service Department Total						**67,030,000**	**67,030,000**	**67,030,000**	**201,090,000**
52001001	**Ministry of Water Resources**									
	Personnel Cost						**109,044,240**	**114,496,452**	**120,221,275**	**343,761,967**
		52001001/21010101	Basic Salary	706	70630	2000	86,609,580	90,940,059	95,487,062	273,036,701

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		52001001/21020101	Housing/Rent Allowance	706	70630	2000	11,490,280	12,064,794	12,668,034	36,223,108
		52001001/21020102	Transport Allowance	706	70630	2000	2,326,800	2,443,140	2,565,297	7,335,237
		52001001/21020103	Meal Subsidy	706	70630	2000	1,971,840	2,070,432	2,173,954	6,216,226
		52001001/21020104	Utility Allowance	706	70630	2000	807,600	847,980	890,379	2,545,959
		52001001/21020105	Entertainment Allowance	706	70630	2000	-	-	-	0
		52001001/21020107	Domestic Staff Allowance	706	70630	2000	5,838,140	6,130,047	6,436,549	18,404,736
		52001001/21020131	Arrears (Allowances)	706	70630	2000	-	-	-	0
Overhead Cost							**41,900,000**	**43,000,000**	**43,000,000**	**127,900,000**
		52001001/22020101	Local Travel and Transport - Training	706	70630	2000	2,500,000	2,500,000	2,500,000	7,500,000
		52001001/22020102	Local Travel and Transport - Others	706	70630	2000	4,000,000	4,000,000	4,000,000	12,000,000
		52001001/22020202	Telephone Charges	706	70630	2000	50,000	50,000	50,000	150,000
		52001001/22020301	Office Stationeries/Computer Consumables	706	70630	2000	4,000,000	4,000,000	4,000,000	12,000,000
		52001001/22020305	Printing of Non Security Documents	706	70630	2000	2,000,000	2,000,000	2,000,000	6,000,000
		52001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	706	70630	2000	5,000,000	5,000,000	5,000,000	15,000,000
		52001001/22020402	Maintenance of Office Furniture	706	70630	2000	100,000	100,000	100,000	300,000
		52001001/22020403	Maintenance of Office Building/Residential Qtrs.	706	70630	2000	200,000	200,000	200,000	600,000
		52001001/22020404	Maintenance of Office/IT Equipment	706	70630	2000	100,000	100,000	100,000	300,000
		52001001/22020405	Maintenance of Plants & Generators	706	70630	2000	0	0	0	0
		52001001/22020406	Other Maintenance Services	706	70630	2000	100,000	100,000	100,000	300,000
		52001001/22020501	Local Training	706	70630	2000	3,000,000	3,000,000	3,000,000	9,000,000
		52001001/22020506	Seminars and Conferences(Inc. National Council on water pr	706	70520	8101	11,000,000	12,000,000	12,000,000	35,000,000
		52001001/22020801	Motor Vehicle Fuel Cost	706	70630	2000	1,700,000	1,700,000	1,700,000	5,100,000
		52001001/22020803	Plant/Generator Fuel Cost	706	70630	2000	0	0	0	0
		52001001/22020901	Bank Charges (Other than Interest)	701	70112	2000	350,000	350,000	350,000	1,050,000
		52001001/22021001	Refreshment & Meals	706	70630	2000	600,000	600,000	600,000	1,800,000
		52001001/22021003	Publicity and Advertisements	706	70630	2000	2,000,000	2,000,000	2,000,000	6,000,000
		52001001/22021007	Welfare Packages	706	70630	2000	2,200,000	2,200,000	2,200,000	6,600,000
		52001001/22021014	Annual Budget Expenses and Administration	706	70630	2000	300,000	300,000	300,000	900,000
		52001001/22021021	Special Days/Celebration	706	70630	2000	2,700,000	2,800,000	2,800,000	8,300,000
Ministry of Water Resources Total							**150,944,240**	**157,496,452**	**163,221,275**	**471,661,967**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
52102001	**Enugu State Water Corporation**									
	Personnel Cost						**608,442,740**	**638,864,877**	**670,808,121**	**1,918,115,738**
		52102001/21010101	Basic Salary	706	70630	2000	490,410,680	514,931,214	540,677,775	1,546,019,669
		52102001/21010102	Overtime Payment	706	70630	2000	-	-	-	0
		52102001/21010103	Consolidated Revenue Fund Charges	704	70411	2000	11,611,160	12,191,718	12,801,304	36,604,182
		52102001/21020101	Housing/Rent Allowance	706	70630	2000	66,445,320	69,767,586	73,255,965	209,468,871
		52102001/21020102	Transport Allowance	706	70630	2000	15,217,200	15,978,060	16,776,963	47,972,223
		52102001/21020103	Meal Subsidy	706	70630	2000	7,808,500	8,198,925	8,608,871	24,616,296
		52102001/21020104	Utility Allowance	706	70630	2000	5,305,200	5,570,460	5,848,983	16,724,643
		52102001/21020106	Leave Allowance	706	70630	2000	11,644,680	12,226,914	12,838,260	36,709,854
	Overhead Cost						**539,100,000**	**540,100,000**	**540,100,000**	**1,619,300,000**
		52102001/22020101	Local Travel and Transport Training	706	70630	2000	1,000,000	1,000,000	1,000,000	3,000,000
		52102001/22020102	Local Travel and Transport - Others	706	70630	2000	12,000,000	12,000,000	12,000,000	36,000,000
		52102001/22020201	Electricity Charges	706	70630	2000	100,000,000	100,000,000	100,000,000	300,000,000
		52102001/22020202	Telephone Charges	706	70630	2000	600,000	600,000	600,000	1,800,000
		52102001/22020203	Internet Access Charges	706	70630	2000	1,000,000	1,000,000	1,000,000	3,000,000
		52102001/22020205	Water Rates	706	70630	2000	200,000	200,000	200,000	600,000
		52102001/22020301	Office Stationeries/Computer Consumables	706	70630	2000	7,000,000	7,000,000	7,000,000	21,000,000
		52102001/22020305	Printing of Non Security Documents	706	70630	2000	0	0	0	0
		52102001/22020312	Service Materials	706	70630	2000	3,600,000	3,600,000	3,600,000	10,800,000
		52102001/22020313	Chemical and Reagents	706	70630	2000	200,000,000	200,000,000	200,000,000	600,000,000
		52102001/22020401	Maintenance of Motor Vehicle/Transport Equipment	706	70630	2000	20,000,000	20,000,000	20,000,000	60,000,000
		52102001/22020402	Maintenance of Office Furniture	706	70630	2000	400,000	400,000	400,000	1,200,000
		52102001/22020403	Maintenace of Office Building Residential Qrtrs	706	70630	2000	9,000,000	9,000,000	9,000,000	27,000,000
		52102001/22020404	Maintenance of Office/IT Equipment	706	70630	2000	3,300,000	3,300,000	3,300,000	9,900,000
		52102001/22020405	Maintenance of Plants & Generators	706	70630	2000	30,000,000	30,000,000	30,000,000	90,000,000
		52102001/22020406	Other Maintenance Services	706	70630	2000	30,000,000	30,000,000	30,000,000	90,000,000
		52102001/22020415	Maintenance of Other Infrastructure	706	70630	2000	5,000,000	5,000,000	5,000,000	15,000,000
		52102001/22020501	Local Training	706	70630	2000	5,000,000	5,000,000	5,000,000	15,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		52102001/22020601	Security Services	706	70630	2000	2,000,000	2,000,000	2,000,000	6,000,000
		52102001/22020605	Cleaning & Fumigation Services	706	70630	2000	1,300,000	1,300,000	1,300,000	3,900,000
		52102001/22020701	Financial Consulting	706	70630	2000	24,000,000	24,000,000	24,000,000	72,000,000
		52102001/22020703	Legal Services	706	70630	2000	0	0	0	0
		52102001/22020704	Engineering Services	706	70630	2000	40,000,000	40,000,000	40,000,000	120,000,000
		52102001/22020801	Motor Vehicle Fuel Cost	706	70630	2000	14,000,000	14,000,000	14,000,000	42,000,000
		52102001/22020803	Plant/Generator Fuel Cost	706	70630	2000	1,000,000	1,000,000	1,000,000	3,000,000
		52102001/22020901	Bank Charges (Other than Interest)	706	70630	2000	0	0	0	0
		52102001/22021001	Refreshment & Meals	706	70630	2000	4,500,000	4,500,000	4,500,000	13,500,000
		52102001/22021002	Honorarium and Sitting Allowance	706	70630	2000	0	0	0	0
		52102001/22021003	Publicity and Advertisements	706	70630	2000	10,000,000	10,000,000	10,000,000	30,000,000
		52102001/22021004	Medical Expenses	706	70630	2000	10,000,000	10,000,000	10,000,000	30,000,000
		52102001/22021006	Postages & Courier Services	706	70630	2000	0	0	0	0
		52102001/22021007	Welfare Packages	706	70630	2000	4,000,000	5,000,000	5,000,000	14,000,000
		52102001/22021008	Subscription To Professional Bodies	706	70630	2000	0	0	0	0
		52102001/22021014	Annual Budget Expenses and Administration	706	70630	2000	200,000	200,000	200,000	600,000
	Consolidated Rev Fund Charges						**42,000,000**	**42,000,000**	**42,000,000**	**126,000,000**
		52102001/22010101	Gratuity	706	70630	2000	20,000,000	20,000,000	20,000,000	60,000,000
		52102001/22010102	Pension	706	70630	2000	20,000,000	20,000,000	20,000,000	60,000,000
		52102001/22010103	Death Benefits	706	70630	2000	2,000,000	2,000,000	2,000,000	6,000,000
Enugu State Water Corporation Total							**1,189,542,740**	**1,220,964,877**	**1,252,908,121**	**3,663,415,738**
52103001	**Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS**									
	Personnel Cost						**20,671,360**	**21,704,928**	**22,790,174**	**65,166,462**
		52103001/21010101	Basic Salary	706	70630	2000	20,671,360	21,704,928	22,790,174	65,166,462
		52103001/21020102	Transport Allowance	706	70630	2000	-	-	-	0
	Overhead Cost						**5,430,000**	**5,430,000**	**5,430,000**	**16,290,000**
		52103001/22020102	Local Travel and Transport - Others	706	70630	2000	2,200,000	2,200,000	2,200,000	6,600,000
		52103001/22020105	Hotel accommodation	706	70630	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		52103001/22020301	Office Stationeries/Computer Consumables	706	70630	2000	400,000	400,000	400,000	1,200,000
		52103001/22020312	Service Materials	706	70630	2000	100,000	100,000	100,000	300,000
		52103001/22020401	Maintenance of Motor Vehicle /Transport Equipment	706	70630	2000	500,000	500,000	500,000	1,500,000
		52103001/22020402	Maintenance of Office Furniture	706	70630	2000	100,000	100,000	100,000	300,000
		52103001/22020404	Maintenance of Office / IT Equipment	706	70630	2000	150,000	150,000	150,000	450,000
		52103001/22020405	Maintenance of Plants & Generators	706	70630	2000	100,000	100,000	100,000	300,000
		52103001/22020406	Other Maintenance Services	706	70630	2000	100,000	100,000	100,000	300,000
		52103001/22020501	Local Training	706	70630	2000	200,000	200,000	200,000	600,000
		52103001/22020710	Monitoring and Evaluation	706	70630	2000	50,000	50,000	50,000	150,000
		52103001/22020801	Motor Vehicle Fuel Cost	706	70630	2000	400,000	400,000	400,000	1,200,000
		52103001/22020803	Plant /Generator Fuel Cost	706	70630	2000	0	0	0	0
		52103001/22020901	Bank Charges (Other than Interest)	706	70630	2000	20,000	20,000	20,000	60,000
		52103001/22021001	Refreshment & Meals	706	70630	2000	300,000	300,000	300,000	900,000
		52103001/22021007	Welfare Packages	706	70630	2000	700,000	700,000	700,000	2,100,000
		52103001/22021014	Annual Budget Expenses and Administration	706	70630	2000	110,000	110,000	110,000	330,000
	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS Total						**26,101,360**	**27,134,928**	**28,220,174**	**81,456,462**
52104001	**Small Town Water and Sanitation Agency**									
	Overhead Cost						**5,950,000**	**5,950,000**	**5,950,000**	**17,850,000**
		52104001/22020102	Local Travel and Transport - Others	706	70630	2000	450,000	450,000	450,000	1,350,000
		52104001/22020301	Office Stationeries/Computer Consumables	706	70630	2000	500,000	500,000	500,000	1,500,000
		52104001/22020401	Maintenance of Motor Vehicle /Transport Equipment	706	70630	2000	400,000	400,000	400,000	1,200,000
		52104001/22020402	Maintenance of Office Furniture	706	70630	2000	200,000	200,000	200,000	600,000
		52104001/22020404	Maintenance of Office / IT Equipment	706	70630	2000	100,000	100,000	100,000	300,000
		52104001/22020405	Maintenance of Plants & Generators	706	70630	2000	150,000	150,000	150,000	450,000
		52104001/22020406	Other Maintenance Services	706	70630	2000	200,000	200,000	200,000	600,000
		52104001/22020501	Local Training	706	70630	2000	600,000	600,000	600,000	1,800,000
		52104001/22020605	Cleaning &Fumigation Services	706	70630	2000	200,000	200,000	200,000	600,000
		52104001/22020704	Engineering Services	706	70630	2000	500,000	500,000	500,000	1,500,000
		52104001/22020710	Monitoring and Evaluation	706	70630	2000	1,000,000	1,000,000	1,000,000	3,000,000
		52104001/22020711	OTHER CONSULTING SERVICES	706	70630	2000	600,000	600,000	600,000	1,800,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		52104001/22020801	Motor Vehicle Fuel Cost	706	70630	2000	350,000	350,000	350,000	1,050,000
		52104001/22020803	Plant /Generator Fuel Cost	706	70630	2000	300,000	300,000	300,000	900,000
		52104001/22021007	Welfare Packages	706	70630	2000	200,000	200,000	200,000	600,000
		52104001/22021014	Annual Budget Expenses and Administration	706	70630	2000	200,000	200,000	200,000	600,000
	Small Town Water and Sanitation Agency Total						**5,950,000**	**5,950,000**	**5,950,000**	**17,850,000**
53001001	**Ministry of Housing**									
	Personnel Cost						**61,960,826**	**65,058,867**	**68,311,811**	**195,331,504**
		53001001/21010101	Basic Salary	706	70610	2000	41,280,000	43,344,000	45,511,200	130,135,200
		53001001/21020101	Housing/Rent Allowance	706	70610	2000	7,600,000	7,980,000	8,379,000	23,959,000
		53001001/21020102	Transport Allowance	706	70610	2000	2,004,688	2,104,922	2,210,169	6,319,779
		53001001/21020103	Meal Subsidy	706	70610	2000	554,380	582,099	611,204	1,747,683
		53001001/21020104	Utility Allowance	706	70610	2000	522,438	548,560	575,988	1,646,986
		53001001/21020105	Entertainment Allowance	706	70610	2000	77,120	80,976	85,025	243,121
		53001001/21020106	Leave Allowance	706	70610	2000	6,222,200	6,533,310	6,859,976	19,615,486
		53001001/21020107	Domestic Staff Allowance	706	70610	2000	3,700,000	3,885,000	4,079,250	11,664,250
		53001001/21020131	Arrears (Allowances)	706	70610	2000	-	-	-	0
	Overhead Cost						**21,210,000**	**21,710,000**	**21,710,000**	**64,630,000**
		53001001/22020102	Local Travel and Transport - Others	706	70610	2000	3,000,000	3,500,000	3,500,000	10,000,000
		53001001/22020202	Telephone Charges	706	70610	2000	200,000	200,000	200,000	600,000
		53001001/22020205	Water Rates	706	70630	2000	300,000	300,000	300,000	900,000
		53001001/22020301	Office Stationeries/Computer Consumables	706	70610	2000	1,500,000	1,500,000	1,500,000	4,500,000
		53001001/22020303	Newspapers	706	70610	2000	300,000	300,000	300,000	900,000
		53001001/22020305	Printing of Non Security Documents	706	70610	2000	1,200,000	1,200,000	1,200,000	3,600,000
		53001001/22020312	Service Materials	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		53001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	706	70610	2000	2,200,000	2,200,000	2,200,000	6,600,000
		53001001/22020402	Maintenance of Office Furniture	706	70610	2000	400,000	400,000	400,000	1,200,000
		53001001/22020404	Maintenance of Office / IT Equipment	706	70610	2000	400,000	400,000	400,000	1,200,000
		53001001/22020405	Maintenance of Plants & Generators	706	70610	2000	300,000	300,000	300,000	900,000
		53001001/22020406	Other Maintenance Services	706	70610	2000	2,000,000	2,000,000	2,000,000	6,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		53001001/22020501	Local Training	706	70610	2000	3,000,000	3,000,000	3,000,000	9,000,000
		53001001/22020605	Cleaning & Fumigation Services	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		53001001/22020706	Surveying Services	706	70610	2000	600,000	600,000	600,000	1,800,000
		53001001/22020710	Monitoring and Evaluation	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		53001001/22020801	Motor Vehicle Fuel Cost	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		53001001/22020803	Plant /Generator Fuel Cost	706	70610	2000	400,000	400,000	400,000	1,200,000
		53001001/22020901	Bank Charges (Other than Interest)	706	70610	2000	10,000	10,000	10,000	30,000
		53001001/22021001	Refreshment & Meals	706	70610	2000	500,000	500,000	500,000	1,500,000
		53001001/22021007	Welfare Packages	706	70610	2000	600,000	600,000	600,000	1,800,000
		53001001/22021014	Annual Budget Expenses and Administration	706	70610	2000	300,000	300,000	300,000	900,000
	Ministry of Housing Total						**83,170,826**	**86,768,867**	**90,021,811**	**259,961,504**
60001001	**Ministry of Lands and Urban Development**									
	Personnel Cost						**700,308,220**	**735,323,631**	**772,089,813**	**2,207,721,664**
		60001001/21010101	Basic Salary	706	70610	2000	596,576,260	626,405,073	657,725,327	1,880,706,660
		60001001/21020101	Housing/Rent Allowance	704	70431	2000	64,827,480	68,068,854	71,472,297	204,368,631
		60001001/21020102	Transport Allowance	704	70431	2000	14,731,300	15,467,865	16,241,258	46,440,423
		60001001/21020103	Meal Subsidy	704	70431	2000	6,627,380	6,958,749	7,306,686	20,892,815
		60001001/21020104	Utility Allowance	704	70431	2000	5,041,880	5,293,974	5,558,673	15,894,527
		60001001/21020105	Entertainment Allowance	704	70431	2000	204,120	214,326	225,042	643,488
		60001001/21020107	Domestic Staff Allowance	704	70431	2000	11,384,420	11,953,641	12,551,323	35,889,384
		60001001/21020108	Shift Allowance	706	70610	2000	252,000	264,600	277,830	794,430
		60001001/21020111	Hazard Allowance	706	70610	2000	50,400	52,920	55,566	158,886
		60001001/21020131	Arrears (Allowances)	706	70610	2000	33,380	35,049	36,801	105,230
		60001001/21020135	Wardrobe & Outfit Allowance	704	70431	2000	579,600	608,580	639,009	1,827,189
	Overhead Cost						**84,600,000**	**90,100,000**	**90,100,000**	**264,800,000**
		60001001/22020101	Local Travel and Transport - Training	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		60001001/22020102	Local Travel and Transport - Others	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		60001001/22020202	Telephone Charges	706	70610	2000	0	0	0	0
		60001001/22020203	Internet Access Charges	706	70610	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		60001001/22020205	Water Rate	706	70610	2000	0	0	0	0
		60001001/22020301	Office Stationeries/Computer Consumables	706	70610	2000	2,500,000	2,500,000	2,500,000	7,500,000
		60001001/22020305	Printing of Non Security Documents	706	70610	2000	0	0	0	0
		60001001/22020306	Printing of Security Documents	706	70610	2000	4,000,000	5,000,000	5,000,000	14,000,000
		60001001/22020312	Service Material (Inc. operational cost for 19 town planning	705	70540	2000	22,000,000	22,000,000	22,000,000	66,000,000
		60001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	706	70610	2000	6,000,000	6,000,000	6,000,000	18,000,000
		60001001/22020402	Maintenance of Office Furniture	706	70610	2000	400,000	400,000	400,000	1,200,000
		60001001/22020403	Maintenance of Office Building Residential Quarters	706	70650	2000	1,000,000	1,000,000	1,000,000	3,000,000
		60001001/22020404	Maintenance of Office / IT Equipment	706	70610	2000	10,000,000	10,000,000	10,000,000	30,000,000
		60001001/22020405	Maintenance of Plants & Generators	706	70610	2000	500,000	5,000,000	5,000,000	10,500,000
		60001001/22020406	Other Maintenance Services	706	70610	2000	500,000	500,000	500,000	1,500,000
		60001001/22020415	Maintenance of other infrastructure	706	70610	2000	0	0	0	0
		60001001/22020501	Local Training	706	70610	2000	5,000,000	5,000,000	5,000,000	15,000,000
		60001001/22020605	Cleaning and Fumigation Services	706	70610	2000	0	0	0	0
		60001001/22020703	Legal Services	706	70610	2000	20,000,000	20,000,000	20,000,000	60,000,000
		60001001/22020706	Surveying Services	706	70610	2000	0	0	0	0
		60001001/22020709	Research and Studies	706	70610	2000	0	0	0	0
		60001001/22020710	Monitoring and Evaluation	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		60001001/22020711	OTHER CONSULTING SERVICES	706	70610	2000	0	0	0	0
		60001001/22020801	Motor Vehicle Fuel Cost	706	70610	2000	800,000	800,000	800,000	2,400,000
		60001001/22020803	Plant/Generator Fuel Cost	706	70610	2000	400,000	400,000	400,000	1,200,000
		60001001/22020901	Bank Charges (Other than Interest)	706	70610	2000	0	0	0	0
		60001001/22021001	Refreshment & Meals	706	70610	2000	0	0	0	0
		60001001/22021002	Honorarium & Sitting Allowance	706	70610	2000	0	0	0	0
		60001001/22021003	Publicity & Advertisements	706	70610	2000	0	0	0	0
		60001001/22021007	Welfare Packages	706	70610	2000	8,000,000	8,000,000	8,000,000	24,000,000
		60001001/22021014	Annual Budget Expenses and Administration	706	70610	2000	500,000	500,000	500,000	1,500,000
	Ministry of Lands and Urban Development Total						**784,908,220**	**825,423,631**	**862,189,813**	**2,472,521,664**
60002001	**Office of the Surveyor General**									
	Personnel Cost						**176,933,760**	**185,780,448**	**195,069,470**	**557,783,678**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		60002001/21010101	Basic Salary	706	70610	2000	143,913,760	151,109,448	158,664,920	453,688,128
		60002001/21020101	Housing/Rent Allowance	704	70431	2000	17,825,420	18,716,691	19,652,526	56,194,637
		60002001/21020102	Transport Allowance	704	70431	2000	4,923,600	5,169,780	5,428,269	15,521,649
		60002001/21020103	Meal Subsidy	704	70431	2000	2,138,400	2,245,320	2,357,586	6,741,306
		60002001/21020104	Utility Allowance	704	70431	2000	1,653,100	1,735,755	1,822,543	5,211,398
		60002001/21020105	Entertainment Allowance	704	70431	2000	693,760	728,448	764,870	2,187,078
		60002001/21020107	Domestic Staff Allowance	704	70431	2000	5,785,720	6,075,006	6,378,756	18,239,482
		60002001/21020131	Arrears (Allowances)	706	70610	2000	-	-	-	0
	Overhead Cost						**20,000,000**	**20,500,000**	**20,500,000**	**61,000,000**
		60002001/22020102	Local Travel and Transport - Others	706	70610	2000	2,500,000	3,000,000	3,000,000	8,500,000
		60002001/22020301	Office Stationeries/Computer Consumables	706	70610	2000	4,000,000	4,000,000	4,000,000	12,000,000
		60002001/22020302	Books	706	70610	2000	300,000	300,000	300,000	900,000
		60002001/22020303	Newspapers	706	70610	2000	200,000	200,000	200,000	600,000
		60002001/22020305	Printing of Non Security Documents	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		60002001/22020306	Printing of Security Documents	706	70610	2000	1,500,000	1,500,000	1,500,000	4,500,000
		60002001/22020401	Maintenance of Motor Vehicle /Transport Equipment	706	70610	2000	700,000	700,000	700,000	2,100,000
		60002001/22020402	Maintenance of Office Furniture	706	70610	2000	400,000	400,000	400,000	1,200,000
		60002001/22020403	Maintenance of Office Building Residential Quarters	706	70650	2000	800,000	800,000	800,000	2,400,000
		60002001/22020404	Maintenance of Office / IT Equipment	706	70610	2000	600,000	600,000	600,000	1,800,000
		60002001/22020405	Maintenance of Plants & Generators	706	70610	2000	600,000	600,000	600,000	1,800,000
		60002001/22020501	Local Training	706	70610	2000	800,000	800,000	800,000	2,400,000
		60002001/22020605	Cleaning and Fumigation Services	706	70610	2000	500,000	500,000	500,000	1,500,000
		60002001/22020706	Surveying Services	706	70610	2000	3,000,000	3,000,000	3,000,000	9,000,000
		60002001/22020710	Monitoring and Evaluation	706	70610	2000	1,600,000	1,600,000	1,600,000	4,800,000
		60002001/22020801	Motor Vehicle Fuel Cost	706	70610	2000	900,000	900,000	900,000	2,700,000
		60002001/22020803	Plant/Generator Fuel Cost	706	70610	2000	400,000	400,000	400,000	1,200,000
		60002001/22021016	Servicom	706	70610	2000	200,000	200,000	200,000	600,000
Office of the Surveyor General Total							**196,933,760**	**206,280,448**	**215,569,470**	**618,783,678**

64001001 Ministry of Budget and Planning

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Personnel Cost							**65,861,968**	**69,155,066**	**72,612,820**	**207,629,854**
		64001001/21010101	Basic Salary	704	70411	2000	49,282,124	51,746,230	54,333,542	155,361,896
		64001001/21020101	Housing/Rent Allowance	704	70411	2000	5,219,444	5,480,416	5,754,437	16,454,297
		64001001/21020102	Transport Allowance	704	70411	2000	2,192,504	2,302,129	2,417,236	6,911,869
		64001001/21020103	Meal Subsidy	704	70411	2000	951,456	999,029	1,048,980	2,999,465
		64001001/21020104	Utility Allowance	704	70411	2000	598,264	628,177	659,586	1,886,027
		64001001/21020105	Entertainment Allowance	704	70411	2000	38,922	40,868	42,912	122,702
		64001001/21020106	Leave allowances	704	70411	2000	6,336,468	6,653,291	6,985,956	19,975,715
		64001001/21000107	Domestic Staff Allowance	701	70112	2000	751,140	788,697	828,132	2,367,969
		64001001/21020111	Hazard Allowance	704	70411	2000	-	-	-	0
		64001001/21020131	Arrears (Allowances)	704	70411	2000	491,646	516,228	542,040	1,549,914
Overhead Cost							**521,500,000**	**328,600,000**	**326,600,000**	**1,176,700,000**
		64001001/22020101	Local Transport & Travel-Training	704	70411	2000	12,000,000	12,000,000	12,000,000	36,000,000
		64001001/22020102	Local Transport & Travel-Others	704	70411	2000	20,000,000	20,000,000	20,000,000	60,000,000
		64001001/22020104	International Transport and Travels – Training	704	70411	2000	20,000,000	20,000,000	20,000,000	60,000,000
		64001001/22020105	Hotel accommodation	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		64001001/22020203	Internet Access Charges	704	70411	2000	5,800,000	5,800,000	5,800,000	17,400,000
		64001001/22020204	Satellite Broadcasting Access Charges	704	70411	2000	100,000	100,000	100,000	300,000
		64001001/22020205	Water Rate	704	70411	2000	500,000	500,000	500,000	1,500,000
		64001001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	20,000,000	20,000,000	20,000,000	60,000,000
		64001001/22020303	Newspapers	704	70411	2000	800,000	800,000	800,000	2,400,000
		64001001/22020305	Printing of Non Security Documents (Printing of Budget boo	704	70411	2000	32,000,000	32,000,000	32,000,000	96,000,000
		64001001/22020312	Service Materials (including NGcares SSCU Activities & OGP Operational Cost)	704	70411	2000	225,000,000	25,000,000	23,000,000	273,000,000
		64001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	4,600,000	4,600,000	4,600,000	13,800,000
		64001001/22020402	Maintenance of Office Furniture	704	70411	2000	800,000	800,000	800,000	2,400,000
		64001001/22020403	Maintenance of Office Building/Residential Qtrs..	704	70411	2000	100,000	100,000	100,000	300,000
		64001001/22020404	Maintenance of Office IT Equipment	704	70411	2000	2,600,000	2,600,000	2,600,000	7,800,000
		64001001/22020405	Maintenance of Plants/Generators	704	70411	2000	500,000	600,000	600,000	1,700,000
		64001001/22020406	Other Maintenance Services	704	70411	2000	800,000	800,000	800,000	2,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		64001001/22020501	Local Training (Organising the Periodic budget review for the	704	70411	2000	10,000,000	10,000,000	10,000,000	30,000,000
		64001001/22020506	Seminar & Conferences	701	70132	2000	20,000,000	20,000,000	20,000,000	60,000,000
		64001001/22020605	Cleaning & Fumigation Services	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		64001001/22020710	Monitoring and Evaluation	704	70411	2000	30,000,000	32,000,000	32,000,000	94,000,000
		64001001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	3,600,000	3,600,000	3,600,000	10,800,000
		64001001/22020803	Plant/Generator Fuel Cost	704	70411	2000	700,000	700,000	700,000	2,100,000
		64001001/22020901	Bank Charges(Other Than Interest)	704	70411	2000	400,000	400,000	400,000	1,200,000
		64001001/22021001	Refreshment & Meals	704	70411	2000	2,000,000	2,000,000	2,000,000	6,000,000
		64001001/22021002	Honorarium & Sitting Allowance	704	70411	2000	0	0	0	0
		64001001/22021003	Publicity & Advertisements	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		64001001/22021007	Welfare Packages (Christmas gifts for Staff and Other Well V	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		64001001/22021014	Annual Budget Expenses & Administration (Joint bilateral di	704	70411	2000	50,000,000	50,000,000	50,000,000	150,000,000
		64001001/22021016	Servicom	704	70411	2000	200,000	200,000	200,000	600,000
		64001001/22021026	FN - Common Service (Committee & Commisns) Cost Food	701	70112	2000	45,000,000	50,000,000	50,000,000	145,000,000
	Ministry of Budget and Planning Total						**587,361,968**	**397,755,066**	**399,212,820**	**1,384,329,854**
Grand Total Economic Sector							**25,573,398,296**	**26,559,879,211**	**27,518,045,671**	**79,651,323,178**

Law and Justice Sector

18002001 The State Judiciary

Personnel Cost							**1,570,853,240**	**1,649,395,902**	**1,731,865,697**	**4,952,114,839**
	18002001/21010101	Basic Salary	703	70330	2000	806,547,280	846,874,644	889,218,376	2,542,640,300
	18002001/21020101	Housing/Rent Allowance(Including Judges Accom Allow.)	703	70330	2000	104,299,440	109,514,412	114,990,133	328,803,985
	18002001/21020102	Transport Allowance	703	70330	2000	26,692,780	28,027,419	29,428,790	84,148,989
	18002001/21020103	Meal Subsidy	703	70330	2000	10,566,560	11,094,888	11,649,632	33,311,080
	18002001/21020104	Utility Allowance	703	70330	2000	10,631,980	11,163,579	11,721,758	33,517,317
	18002001/21020105	Entertainment Allowance	703	70330	2000	2,787,580	2,926,959	3,073,307	8,787,846
	18002001/21020106	Leave Allowance	703	70330	2000	7,801,220	8,191,281	8,600,845	24,593,346
	18002001/21020107	Domestic Staff Allowance	703	70330	2000	267,626,800	281,008,140	295,058,547	843,693,487
	18002001/21020111	Hazard Allowance	703	70330	2000	252,829,500	265,470,975	278,744,524	797,044,999

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		18002001/21020119	Personnel Assistant	703	70330	2000	-	-	-	0
		18002001/21020126	Journal Allowance (Newspapers)	703	70330	2000	9,389,420	9,858,891	10,351,836	29,600,147
		18002001/21020131	Arrears (Allowances)	703	70330	2000	48,757,180	51,195,039	53,754,791	153,707,010
		18002001/21020132	Professional Duty Allowance	703	70330	2000	-	-	-	0
		18002001/21020135	Wardrobe & Outfit Allowance	703	70330	2000	6,774,500	7,113,225	7,468,886	21,356,611
		18002001/21020140	Hardship Allowance	703	70330	2000	-	-	-	0
		18002001/21020143	Furniture Allowance	703	70330	2000	7,861,580	8,254,659	8,667,392	24,783,631
		18002001/21020146	Newspaper Allowance	703	70330	2000	753,400	791,070	830,624	2,375,094
		18002001/21020147	Veh Maintenance Allowance	703	70330	2000	7,534,020	7,910,721	8,306,257	23,750,998
	Overhead Cost						**698,100,000**	**698,100,000**	**698,100,000**	**2,094,300,000**
		18002001/22020101	Local Travel and Transport - Training	703	70330	2000	18,500,000	18,500,000	18,500,000	55,500,000
		18002001/22020102	Local Travel and Transport - Others	703	70330	2000	100,000,000	100,000,000	100,000,000	300,000,000
		18002001/22020103	International Transport and Travels - Training	703	70330	2000	200,000,000	200,000,000	200,000,000	600,000,000
		18002001/22020201	Electricity Charges	703	70340	2000	600,000	600,000	600,000	1,800,000
		18002001/22020202	Telephone Charges	703	70330	2000	7,800,000	7,800,000	7,800,000	23,400,000
		18002001/22020203	Internet Access Charges	703	70330	2000	100,000	100,000	100,000	300,000
		18002001/22020204	Satellite Broadcasting Access Charges	703	70330	2000	100,000	100,000	100,000	300,000
		18002001/22020205	Water Rate	703	70330	2000	3,500,000	3,500,000	3,500,000	10,500,000
		18002001/22020206	Sewerage Charges	703	70330	2000	100,000	100,000	100,000	300,000
		18002001/22020301	Office Stationeries/Computer Consumables	703	70330	2000	37,000,000	37,000,000	37,000,000	111,000,000
		18002001/22020302	Books	703	70330	2000	1,600,000	1,600,000	1,600,000	4,800,000
		18002001/22020303	Newspapers	703	70330	2000	0	0	0	0
		18002001/22020304	Magazines and Periodicals	703	70330	2000	1,100,000	1,100,000	1,100,000	3,300,000
		18002001/22020305	Printing of Non Security Documents	703	70330	2000	25,000,000	25,000,000	25,000,000	75,000,000
		18002001/22020306	Printing of Security Documents	703	70330	2000	11,000,000	11,000,000	11,000,000	33,000,000
		18002001/22020309	Uniforms and Other Clothing	703	70330	2000	4,000,000	4,000,000	4,000,000	12,000,000
		18002001/22020312	Service Materials	703	70330	2000	0	0	0	0
		18002001/22020401	Maintenance of Motor Vehicle/Transport Equipment	703	70330	2000	1,400,000	1,400,000	1,400,000	4,200,000
		18002001/22020402	Maintenance of Office Furniture	703	70330	2000	3,500,000	3,500,000	3,500,000	10,500,000
		18002001/22020403	Maintenance of Office Building Residential Quarters	703	70330	2000	8,400,000	8,400,000	8,400,000	25,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		18002001/22020404	Maintenance of Office / IT Equipment	706	70610	2000	1,100,000	1,100,000	1,100,000	3,300,000
		18002001/22020405	Maintenance of Plants and Generators	703	70340	2000	500,000	500,000	500,000	1,500,000
		18002001/22020406	Other Maintenance Services	703	70330	2000	300,000	300,000	300,000	900,000
		18002001/22020501	Local Training	703	70330	2000	2,800,000	2,800,000	2,800,000	8,400,000
		18002001/22020601	Security Services	703	70330	2000	1,500,000	1,500,000	1,500,000	4,500,000
		18002001/22020605	Cleaning and Fumigation Services	703	70330	2000	2,300,000	2,300,000	2,300,000	6,900,000
		18002001/22020703	Legal Services	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		18002001/22020706	Surveying Services	703	70330	2000	400,000	400,000	400,000	1,200,000
		18002001/22020801	Motor Vehicle Fuel Cost	703	70330	2000	1,100,000	1,100,000	1,100,000	3,300,000
		18002001/22020803	Plant/Generator Fuel Cost	703	70330	2000	11,000,000	11,000,000	11,000,000	33,000,000
		18002001/22020901	Bank Charges (Other than Interest)	703	70330	2000	400,000	400,000	400,000	1,200,000
		18002001/22021001	Refreshment and Meals	703	70330	2000	38,000,000	38,000,000	38,000,000	114,000,000
		18002001/22021002	Honorarium and Sitting Allowance	703	70330	2000	21,000,000	21,000,000	21,000,000	63,000,000
		18002001/22021003	Publicity and Advertisements	703	70330	2000	500,000	500,000	500,000	1,500,000
		18002001/22021004	Medical Expenses	703	70320	2000	500,000	500,000	500,000	1,500,000
		18002001/22021006	Postages and Courier Services	703	70330	2000	7,000,000	7,000,000	7,000,000	21,000,000
		18002001/22021007	Welfare Packages	703	70330	2000	166,000,000	166,000,000	166,000,000	498,000,000
		18002001/22021014	Annual Budget Expenses and Administration	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		18002001/22021021	Special Days/Celebrations	703	70330	2000	17,000,000	17,000,000	17,000,000	51,000,000
		18002001/22021022	Donations	703	70330	2000	0	0	0	0
The State Judiciary Total							**2,268,953,240**	**2,347,495,902**	**2,429,965,697**	**7,046,414,839**
18011001	**Judicial Service Commission**									
	Personnel Cost						**15,348,552**	**16,115,980**	**16,921,779**	**48,386,310**
		18011001/21010101	Basic Salary	703	70330	2000	8,972,540	9,421,167	9,892,225	28,285,932
		18011001/21020101	Housing/Rent Allowance	703	70330	2000	1,736,240	1,823,052	1,914,205	5,473,497
		18011001/21020102	Transport Allowance	703	70330	2000	156,240	164,052	172,255	492,547
		18011001/21020103	Meal Subsidy	703	70330	2000	71,592	75,172	78,930	225,694
		18011001/21020104	Utility Allowance	703	70330	2000	60,140	63,147	66,304	189,591
		18011001/21020105	Entertainment Allowance	703	70330	2000	43,260	45,423	47,694	136,377
		18011001/21020106	Leave Allowance	703	70330	2000	1,454,760	1,527,498	1,603,873	4,586,131

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		18011001/21020107	Domestic Staff Allowance	703	70330	2000	2,853,780	2,996,469	3,146,292	8,996,541
		18011001/21020131	Arrears (Allowances)	703	70330	2000	-	-	-	0
		18011001/21020135	Wardrobe/Outfit Allowance	703	70330	2000	-	-	-	0
Overhead Cost							**214,900,000**	**215,900,000**	**215,900,000**	**646,700,000**
		18011001/22020101	Local Travel and Transport - Training	703	70330	2000	0	0	0	0
		18011001/22020102	Local Travel and Transport - Others	703	70330	2000	2,700,000	2,700,000	2,700,000	8,100,000
		18011001/22020205	Water Rates	703	70330	2000	0	0	0	0
		18011001/22020301	Office Stationeries/Computer Consumables	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		18011001/22020302	Books	703	70330	2000	250,000	250,000	250,000	750,000
		18011001/22020305	Printing of Non Security Document	703	70330	2000	0	0	0	0
		18011001/22020312	Service Material	703	70330	2000	200,000	200,000	200,000	600,000
		18011001/22020401	Maintenance of Motor Vehicle/Transport Equipment	703	70330	2000	0	0	0	0
		18011001/22020403	Maintenance of Office Building Residential	703	70330	2000	400,000	400,000	400,000	1,200,000
		18011001/22020404	Maintenance of Office / IT Equipment	703	70330	2000	0	0	0	0
		18011001/22020406	Other Maintenance Services	703	70330	2000	0	0	0	0
		18011001/22020603	Residential Rent	703	70330	2000	120,000,000	120,000,000	120,000,000	360,000,000
		18011001/22020605	Cleaning &Fumigation Services	703	70330	2000	200,000	200,000	200,000	600,000
		18011001/22020703	Legal Services	703	70330	2000	0	0	0	0
		18011001/22020710	Monitoring and Evaluation	703	70330	2000	100,000	100,000	100,000	300,000
		18011001/22020801	Motor Vehicle Fuel Cost	703	70330	2000	0	0	0	0
		18011001/22020901	Bank Charges (Other than Interest)	703	70330	2000	200,000	200,000	200,000	600,000
		18011001/22021001	Refreshment and Meals	703	70330	2000	700,000	700,000	700,000	2,100,000
		18011001/22021002	Honorarium and Sitting Allowance	703	70330	2000	24,000,000	25,000,000	25,000,000	74,000,000
		18011001/22021003	Publicity and Advertisements	703	70330	2000	300,000	300,000	300,000	900,000
		18011001/22021006	Postages and Courier Services	703	70330	2000	200,000	200,000	200,000	600,000
		18011001/22021007	Welfare Packages	703	70330	2000	500,000	500,000	500,000	1,500,000
		18011001/22021011	Recruitment and Appointment (Service Wide	703	70330	2000	60,000,000	60,000,000	60,000,000	180,000,000
		18011001/22021013	Promotion (Service Wide)	703	70330	2000	3,000,000	3,000,000	3,000,000	9,000,000
		18011001/22021014	Annual Budget Expenses and Administration	703	70330	2000	250,000	250,000	250,000	750,000
		18011001/22021021	Special Day Celebration	703	70330	2000	800,000	800,000	800,000	2,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		18011001/22021026	Common services (Committee/Commissions)	703	70330	2000	100,000	100,000	100,000	300,000
	Judicial Service Commission Total						**230,248,552**	**232,015,980**	**232,821,779**	**695,086,310**
26001001	**Ministry of Justice**									
	Personnel Cost						**1,033,964,340**	**1,085,662,557**	**1,139,945,685**	**3,259,572,582**
		26001001/21010101	Basic Salary	703	70330	2000	431,601,040	453,181,092	475,840,147	1,360,622,279
		26001001/21020101	Housing/Rent Allowance	703	70330	2000	70,174,060	73,682,763	77,366,901	221,223,724
		26001001/21020102	Transport Allowance	703	70330	2000	12,674,800	13,308,540	13,973,967	39,957,307
		26001001/21020103	Meal Subsidy	703	70330	2000	5,805,600	6,095,880	6,400,674	18,302,154
		26001001/21020104	Utility Allowance	703	70330	2000	5,120,400	5,376,420	5,645,241	16,142,061
		26001001/21020105	Entertainment Allowance	703	70330	2000	-	-	-	0
		26001001/21020107	Domestic Staff Allowance	703	70330	2000	165,786,500	174,075,825	182,779,616	522,641,941
		26001001/21020111	Hazard Allowance	703	70330	2000	325,052,700	341,305,335	358,370,602	1,024,728,637
		26001001/21020131	Arrears (Allowances)	703	70330	2000	1,182,340	1,241,457	1,303,530	3,727,327
		26001001/21020135	Wardrobe & Outfit Allowance	703	70330	2000	16,566,900	17,395,245	18,265,007	52,227,152
		26001001/21020146	Newspaper Allowance	703	70330	2000	-	-	-	0
	Overhead Cost						**360,550,000**	**370,550,000**	**370,550,000**	**1,101,650,000**
		26001001/22020101	Local Travel and Transport - Training	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26001001/22020102	Local Travel and Transport - Others	703	70330	2000	5,000,000	5,000,000	5,000,000	15,000,000
		26001001/22020104	International Transport and Travels - Others	703	70330	2000	12,000,000	12,000,000	12,000,000	36,000,000
		26001001/22020105	Hotel accommodation	703	70330	2000	3,000,000	3,000,000	3,000,000	9,000,000
		26001001/22020201	Electricity Charges	703	70330	2000	500,000	500,000	500,000	1,500,000
		26001001/22020203	Internet Access Charges	703	70330	2000	800,000	800,000	800,000	2,400,000
		26001001/22020204	Satellite Broadcasting Access Charges	703	70330	2000	800,000	800,000	800,000	2,400,000
		26001001/22020205	Water Rates	703	70330	2000	700,000	700,000	700,000	2,100,000
		26001001/22020206	Sewerage Charges	703	70330	2000	500,000	500,000	500,000	1,500,000
		26001001/22020301	Office Stationeries/Computer Consumables	703	70330	2000	50,000,000	50,000,000	50,000,000	150,000,000
		26001001/22020302	Books	703	70330	2000	20,000,000	20,000,000	20,000,000	60,000,000
		26001001/22020303	Newspapers	703	70330	2000	500,000	500,000	500,000	1,500,000
		26001001/22020304	Magazines and Periodicals	703	70330	2000	300,000	300,000	300,000	900,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		26001001/22020305	Printing of Non Security Documents	703	70330	2000	6,000,000	6,000,000	6,000,000	18,000,000
		26001001/22020306	Printing of Security Documents	703	70330	2000	2,500,000	2,500,000	2,500,000	7,500,000
		26001001/22020309	Uniforms & other Clothings	703	70330	2000	0	0	0	0
		26001001/22020312	Service Material/Law Report	703	70330	2000	60,000,000	60,000,000	60,000,000	180,000,000
		26001001/22020401	Maintenance of Motor Vehicle/Transport Equipment	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26001001/22020402	Maintenance of Office Furniture	703	70330	2000	4,000,000	4,000,000	4,000,000	12,000,000
		26001001/22020403	Maintenance of Office Building Residential Quarters	703	70330	2000	3,000,000	3,000,000	3,000,000	9,000,000
		26001001/22020404	Maintenance of Office / IT Equipment	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26001001/22020405	Maintenance of Plants and Generators	703	70330	2000	800,000	800,000	800,000	2,400,000
		26001001/22020406	Other Maintenance Services	703	70330	2000	1,200,000	1,200,000	1,200,000	3,600,000
		26001001/22020501	Local Training	703	70330	2000	5,000,000	5,000,000	5,000,000	15,000,000
		26001001/22020503	Training and staff Development	703	70330	2000	4,000,000	4,000,000	4,000,000	12,000,000
		26001001/22020506	Seminar and Conferences	703	70330	2000	10,000,000	10,000,000	10,000,000	30,000,000
		26001001/22020601	Security Services	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26001001/22020605	Cleaning and Fumigation Services	706	70610	2000	700,000	700,000	700,000	2,100,000
		26001001/22020703	Legal Services	703	70330	2000	120,000,000	130,000,000	130,000,000	380,000,000
		26001001/22020709	Research and Studies	703	70330	2000	0	0	0	0
		26001001/22020710	Monitoring and Evaluation	703	70330	2000	10,000,000	10,000,000	10,000,000	30,000,000
		26001001/22020711	OTHER CONSULTING SERVICES	703	70330	2000	7,000,000	7,000,000	7,000,000	21,000,000
		26001001/22020801	Motor Vehicle Fuel Cost	703	70330	2000	6,000,000	6,000,000	6,000,000	18,000,000
		26001001/22020803	Plant/Generator Fuel Cost	703	70330	2000	800,000	800,000	800,000	2,400,000
		26001001/22020901	Bank Charges	703	70330	2000	750,000	750,000	750,000	2,250,000
		26001001/22021001	Refreshment & Meals	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		26001001/22021002	Honorarium and Sitting Allowance	703	70330	2000	5,000,000	5,000,000	5,000,000	15,000,000
		26001001/22021003	Publicity and Advertisements	703	70330	2000	5,000,000	5,000,000	5,000,000	15,000,000
		26001001/22021007	Welfare Packages	703	70330	2000	3,000,000	3,000,000	3,000,000	9,000,000
		26001001/22021008	Subscription To Professional Bodies	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26001001/22021014	Annual Budget Expenses and Administration	703	70330	2000	300,000	300,000	300,000	900,000
		26001001/22021016	Servicom	703	70330	2000	400,000	400,000	400,000	1,200,000
Ministry of Justice Total							**1,394,514,340**	**1,456,212,557**	**1,510,495,685**	**4,361,222,582**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
26003001	**Legal Aids Council**									
	Personnel Cost						**0**	**0**	**0**	**0**
		26003001/21010101	Basic Salary	703	70330	2000	0	0	0	0
	Overhead Cost						**2,800,000**	**2,800,000**	**2,800,000**	**8,400,000**
		26003001/22020101	Local Travels & Transport - Training	703	70330	2000	0	0	0	0
		26003001/22020102	Local Travel & Transport - Others	703	70330	2000	800,000	800,000	800,000	2,400,000
		26003001/22020202	Telephone Charges	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22020203	Internet Access	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22020301	Office Stationeries/Computer Consumables	703	70330	2000	800,000	800,000	800,000	2,400,000
		26003001/22020303	Newspapers	703	70330	2000	0	0	0	0
		26003001/22020304	Magazines & Periodicals	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22020402	Maintenance of Office Furniture	703	70330	2000	0	0	0	0
		26003001/22020405	Maintenance of Plants/Generators	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22020406	Other Maintenance Services	703	70330	2000	200,000	200,000	200,000	600,000
		26003001/22020605	Cleaning & Fumigation Services	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22020801	Motor Vehicle Fuel Cost	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22020803	Plant & Generator Fuel Cost	703	70330	2000	100,000	100,000	100,000	300,000
		26003001/22021001	Refreshments & Meals	703	70330	2000	300,000	300,000	300,000	900,000
		26003001/22021006	Postages & Courier Services	703	70330	2000	0	0	0	0
Legal Aids Council Total							**2,800,000**	**2,800,000**	**2,800,000**	**8,400,000**
26007001	**Citizens' Rights and Mediation Centre**									
	Overhead Cost						**14,350,000**	**14,350,000**	**14,350,000**	**43,050,000**
		26007001/22020102	Local Travel and Transport - Others	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26007001/22020202	Telephone Charges	703	70330	2000	0	0	0	0
		26007001/22020203	Internet Access Charges	703	70330	2000	200,000	200,000	200,000	600,000
		26007001/22020205	Water Rates	710	71080	2000	0	0	0	0
		26007001/22020301	Office Stationeries/Computer Consumables	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		26007001/22020303	Newspapers	710	71080	2000	100,000	100,000	100,000	300,000
		26007001/22020304	Magazines & Periodicals	710	71080	2000	500,000	500,000	500,000	1,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		26007001/22020305	Printing of Non Security Documents	703	70330	2000	350,000	350,000	350,000	1,050,000
		26007001/22020312	Service Materials	703	70330	2000	800,000	800,000	800,000	2,400,000
		26007001/22020401	Maintenance of Motor Vehicle/Transport Equipment	703	70330	2000	800,000	800,000	800,000	2,400,000
		26007001/22020402	Maintenance of Office Furniture	703	70330	2000	250,000	250,000	250,000	750,000
		26007001/22020404	Maintenance of Office / IT Equipment	703	70330	2000	200,000	200,000	200,000	600,000
		26007001/22020405	Maintenance of Plants and Generators	703	70330	2000	100,000	100,000	100,000	300,000
		26007001/22020406	Other Maintenance Services	703	70330	2000	0	0	0	0
		26007001/22020501	Local Training	703	70330	2000	400,000	400,000	400,000	1,200,000
		26007001/22020503	Training and Staff Development	703	70330	2000	500,000	500,000	500,000	1,500,000
		26007001/22020506	Seminar and Conferences	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26007001/22020605	Cleaning and Fumigation Services	703	70330	2000	400,000	400,000	400,000	1,200,000
		26007001/22020703	Legal Services	703	70330	2000	800,000	800,000	800,000	2,400,000
		26007001/22020801	Motor Vehicle Fuel Cost	703	70330	2000	600,000	600,000	600,000	1,800,000
		26007001/22020803	Plant/Generator Fuel Cost	703	70330	2000	200,000	200,000	200,000	600,000
		26007001/22020901	Bank Charges (Other than Interest)	703	70330	2000	0	0	0	0
		26007001/22021001	Refreshment & Meals	710	71080	2000	400,000	400,000	400,000	1,200,000
		26007001/22021002	Honorarium & Sitting Allowance	710	71080	2000	100,000	100,000	100,000	300,000
		26007001/22021003	Publicity & Advertisements	710	71080	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26007001/22021007	Welfare Packages	703	70330	2000	400,000	400,000	400,000	1,200,000
		26007001/22021014	Annual Budget Expenses and Administration	703	70330	2000	100,000	100,000	100,000	300,000
		26007001/22021016	Servicom	710	71080	2000	150,000	150,000	150,000	450,000
	Citizens' Rights and Mediation Centre Total						**14,350,000**	**14,350,000**	**14,350,000**	**43,050,000**
26007002	**Administrator-General/Public Trustees**									
	Overhead Cost						**2,450,000**	**2,450,000**	**2,450,000**	**7,350,000**
		26007002/22020102	Local Travel & Transport - Others	703	70330	2000	300,000	300,000	300,000	900,000
		26007002/22020206	Sewage Charges	703	70330	2000	100,000	100,000	100,000	300,000
		26007002/22020301	Office Stationeries/Computer Consumables	703	70330	2000	500,000	500,000	500,000	1,500,000
		26007002/22020305	Printing of Non Security Documents	703	70330	2000	100,000	100,000	100,000	300,000
		26007002/22020312	Service Materials	703	70330	2000	300,000	300,000	300,000	900,000
		26007002/22020404	Maintenance of Office/IT Equipment	703	70330	2000	200,000	200,000	200,000	600,000
		26007002/22020406	Other Maintenance Services	703	70330	2000	200,000	200,000	200,000	600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		26007002/22020503	Training and staff Development	703	70330	2000	200,000	200,000	200,000	600,000
		26007002/22020605	Cleaning and Fumigation Services	703	70330	2000	100,000	100,000	100,000	300,000
		26007002/22021003	Publicity & Advertisements	703	70330	2000	250,000	250,000	250,000	750,000
		26007002/22021014	Annual Budget Expenses and Administration	703	70330	2000	100,000	100,000	100,000	300,000
		26007002/22021016	Servicom	703	70330	2000	100,000	100,000	100,000	300,000
	Administrator-General/Public Trustees Total						**2,450,000**	**2,450,000**	**2,450,000**	**7,350,000**
26007003	**Enugu State Justice Reform Team**									
	Overhead Cost						**19,500,000**	**19,500,000**	**19,500,000**	**58,500,000**
		26007003/22020102	Local Travel and Transport - Others	703	70330	2000	800,000	800,000	800,000	2,400,000
		26007003/22020202	Telephone Charges	703	70330	2000	100,000	100,000	100,000	300,000
		26007003/22020203	Internet Access Charges	703	70330	2000	250,000	250,000	250,000	750,000
		26007003/22020204	Satellite Broadcasting Access Charge	703	70330	2000	200,000	200,000	200,000	600,000
		26007003/22020301	Office Stationeries/Computer Consumables	703	70330	2000	2,500,000	2,500,000	2,500,000	7,500,000
		26007003/22020303	Newspapers	703	70330	2000	150,000	150,000	150,000	450,000
		26007003/22020304	Magazines & Periodicals	703	70330	2000	100,000	100,000	100,000	300,000
		26007003/22020305	Printing of Non Security Documents	703	70330	2000	3,800,000	3,800,000	3,800,000	11,400,000
		26007003/22020312	Service Materials (Witnesses Support Unit expenses)	703	70330	2000	100,000	100,000	100,000	300,000
		26007003/22020401	Maintenance of Motor Vehicle/Transport Equipment	703	70330	2000	800,000	800,000	800,000	2,400,000
		26007003/22020402	Maintenance of Office Furniture	703	70330	2000	700,000	700,000	700,000	2,100,000
		26007003/22020404	Maintenance of Office / IT Equipment	703	70330	2000	200,000	200,000	200,000	600,000
		26007003/22020405	Maintenance of Plants and Generators	703	70330	2000	200,000	200,000	200,000	600,000
		26007003/22020406	Other Maintenance Services	703	70330	2000	300,000	300,000	300,000	900,000
		26007003/22020501	Local Training	703	70330	2000	500,000	500,000	500,000	1,500,000
		26007003/22020503	Training and Staff Development	703	70330	2000	0	0	0	0
		26007003/22020506	Seminar and Conferences	703	70330	2000	0	0	0	0
		26007003/22020605	Cleaning and Fumigation Services	703	70330	2000	200,000	200,000	200,000	600,000
		26007003/22020703	Legal Services	703	70330	2000	1,800,000	1,800,000	1,800,000	5,400,000
		26007003/22020709	Research and Documentation	703	70330	2000	1,700,000	1,700,000	1,700,000	5,100,000
		26007003/22020803	Plant/Generator Fuel Cost	703	70330	2000	300,000	300,000	300,000	900,000
		26007003/22020901	Bank Charges (Other than Interest)	703	70330	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		26007003/22021001	Refreshment & Meals	703	70330	2000	1,200,000	1,200,000	1,200,000	3,600,000
		26007003/22021002	Honorarium & Sitting Allowance	703	70330	2000	1,500,000	1,500,000	1,500,000	4,500,000
		26007003/22021003	Publicity & Advertisements	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26007003/22021007	Welfare Packages	703	70330	2000	0	0	0	0
		26007003/22021014	Annual Budget Expenses and Administration	703	70330	2000	100,000	100,000	100,000	300,000
	Enugu State Justice Reform Team Total						**19,500,000**	**19,500,000**	**19,500,000**	**58,500,000**
26052001	**Customary Court of Appeal**									
	Personnel Cost						**2,744,519,996**	**2,881,745,996**	**3,025,833,296**	**8,652,099,287**
		26052001/21010101	Basic Salary	703	70330	2000	1,137,426,432	1,194,297,754	1,254,012,641	3,585,736,827
		26052001/21020101	Housing/Rent Allowance	703	70330	2000	296,335,634	311,152,416	326,710,036	934,198,086
		26052001/21020102	Transport Allowance	703	70330	2000	284,393,634	298,613,316	313,543,981	896,550,931
		26052001/21020103	Meal Subsidy	703	70330	2000	332,156,440	348,764,262	366,202,475	1,047,123,177
		26052001/21020104	Utility Allowance	703	70330	2000	278,467,356	292,390,724	307,010,260	877,868,340
		26052001/21020105	Entertainment Allowance	703	70330	2000	-	-	-	0
		26052001/21020106	Leave Allowance	703	70330	2000	-	-	-	0
		26052001/21020107	Domestic Staff Allowance	703	70320	2000	415,740,500	436,527,525	458,353,901	1,310,621,926
		26052001/21020108	Shift Duty (Allowance)	703	70330	2000	-	-	-	0
		26052001/21020111	Hazard Allowance	703	70310	2000	-	-	-	0
		26052001/21020113	Teaching Allowance	703	70330	2000	-	-	-	0
		26052001/21020119	Personnel Assistant	703	70330	2000	-	-	-	0
		26052001/21020126	Newspapers Allowance	703	70330	2000	-	-	-	0
		26052001/21020131	Arrears (Allowances)	703	70330	2000	-	-	-	0
		26052001/21020132	Professional Duty Allowance	703	70330	2000	-	-	-	0
		26052001/21020135	Wardrobe/Outfit Allowance	703	70330	2000	-	-	-	0
		26052001/21020143	Furniture Allowance	703	70330	2000	-	-	-	0
		26052001/21020146	Newspaper Allowance	703	70330	2000	-	-	-	0
		26052001/21020147	Veh Maintenance Allowance	703	70330	2000	-	-	-	0
	Overhead Cost						**156,500,000**	**161,200,000**	**161,200,000**	**478,900,000**
		26052001/22020101	Local Transport & Travel-Training	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		26052001/22020102	Local Transport & Travel-Others	703	70330	2000	5,800,000	6,000,000	6,000,000	17,800,000
		26052001/22020104	International Transport & Travel - Others	703	70330	2000	20,000,000	22,000,000	22,000,000	64,000,000
		26052001/22020202	Telephone Charges	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26052001/22020203	Internet Access Charges	703	70330	2000	500,000	500,000	500,000	1,500,000
		26052001/22020204	Satellite Broadcasting Access Charges	703	70330	2000	500,000	500,000	500,000	1,500,000
		26052001/22020205	Water Rate	703	70330	2000	600,000	600,000	600,000	1,800,000
		26052001/22020206	Sewage Charges	703	70330	2000	600,000	600,000	600,000	1,800,000
		26052001/22020301	Office Stationeries/Computer Consumables	703	70330	2000	45,000,000	45,000,000	45,000,000	135,000,000
		26052001/22020303	Newspapers	703	70330	2000	200,000	200,000	200,000	600,000
		26052001/22020304	Magazines and Periodicals	703	70330	2000	2,400,000	2,500,000	2,500,000	7,400,000
		26052001/22020305	Printing of Non Security Documents	703	70330	2000	3,000,000	3,000,000	3,000,000	9,000,000
		26052001/22020309	Uniforms & Other Clothing	703	70330	2000	0	0	0	0
		26052001/22020312	Service Materials	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26052001/22020401	Maintenance of Motor Vehicles/Transport Equipment	703	70330	2000	1,600,000	1,600,000	1,600,000	4,800,000
		26052001/22020402	Maintenance of Office Furniture	703	70330	2000	2,000,000	2,000,000	2,000,000	6,000,000
		26052001/22020403	Maintenance of Office Building/Residential Qtrs..	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		26052001/22020404	Maintenance of Office IT Equipment	703	70330	2000	600,000	700,000	700,000	2,000,000
		26052001/22020405	Maintenance of Plants/Generators	703	70330	2000	1,400,000	1,500,000	1,500,000	4,400,000
		26052001/22020406	Other Maintenance Services	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		26052001/22020501	Local Training	703	70330	2000	0	0	0	0
		26052001/22020601	Security Services	703	70350	2000	0	0	0	0
		26052001/22020605	Cleaning & Fumigation Services	703	70330	2000	600,000	600,000	600,000	1,800,000
		26052001/22020703	Legal Services	703	70330	2000	1,000,000	1,000,000	1,000,000	3,000,000
		26052001/22020711	OTHER CONSULTING SERVICES	703	70330	2000	0	0	0	0
		26052001/22020801	Motor Vehicle Fuel Cost	703	70330	2000	3,000,000	3,000,000	3,000,000	9,000,000
		26052001/22020803	Plant/Generator Fuel Cost	703	70330	2000	300,000	300,000	300,000	900,000
		26052001/22020901	Bank Charges (Other than Interest)	703	70330	2000	500,000	500,000	500,000	1,500,000
		26052001/22021001	Refreshment & Meals	703	70330	2000	12,000,000	12,000,000	12,000,000	36,000,000
		26052001/22021002	Honorarium & Sitting Allowance	703	70330	2000	45,000,000	47,000,000	47,000,000	139,000,000
		26052001/22021003	Publicity & Advertisements	703	70330	2000	900,000	1,000,000	1,000,000	2,900,000
		26052001/22021006	Postage & Courier Services	703	70330	2000	400,000	500,000	500,000	1,400,000

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		26052001/22021014	Annual Budget Expenses and Administration	703	70350	2000	800,000	800,000	800,000	2,400,000
		26052001/22021016	Servicom	701	70133	2000	800,000	800,000	800,000	2,400,000
	Customary Court of Appeal Total						**2,901,019,996**	**3,042,945,996**	**3,187,033,296**	**9,130,999,287**
Grand Total Law and Justice Sector							**6,833,836,128**	**7,117,770,434**	**7,399,416,456**	**21,351,023,019**

Regional Sector

65001001 Enugu Capital Territory Development Authority

Personnel Cost							**143,843,200**	**151,035,360**	**158,587,128**	**453,465,688**
	65001001/21010101	Basic Salary	706	70610	2000	129,964,400	136,462,620	143,285,751	409,712,771
	65001001/21020101	Housing/Rent Allowance	706	70610	2000	8,947,220	9,394,581	9,864,310	28,206,111
	65001001/21020102	Transport Allowance	706	70610	2000	2,010,900	2,111,445	2,217,017	6,339,362
	65001001/21020103	Meal Subsidy	706	70610	2000	871,800	915,390	961,160	2,748,350
	65001001/21020104	Utility Allowance	706	70610	2000	713,400	749,070	786,524	2,248,994
	65001001/21020105	Entertainment Allowance	706	70610	2000	16,800	17,640	18,522	52,962
	65001001/21020107	Domestic Staff Allowance	706	70610	2000	834,020	875,721	919,507	2,629,248
	65001001/21020108	Shift Duty	706	70610	2000	212,560	223,188	234,347	670,095
	65001001/21020111	Hazard Allowance	706	70610	2000	102,900	108,045	113,447	324,392
	65001001/21020131	Arrears (Allowance)	706	70610	2000	169,200	177,660	186,543	533,403
Overhead Cost							**137,250,000**	**149,390,000**	**149,390,000**	**436,030,000**
	65001001/22020101	Local Transport & Travel-Training	706	70610	2000	3,000,000	3,000,000	3,000,000	9,000,000
	65001001/22020102	Local Transport & Travel - Others	706	70610	2000	6,000,000	6,000,000	6,000,000	18,000,000
	65001001/22020104	International Transport & Travel-Others	706	70610	2000	15,000,000	15,000,000	15,000,000	45,000,000
	65001001/22020105	Hotel accommodation	706	70610	2000	0	0	0	0
	65001001/22020201	Electricity Charge	706	70610	2000	0	0	0	0
	65001001/22020203	Internet Access Charges	706	70610	2000	600,000	700,000	700,000	2,000,000
	65001001/22020205	Water Rates	706	70620	2000	300,000	300,000	300,000	900,000
	65001001/22020301	Office Stationeries/Computer Consumables	706	70610	2000	5,500,000	6,000,000	6,000,000	17,500,000
	65001001/22020302	Books	706	70610	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		65001001/22020303	Newspapers	706	70610	2000	100,000	100,000	100,000	300,000
		65001001/22020305	Printing of Non Security Documents	706	70620	2000	10,000,000	10,000,000	10,000,000	30,000,000
		65001001/22020306	Printing of Security Documents	706	70610	2000	0	0	0	0
		65001001/22020309	Uniforms & Other Clothing	706	70610	2000	4,000,000	4,000,000	4,000,000	12,000,000
		65001001/22020312	Service Materials	706	70610	2000	6,000,000	6,500,000	6,500,000	19,000,000
		65001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	706	70610	2000	20,000,000	25,000,000	25,000,000	70,000,000
		65001001/22020402	Maintenance of Office Furniture	706	70610	2000	1,000,000	1,200,000	1,200,000	3,400,000
		65001001/22020404	Maintenance of Office IT Equipment	706	70610	2000	600,000	700,000	700,000	2,000,000
		65001001/22020405	Maintenance of Plants/Generators	706	70610	2000	500,000	600,000	600,000	1,700,000
		65001001/22020403	Other Maintenance Services	706	70610	2000	4,500,000	5,000,000	5,000,000	14,500,000
		65001001/22020501	Local Training	706	70610	2000	1,000,000	1,000,000	1,000,000	3,000,000
		65001001/22020506	Seminar and Conferences	706	70620	2000	1,200,000	1,200,000	1,200,000	3,600,000
		65001001/22020605	Cleaning & Fumigation Services	706	70610	2000	1,500,000	1,500,000	1,500,000	4,500,000
		65001001/22020703	Legal Services	706	70610	2000	5,000,000	5,000,000	5,000,000	15,000,000
		65001001/22020710	Monitoring and Evaluation	706	70610	2000	30,000,000	35,000,000	35,000,000	100,000,000
		65001001/22020801	Motor Vehicle Fuel Cost	706	70610	2000	5,000,000	5,000,000	5,000,000	15,000,000
		65001001/22020803	Plant/Generator Fuel Cost	706	70610	2000	800,000	800,000	800,000	2,400,000
		65001001/22020901	Bank Charges (Other than Interest)	706	70610	2000	50,000	50,000	50,000	150,000
		65001001/22021001	Refreshment & Meals	706	70610	2000	2,000,000	2,000,000	2,000,000	6,000,000
		65001001/22021002	Honorarium & Sitting Allowance	706	70610	2000	2,000,000	2,000,000	2,000,000	6,000,000
		65001001/22021003	Publicity & Advertisements	706	70610	2000	8,000,000	8,500,000	8,500,000	25,000,000
		65001001/22021006	Postages & Courier Services	701	70133	2000	0	0	0	0
		65001001/22021007	Welfare Packages	706	70610	2000	3,000,000	3,000,000	3,000,000	9,000,000
		65001001/22021013	Promotion (Service Wide)	706	70610	2000	0	0	0	0
		65001001/22021014	Annual Budget Expenses and Administration	706	70620	2000	400,000	40,000	40,000	480,000
		65001001/22021016	Servicom	706	70620	2000	200,000	200,000	200,000	600,000
		65001001/22021021	Special Day Celebration	706	70620	2000	0	0	0	0
	Enugu Capital Territory Development Authority Total						**281,093,200**	**300,425,360**	**307,977,128**	**889,495,688**
Grand Total Regional Sector							**281,093,200**	**300,425,360**	**307,977,128**	**889,495,688**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Social Sector										
13001001	**Ministry of Youth and Sport**									
	Personnel Cost						**181,251,300**	**190,313,865**	**199,829,558**	**571,394,723**
		13001001/21010101	Basic Salary	708	70810	2000	122,357,160	128,475,018	134,898,769	385,730,947
		13001001/21020101	Housing/Rent Allowance	710	71080	2000	19,901,540	20,896,617	21,941,448	62,739,605
		13001001/21020102	Transport Allowance	708	70810	2000	3,192,000	3,351,600	3,519,180	10,062,780
		13001001/21020103	Meal Subsidy	708	70810	2000	1,442,400	1,514,520	1,590,246	4,547,166
		13001001/21020104	Utility Allowance	710	71050	2000	1,224,000	1,285,200	1,349,460	3,858,660
		13001001/21020105	Entertainment Allowance	708	70810	2000	1,412,640	1,483,272	1,557,436	4,453,348
		13001001/21020107	Domestic Staff Allowance	710	71030	2000	31,721,560	33,307,638	34,973,020	100,002,218
		13001001/21020131	Arrears (Allowances)	710	71050	2000	-	-	-	0
	Overhead Cost						**192,660,000**	**194,860,000**	**194,860,000**	**582,380,000**
		13001001/22020101	Local Transport & Travel-Training	708	70810	2000	3,000,000	3,000,000	3,000,000	9,000,000
		13001001/22020102	Local Transport & Travel-Others	708	70810	2000	3,000,000	3,000,000	3,000,000	9,000,000
		13001001/22020104	International Transport & Travel-Others	708	70810	2000	15,000,000	17,000,000	17,000,000	49,000,000
		13001001/22020301	Office Stationeries/Computer Consumables	708	70810	2000	1,300,000	1,300,000	1,300,000	3,900,000
		13001001/22020308	Field & Camping Materials Supplies	710	71050	2000	5,000,000	5,000,000	5,000,000	15,000,000
		13001001/22020309	Uniforms & Other Clothing	710	71080	2000	5,000,000	5,000,000	5,000,000	15,000,000
		13001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70810	2000	600,000	600,000	600,000	1,800,000
		13001001/22020403	Maintenance of Office Building Residential	708	70810	2000	3,150,000	3,150,000	3,150,000	9,450,000
		13001001/22020404	Maintenance of Office IT Equipment	708	70810	2000	6,700,000	6,700,000	6,700,000	20,100,000
		13001001/22020405	Maintenance of Plants/Generators	708	70810	2000	3,200,000	3,200,000	3,200,000	9,600,000
		13001001/22020406	Other Maintenance Services	708	70810	2000	1,300,000	1,300,000	1,300,000	3,900,000
		13001001/22020501	Local Training	708	70810	2000	5,000,000	5,000,000	5,000,000	15,000,000
		13001001/22020506	Seminars and Conferences (Youth Seminars)	708	70810	2000	10,000,000	10,000,000	10,000,000	30,000,000
		13001001/22020601	Security Services	708	70810	2000	16,800,000	16,800,000	16,800,000	50,400,000
		13001001/22020602	Office Rent	708	70810	2000	3,700,000	3,700,000	3,700,000	11,100,000
		13001001/22020605	Cleaning &Fumigation Services	710	71050	2000	1,500,000	1,500,000	1,500,000	4,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		13001001/22020801	Motor Vehicle Fuel Cost	708	70810	2000	400,000	400,000	400,000	1,200,000
		13001001/22020803	Plant/Generator Fuel Cost	708	70810	2000	800,000	1,000,000	1,000,000	2,800,000
		13001001/22020901	Bank Charges (Other than Interest)	710	71070	2000	10,000	10,000	10,000	30,000
		13001001/22021001	Refreshment & Meals	710	71040	2000	1,500,000	1,500,000	1,500,000	4,500,000
		13001001/22021002	Honorarium and Sitting Allowance	708	70810	2000	0	0	0	0
		13001001/22021003	Publicity & Advertisements	708	70810	2000	5,000,000	5,000,000	5,000,000	15,000,000
		13001001/22021007	Welfare Packages	708	70810	2000	100,000	100,000	100,000	300,000
		13001001/22021009	Sporting Activities (Organising school interhouse sports com	708	70810	2000	100,000,000	100,000,000	100,000,000	300,000,000
		13001001/22021014	Annual Budget Expenses and Administration	710	71050	2000	0	0	0	0
		13001001/22021021	Special Days/Celebrations	708	70810	2000	600,000	600,000	600,000	1,800,000
Ministry of Youth and Sport Total							**373,911,300**	**385,173,865**	**394,689,558**	**1,153,774,723**

13001002 Youths Sports Federation of Nigeria -YSFON

Overhead Cost							**2,820,000**	**2,820,000**	**2,820,000**	**8,460,000**
		13001002/22020102	Local Travel and Transport - Others	708	70810	2000	1,200,000	1,200,000	1,200,000	3,600,000
		13001002/22020105	Hotel accommodation	708	70810	2000	600,000	600,000	600,000	1,800,000
		13001002/22020301	Office Stationeries/Computer Consumables	708	70810	2000	120,000	120,000	120,000	360,000
		13001002/22020309	Uniform & Other Clothing	708	70810	2000	100,000	100,000	100,000	300,000
		13001002/22020312	Service Materials	708	70850	2000	100,000	100,000	100,000	300,000
		13001002/22020503	Training & Staff Development	708	70810	2000	100,000	100,000	100,000	300,000
		13001002/22020601	Security Services	708	70850	2000	100,000	100,000	100,000	300,000
		13001002/22020901	Bank Charges (Other than Interest)	708	70810	2000	100,000	100,000	100,000	300,000
		13001002/22021001	Refreshment & Meals	708	70810	2000	100,000	100,000	100,000	300,000
		13001002/22021003	Publicity & Advertisement	708	70810	2000	100,000	100,000	100,000	300,000
		13001002/22021006	Postage & Courier Services	708	70810	2000	100,000	100,000	100,000	300,000
		13001002/22021007	Welfare Packages	708	70850	2000	0	0	0	0
		13001002/22021008	Subscription To Professional Bodies	708	70810	2000	0	0	0	0
		13001002/22021009	Sporting Activities	708	70810	2000	100,000	100,000	100,000	300,000
Youths Sports Federation of Nigeria -YSFON Total							**2,820,000**	**2,820,000**	**2,820,000**	**8,460,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
13002001	**Rangers Management Corporation**									
	Personnel Cost						**491,026,620**	**515,577,951**	**541,356,849**	**1,547,961,420**
		13002001/21010101	Basic Salary	710	71070	2000	491,026,620	515,577,951	541,356,849	1,547,961,420
		13002001/21020102	Transport Allowance	710	71050	2000	-	-	-	0
	Overhead Cost						**285,500,000**	**286,500,000**	**286,500,000**	**858,500,000**
		13002001/22020101	Local Travel and Transport - Training	710	71050	2000	10,000,000	10,000,000	10,000,000	30,000,000
		13002001/22020102	Local Transport & Travel-Others	708	70810	2000	30,000,000	30,000,000	30,000,000	90,000,000
		13002001/22020104	International Transport & Travel-Others	708	70810	2000	40,000,000	40,000,000	40,000,000	120,000,000
		13002001/22020105	Hotel accommodation	701	70133	2000	0	0	0	0
		13002001/22020201	Electricity Charges	701	70133	2000	0	0	0	0
		13002001/22020202	Telephone Charges	701	70133	2000	0	0	0	0
		13002001/22020203	Internet Access Charges	701	70133	2000	0	0	0	0
		13002001/22020204	Satellite Broad Access Charges	701	70133	2000	0	0	0	0
		13002001/22020205	Water Rates	710	71050	2000	600,000	600,000	600,000	1,800,000
		13002001/22020206	Sewerage Charges	710	71050	2000	400,000	400,000	400,000	1,200,000
		13002001/22020301	Office Stationeries/Computer Consumables	708	70810	2000	2,000,000	2,000,000	2,000,000	6,000,000
		13002001/22020307	Drugs and Medical Supplies	708	70810	2000	3,000,000	3,000,000	3,000,000	9,000,000
		13002001/22020308	Field and Camping Materials Supplies	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		13002001/22020309	Uniforms and Other Clothing	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		13002001/22020401	Maintenance of Motor Vehicles/Transport Equipment	708	70810	2000	2,500,000	2,500,000	2,500,000	7,500,000
		13002001/22020402	Maintenance of Office Furniture	708	70810	2000	1,000,000	1,000,000	1,000,000	3,000,000
		13002001/22020403	Maintenance of Office Building Residential	708	70810	2000	1,000,000	1,000,000	1,000,000	3,000,000
		13002001/22020404	Maintenance of Office / IT Equipment	710	71050	2000	600,000	600,000	600,000	1,800,000
		13002001/22020405	Maintenance of Plants & Generators	710	71050	2000	400,000	400,000	400,000	1,200,000
		13002001/22020406	Other Maintenance Services	708	70810	2000	600,000	600,000	600,000	1,800,000
		13002001/22020501	Local Training	708	70810	2000	10,000,000	10,000,000	10,000,000	30,000,000
		13002001/22020502	International Training	701	70133	2000	0	0	0	0
		13002001/22020601	Security Services	708	70810	2000	2,500,000	2,500,000	2,500,000	7,500,000
		13002001/22020605	Cleaning &Fumigation Services	710	71050	2000	400,000	400,000	400,000	1,200,000
		13002001/22020703	Legal Services	708	70810	2000	5,000,000	5,000,000	5,000,000	15,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		13002001/22020801	Motor Vehicle Fuel Cost	708	70810	2000	2,500,000	2,500,000	2,500,000	7,500,000
		13002001/22020803	Plant /Generator Fuel Cost	710	71050	2000	800,000	800,000	800,000	2,400,000
		13002001/22020901	Financial Charges (Other than interest)	701	70112	2000	0	0	0	0
		13002001/22021001	Refreshments & Meals	708	70810	2000	6,000,000	6,000,000	6,000,000	18,000,000
		13002001/22021002	Honorarium & Sitting Allowance	708	70810	2000	5,000,000	5,000,000	5,000,000	15,000,000
		13002001/22021003	Publicity & Advertisements	710	71080	2000	4,000,000	5,000,000	5,000,000	14,000,000
		13002001/22021004	Medical Expenses	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		13002001/22021006	Postages and Couriers Services	701	70133	2000	700,000	700,000	700,000	2,100,000
		13002001/22021007	Welfare Packages	708	70810	2000	6,000,000	6,000,000	6,000,000	18,000,000
		13002001/22021008	Subscription To Professional Bodies	701	70133	2000	0	0	0	0
		13002001/22021009	Sporting Activities	708	70810	2000	120,000,000	120,000,000	120,000,000	360,000,000
		13002001/22021014	Annual Budget Expenses and Administration	708	70810	2000	200,000	200,000	200,000	600,000
		13002001/22021016	Servicom	710	71050	2000	300,000	300,000	300,000	900,000
	Rangers Management Corporation Total						**776,526,620**	**802,077,951**	**827,856,849**	**2,406,461,420**
13003001	**National Youth Service Corp (NYSC)**									
	Personnel Cost						**0**	**0**	**0**	**0**
		13003001/21010101	Basic Salary	709	70950	2000	0	0	0	0
	Overhead Cost						**337,330,000**	**337,830,000**	**337,830,000**	**1,012,990,000**
		13003001/22020102	Local Travels and Transport - others	701	70150	2000	320,000,000	320,000,000	320,000,000	960,000,000
		13003001/22020201	Electricity Charges	701	70133	2000	350,000	350,000	350,000	1,050,000
		13003001/22020204	Satellite Broadcasting Access Charges	701	70150	2000	300,000	300,000	300,000	900,000
		13003001/22020205	Water Rate	701	70150	2000	500,000	500,000	500,000	1,500,000
		13003001/22020301	Office Stationeries/Computer Consumables	701	70150	2000	5,000,000	5,000,000	5,000,000	15,000,000
		13003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	701	70133	2000	1,000,000	1,500,000	1,500,000	4,000,000
		13003001/22020901	Bank Charges (Other than Interests)	701	70150	2000	180,000	180,000	180,000	540,000
		13003001/22021001	Refreshments & Meals	701	70150	2000	10,000,000	10,000,000	10,000,000	30,000,000
	National Youth Service Corp (NYSC) Total						**337,330,000**	**337,830,000**	**337,830,000**	**1,012,990,000**
13053001	**Games Village Awgu**									
	Overhead Cost						**2,800,000**	**2,800,000**	**2,800,000**	**8,400,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		13053001/22020102	Local Travel & Transport - Others	710	71080	2000	500,000	500,000	500,000	1,500,000
		13053001/22020201	Electricity Charges	710	71080	2000	350,000	350,000	350,000	1,050,000
		13053001/22020301	Office Stationaries/Computers Consumables	710	71080	2000	900,000	900,000	900,000	2,700,000
		13053001/22020401	Maintenance of Motor Vehicle/Transport Eqt	710	71080	2000	250,000	250,000	250,000	750,000
		13053001/22020402	Maintenance of Office Furniture	710	71080	2000	400,000	400,000	400,000	1,200,000
		13053001/22020403	Maintenance of Office Building Residential Qtrs	710	71080	2000	200,000	200,000	200,000	600,000
		13053001/22020406	Other Maintenance Services	710	71080	2000	200,000	200,000	200,000	600,000
	Games Village Awgu Total						**2,800,000**	**2,800,000**	**2,800,000**	**8,400,000**
14001001	**Ministry of Children, Gender Affairs and Social Development**									
	Personnel Cost						**230,920,984**	**242,467,033**	**254,590,385**	**727,978,402**
		14001001/21010101	Basic Salary	710	71080	2000	180,792,280	189,831,894	199,323,489	569,947,663
		14001001/21020101	Housing/Rent Allowance	710	71080	2000	21,700,800	22,785,840	23,925,132	68,411,772
		14001001/21020102	Transport Allowance	710	71080	2000	7,544,250	7,921,463	8,317,536	23,783,248
		14001001/21020103	Meal Subsidy	710	71080	2000	3,981,000	4,180,050	4,389,053	12,550,103
		14001001/21020104	Utility Allowance	710	71080	2000	3,365,800	3,534,090	3,710,795	10,610,685
		14001001/21020105	Entertainment Allowance	710	71080	2000	143,600	150,780	158,319	452,699
		14001001/21020107	Domestic Staff Allowance	710	71080	2000	11,940,630	12,537,662	13,164,545	37,642,836
		14001001/21020108	Shift Allowances	710	71080	2000	588,000	617,400	648,270	1,853,670
		14001001/21020111	Hazard Allowance	710	71080	2000	-	-	-	0
		14001001/21020125	Inducement Allowance	710	71080	2000	464,624	487,855	512,248	1,464,727
		14001001/21020131	Arrears (Allowance)	710	71080	2000	400,000	420,000	441,000	1,261,000
	Overhead Cost						**236,800,000**	**262,800,000**	**263,800,000**	**763,400,000**
		14001001/22020101	Local Transport & Travel-Training	710	71080	2000	5,000,000	6,000,000	7,000,000	18,000,000
		14001001/22020102	Local Transport & Travel-Others	710	71080	2000	20,000,000	20,000,000	20,000,000	60,000,000
		14001001/22020203	Internet Access Charges	710	71080	2000	300,000	300,000	300,000	900,000
		14001001/22020204	Satellite Broadcasting Access Charges	710	71080	2000	400,000	400,000	400,000	1,200,000
		14001001/22020205	Water Rates	710	71080	2000	400,000	400,000	400,000	1,200,000
		14001001/22020206	Sewerage Charges	710	71080	2000	200,000	200,000	200,000	600,000
		14001001/22020301	Office Stationeries/Computer Consumables	710	71080	2000	4,000,000	4,000,000	4,000,000	12,000,000
		14001001/22020302	Books	710	71080	2000	200,000	200,000	200,000	600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		14001001/22020303	Newspapers	710	71080	2000	100,000	100,000	100,000	300,000
		14001001/22020304	Magazines & Periodicals	710	71080	2000	50,000	50,000	50,000	150,000
		14001001/22020305	Printing of Non Security Documents	710	71080	2000	700,000	700,000	700,000	2,100,000
		14001001/22020311	Food Stuff & Catering Material Supplies	710	71080	2000	10,000,000	10,000,000	10,000,000	30,000,000
		14001001/22020312	Service Materials -(Including Provision for OVC operations,Gender Based Violence & Tamasac)	710	71080	2000	100,000,000	120,000,000	120,000,000	340,000,000
		14001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	710	71080	2000	1,000,000	1,000,000	1,000,000	3,000,000
		14001001/22020402	Maintenance of Office Furniture	710	71080	2000	600,000	600,000	600,000	1,800,000
		14001001/22020403	Maintenance of Office Building/Residential Qtrs..	710	71080	2000	1,000,000	1,000,000	1,000,000	3,000,000
		14001001/22020404	Maintenance of Office IT Equipment	710	71080	2000	600,000	600,000	600,000	1,800,000
		14001001/22020405	Maintenance of Plants/Generators	710	71080	2000	200,000	200,000	200,000	600,000
		14001001/22020406	Other Maintenance Service	710	71080	2000	1,000,000	1,000,000	1,000,000	3,000,000
		14001001/22020501	Local Training	710	71080	2000	1,500,000	1,500,000	1,500,000	4,500,000
		14001001/22020601	Security Services	710	71080	2000	600,000	600,000	600,000	1,800,000
		14001001/22020605	Cleaning & Fumigation Services	710	71080	2000	0	0	0	0
		14001001/22020710	Monitoring and Evaluation	710	71080	2000	2,000,000	2,000,000	2,000,000	6,000,000
		14001001/22020801	Motor Vehicle Fuel Cost	710	71080	2000	2,400,000	2,400,000	2,400,000	7,200,000
		14001001/22020803	Plant/Generator Fuel Cost	710	71080	2000	1,000,000	1,000,000	1,000,000	3,000,000
		14001001/22020901	Bank Charges(Other Than Interest)	710	71080	2000	50,000	50,000	50,000	150,000
		14001001/22021001	Refreshments & Meals	710	71080	2000	1,200,000	1,200,000	1,200,000	3,600,000
		14001001/22021002	Honorarium and Sitting Allowance (Children Parliament)	704	70411	2000	5,000,000	5,000,000	5,000,000	15,000,000
		14001001/22021003	FN - Publicity & Advert (sensitization on GBV/Food &Nutrition to Women/Girl)	710	71080	2000	20,000,000	25,000,000	25,000,000	70,000,000
		14001001/22020310	Teaching Aids/Instruction Materials (Education matereials for 1000 Nursery sch for opharn & vulnerables)	709	70950	2000	20,000,000	20,000,000	20,000,000	60,000,000
		14001001/22021007	Welfare Packages	710	71080	2000	10,000,000	10,000,000	10,000,000	30,000,000
		14001001/22021014	Annual Budget Expenses & Administration	710	71080	2000	300,000	300,000	300,000	900,000
		14001001/22021021	Special Days/Celebrations (Organisation of children's day	710	71080	2000	22,000,000	22,000,000	22,000,000	66,000,000
		14001001/22021026	Common services (Adoption & Child Right Committee)	710	71080	2000	5,000,000	5,000,000	5,000,000	15,000,000
Ministry of Children, Gender Affairs and Social Development Total							**467,720,984**	**505,267,033**	**518,390,385**	**1,491,378,402**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
14001002	**Vocational and Rehabilitation Centre, Emene**									
	Overhead Cost						**4,400,000**	**4,400,000**	**4,400,000**	**13,200,000**
		14001002/22020102	Local Transport & Travel-Others	710	71080	2000	0	0	0	0
		14001002/22020205	Water Rates	710	71070	2000	300,000	300,000	300,000	900,000
		14001002/22020206	Sewerage Charges	710	71080	2000	300,000	300,000	300,000	900,000
		14001002/22020301	Office Stationeries/Computer Consumables	710	71080	2000	600,000	600,000	600,000	1,800,000
		14001002/22020312	Service Materials	709	70950	2000	0	0	0	0
		14001002/22020402	Maintenance of Office Furniture	710	71080	2000	300,000	300,000	300,000	900,000
		14001002/22020403	Maintenance of Office Building/Residential Qtrs..	710	71080	2000	0	0	0	0
		14001002/22020405	Maintenance of Plants & Generators	709	70950	2000	0	0	0	0
		14001002/22020406	Other Maintenance Services	709	70950	2000	300,000	300,000	300,000	900,000
		14001002/22020501	Local Training	710	71080	2000	0	0	0	0
		14001002/22020601	Security Services	710	71080	2000	200,000	200,000	200,000	600,000
		14001002/22020605	Cleaning &Fumigation Services	709	70950	2000	500,000	500,000	500,000	1,500,000
		14001002/22020801	Motor Vehicle Fuel Cost	710	71080	2000	600,000	600,000	600,000	1,800,000
		14001002/22020803	Plant/Generator Fuel Cost	710	71080	2000	400,000	400,000	400,000	1,200,000
		14001002/22021003	Publicity & Advertisements	709	70950	2000	0	0	0	0
		14001002/22021007	Welfare Packages	710	71080	2000	800,000	800,000	800,000	2,400,000
		14001002/22021016	Servicom	709	70950	2000	100,000	100,000	100,000	300,000
Vocational and Rehabilitation Centre, Emene Total							**4,400,000**	**4,400,000**	**4,400,000**	**13,200,000**
14001003	**Remand Home**									
	Overhead Cost						**2,900,000**	**2,900,000**	**2,900,000**	**8,700,000**
		14001003/22020102	Local Transport & Travel-Others	710	71040	2000	400,000	400,000	400,000	1,200,000
		14001003/22020205	Water Rates	710	71070	2000	300,000	300,000	300,000	900,000
		14001003/22020206	Sewerage Charges	710	71080	2000	300,000	300,000	300,000	900,000
		14001003/22020301	Office Stationeries/Computer Consumables	710	71040	2000	300,000	300,000	300,000	900,000
		14001003/22020311	Food Stuff / Catering Materials Supplies	710	71040	2000	400,000	400,000	400,000	1,200,000
		14001003/22020312	Service Materials	710	71040	2000	200,000	200,000	200,000	600,000
		14001003/22020401	Maintenance of Motor Vehicles/Transport Equipment	710	71040	2000	100,000	100,000	100,000	300,000
		14001003/22020405	Maintenance of Plants & Generators	710	71040	2000	200,000	200,000	200,000	600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		14001003/22020406	Other Maintenance Services	710	71040	2000	300,000	300,000	300,000	900,000
		14001003/22020601	Security Services	710	71080	2000	200,000	200,000	200,000	600,000
		14001003/22020801	Motor Vehicle Fuel Cost	710	71040	2000	200,000	200,000	200,000	600,000
	Remand Home Total						**2,900,000**	**2,900,000**	**2,900,000**	**8,700,000**
14001004	**Family Support Programme Center**									
	Overhead Cost						**3,100,000**	**3,100,000**	**3,100,000**	**9,300,000**
		14001004/22020101	Local Transport & Travel-Training	710	71040	2000	400,000	400,000	400,000	1,200,000
		14001004/22020102	Local Transport & Travel-Others	710	71040	2000	300,000	300,000	300,000	900,000
		14001004/22020205	Water Rates	710	71040	2000	200,000	200,000	200,000	600,000
		14001004/22020301	Office Stationeries/Computer Consumables	710	71040	2000	300,000	300,000	300,000	900,000
		14001004/22020402	Maintenance of Office Furniture	710	71040	2000	100,000	100,000	100,000	300,000
		14001004/22020404	Maintenance of Office IT Equipment	710	71040	2000	200,000	200,000	200,000	600,000
		14001004/22020405	Maintenance of Plants/Generators	710	71040	2000	300,000	300,000	300,000	900,000
		14001004/22020406	Other Maintenance Services	710	71040	2000	200,000	200,000	200,000	600,000
		14001004/22020601	Security Services	710	71040	2000	200,000	200,000	200,000	600,000
		14001004/22020605	Cleaning & Fumigation Services	710	71040	2000	200,000	200,000	200,000	600,000
		14001004/22020803	Plant/Generator Fuel Cost	710	71040	2000	100,000	100,000	100,000	300,000
		14001004/22021003	Publicity & Advertisements	710	71040	2000	300,000	300,000	300,000	900,000
		14001004/22021014	Annual Budget Expenses and Admin	710	71040	2000	200,000	200,000	200,000	600,000
		14001004/22021016	Servicom	710	71040	2000	100,000	100,000	100,000	300,000
	Family Support Programme Center Total						**3,100,000**	**3,100,000**	**3,100,000**	**9,300,000**
14002001	**Skills Acquisition Center, Uwani**									
	Overhead Cost						**2,000,000**	**2,000,000**	**2,000,000**	**6,000,000**
		14002001/22020102	Local Transport & Travel-Others	710	71040	2000	200,000	200,000	200,000	600,000
		14002001/22020301	Office Stationeries/Computer Consumables	710	71040	2000	400,000	400,000	400,000	1,200,000
		14002001/22020401	Maintenance of Motor Vehicles/Transport Equipment	710	71040	2000	200,000	200,000	200,000	600,000
		14002001/22020402	Maintenance of Office Furniture	710	71040	2000	100,000	100,000	100,000	300,000
		14002001/22020405	Maintenance of Plants/Generators	710	71040	2000	100,000	100,000	100,000	300,000
		14002001/22020601	Security Services	710	71040	2000	200,000	200,000	200,000	600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		14002001/22020605	Cleaning & Fumigation Services	710	71040	2000	200,000	200,000	200,000	600,000
		14002001/22020801	Motor Vehicle Fuel Cost	710	71040	2000	100,000	100,000	100,000	300,000
		14002001/22020803	Plant/Generator Fuel Cost	710	71040	2000	100,000	100,000	100,000	300,000
		14002001/22021007	Welfare Packages	710	71040	2000	200,000	200,000	200,000	600,000
		14002001/22021014	Annual Budget Expenses and Administration	710	71080	2000	50,000	50,000	50,000	150,000
		14002001/22021016	Servicom	709	70950	2000	150,000	150,000	150,000	450,000
Skills Acquisition Center, Uwani Total							**2,000,000**	**2,000,000**	**2,000,000**	**6,000,000**
14002003	**Social Welfare Centre, Emene**									
	Overhead Cost						**3,000,000**	**3,000,000**	**3,000,000**	**9,000,000**
		14002003/22020205	Water Rates	710	71040	2000	300,000	300,000	300,000	900,000
		14002003/22020301	Office Stationeries/Computer Consumables	710	71040	2000	500,000	500,000	500,000	1,500,000
		14002003/22020401	Maintenance of Motor Vehicles/Transport Equipment	710	71040	2000	300,000	300,000	300,000	900,000
		14002003/22020402	Maintenance of Office Furniture	710	71040	2000	300,000	300,000	300,000	900,000
		14002003/22020405	Maintenance of Plants & Generators	709	70950	2000	300,000	300,000	300,000	900,000
		14002003/22020406	Other Maintenance Services	709	70950	2000	200,000	200,000	200,000	600,000
		14002003/22020605	Cleaning & Fumigation Services	709	70941	2000	200,000	200,000	200,000	600,000
		14002003/22020803	Plant/Generator Fuel Cost	710	71040	2000	300,000	300,000	300,000	900,000
		14002003/22021007	Welfare Packages	709	70950	2000	400,000	400,000	400,000	1,200,000
		14002003/22021016	Servicom	709	70950	2000	200,000	200,000	200,000	600,000
Social Welfare Centre, Emene Total							**3,000,000**	**3,000,000**	**3,000,000**	**9,000,000**
17001001	**Ministry of Education**									
	Personnel Cost						**440,346,776**	**462,364,115**	**485,482,321**	**1,388,193,211**
		17001001/21010101	Basic Salary	709	70950	2000	330,027,744	346,529,131	363,855,588	1,040,412,463
		17001001/21020101	Housing/Rent Allowance	709	70950	2000	54,467,340	57,190,707	60,050,242	171,708,289
		17001001/21020102	Transport Allowance	709	70950	2000	9,168,260	9,626,673	10,108,007	28,902,940
		17001001/21020103	Meal Subsidy	709	70950	2000	4,230,732	4,442,269	4,664,382	13,337,383
		17001001/21020104	Utility Allowance	709	70950	2000	3,494,800	3,669,540	3,853,017	11,017,357
		17001001/21020105	Entertainment Allowance	709	70950	2000	592,800	622,440	653,562	1,868,802
		17001001/21020107	Domestic Staff Allowance	709	70950	2000	38,365,100	40,283,355	42,297,523	120,945,978

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17001001/21020108	Shift Allowance	709	70950	2000	-	-	-	0
		17001001/21020111	Hazard Allowance	709	70950	2000	-	-	-	0
		17001001/21020113	TSS Allowance	709	70950	2000	-	-	-	0
		17001001/21020131	Arrears (Allowances)	709	70950	2000	-	-	-	0
Overhead Cost							**686,300,000**	**716,900,000**	**750,200,000**	**2,153,400,000**
		17001001/22020101	Local Transport & Travel-Training	709	70950	2000	35,000,000	37,000,000	40,000,000	112,000,000
		17001001/22020102	Local Transport & Travel-Others	709	70950	2000	10,000,000	12,000,000	15,000,000	37,000,000
		17001001/22020104	International Transport & Travel-Others	709	70950	2000	50,000,000	55,000,000	60,000,000	165,000,000
		17001001/22020105	Hotel accommodation	709	70950	2000	8,600,000	9,000,000	10,000,000	27,600,000
		17001001/22020202	Telephone Charges	709	70950	2000	400,000	500,000	600,000	1,500,000
		17001001/22020203	Internet Access Charges	709	70950	2000	500,000	600,000	700,000	1,800,000
		17001001/22020204	Satellite Broadcasting Access Charges	709	70950	2000	0	0	0	0
		17001001/22020301	Office Stationeries/Computer Consumables	709	70950	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17001001/22020302	Books	709	70950	2000	3,000,000	4,000,000	4,000,000	11,000,000
		17001001/22020303	Newspapers	709	70950	2000	100,000	100,000	100,000	300,000
		17001001/22020304	Magazines & Periodicals	709	70950	2000	200,000	200,000	200,000	600,000
		17001001/22020305	Printing of Non Security Documents(forms & books for schs)	709	70950	2000	220,000,000	230,000,000	240,000,000	690,000,000
		17001001/22020306	Printing of Security Documents (Printing of school census for	709	70950	2000	0	0	0	0
		17001001/22020310	Teaching Aids/Instruction Materials	709	70950	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70950	2000	500,000	500,000	500,000	1,500,000
		17001001/22020402	Maintenance of Office Furniture	709	70950	2000	500,000	500,000	500,000	1,500,000
		17001001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70950	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17001001/22020404	Maintenance of Office IT Equipment	709	70950	2000	600,000	600,000	600,000	1,800,000
		17001001/22020405	Maintenance of Plants/Generators	709	70950	2000	400,000	400,000	400,000	1,200,000
		17001001/22020406	Other Maintenance Services	709	70950	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17001001/22020501	Local Training (Inc Capacity Building on Food & Nutrit Activities/training of teachers @ 6 zonzl offices & 54 area)	709	70950	2000	155,000,000	160,000,000	165,000,000	480,000,000
		17001001/22020506	Seminar and Conferences	709	70950	2000	100,000,000	100,000,000	100,000,000	300,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17001001/22020605	Cleaning & Fumigation Services(Fumigation of schools again	709	70950	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17001001/22020706	Survey Services (school census survey/education sector self	709	70950	2000	20,000,000	22,000,000	25,000,000	67,000,000
		17001001/22020710	Monitoring and Evaluation(Sch projects)	709	70950	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17001001/22020801	Motor Vehicle Fuel Cost	709	70950	2000	5,000,000	6,000,000	7,000,000	18,000,000
		17001001/22020802	Other Transport Equipment Fuel Cost	709	70950	2000	0	0	0	0
		17001001/22020803	Plant/Generator Fuel Cost	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17001001/22020901	Bank Charges (Other than Interest)	709	70950	2000	1000000	1000000	0	2,000,000
		17001001/22021001	Refreshments & Meals	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17001001/22021003	FN - Publicity & Advert (Awareness Creation on Need for Sc	709	70950	2000	8,000,000	8,000,000	8,000,000	24,000,000
		17001001/22021014	Annual Budget Expenses & Administration	709	70950	2000	500,000	500,000	600,000	1,600,000
		17001001/22021021	Special Days/Celebrations	709	70950	2000	15,000,000	17,000,000	20,000,000	52,000,000
		17001001/22021022	Donations	709	70950	2000	0	0	0	0
	Ministry of Education Total						**1,126,646,776**	**1,179,264,115**	**1,235,682,321**	**3,541,593,211**
17003001	**Enugu State Universal Basic Education Board**									
	Personnel Cost						**244,904,440**	**257,149,662**	**270,007,145**	**772,061,247**
		17003001/21010101	Basic Salary	709	70912	2000	244,904,440	257,149,662	270,007,145	772,061,247
	Overhead Cost						**1,071,400,000**	**1,077,400,000**	**1,113,400,000**	**3,262,200,000**
		17003001/22020102	Local Travel and Transport - Others	709	70912	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17003001/22020103	International Transport and Travel - Training	709	70912	2000	0	0	0	0
		17003001/22020201	Electricity Charges	709	70912	2000	8,000,000	8,000,000	8,000,000	24,000,000
		17003001/22020203	Internet Charges	709	70950	2000	0	0	0	0
		17003001/22020205	Water Rates	709	70912	2000	900,000	900,000	900,000	2,700,000
		17003001/22020206	Sewerage Charges	709	70912	2000	650,000	650,000	650,000	1,950,000
		17003001/22020301	Office Stationeries/Computer Consumables	709	70912	2000	28,000,000	28,000,000	28,000,000	84,000,000
		17003001/22020302	Books (Visitors booklets, registers etc)	709	70912	2000	12000000	13000000	14000000	39,000,000
		17003001/22020303	Newspapers	709	70912	2000	200,000	200,000	200,000	600,000
		17003001/22020305	Printing of Non Security Documents (Liberary manuals, continous Assmt,report booklet etc)	709	70912	2000	15,000,000	15,000,000	15,000,000	45,000,000
		17003001/22020310	Teaching Aids/Instruction Materials(Instructional materials	709	70912	2000	1,000,000	1,000,000	1,000,000	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17003001/22020312	Service Materials	709	70912	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70912	2000	30,000,000	30,000,000	30,000,000	90,000,000
		17003001/22020402	Maintenance of Office Furniture	709	70912	2000	200,000	200,000	200,000	600,000
		17003001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70912	2000	13,000,000	13,000,000	13,000,000	39,000,000
		17003001/22020404	Maintenance of Office IT Equipment	709	70912	2000	1,800,000	1,800,000	1,800,000	5,400,000
		17003001/22020405	Maintenance of Plants/Generators	709	70912	2000	400,000	400,000	400,000	1,200,000
		17003001/22020406	Other Maintenance Services	709	70912	2000	24,000,000	24,000,000	24,000,000	72,000,000
		17003001/22020501	Local Training	709	70912	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17003001/22020503	Training and Staff Development	709	70950	2000	500,000	500,000	500,000	1,500,000
		17003001/22020601	Security Services	709	70930	2000	5,500,000	5,500,000	5,500,000	16,500,000
		17003001/22020605	Cleaning & Fumigation Services	709	70912	2000	300,000	300,000	300,000	900,000
		17003001/22020701	Financial Consulting	709	70930	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17003001/22020703	Legal Services	709	70930	2000	1,200,000	1,200,000	1,200,000	3,600,000
		17003001/22020709	Research and Studies	709	70912	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17003001/22020710	Monitoring and Evaluation	709	70912	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17003001/22020801	Motor Vehicle Fuel Cost	709	70912	2000	33,500,000	33,500,000	33,500,000	100,500,000
		17003001/22020803	Plant/Generator Fuel Cost	709	70912	2000	7,500,000	7,500,000	7,500,000	22,500,000
		17003001/22020901	Bank Charges (Other than Interest)	709	70950	2000	200,000	200,000	200,000	600,000
		17003001/22020902	Insurance Premium	709	70930	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17003001/22021001	Refreshments & Meals	709	70912	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17003001/22021009	Sporting Activities (Inc football, jessy, etc)	708	70810	2000	50,000,000	55,000,000	60,000,000	165,000,000
		17003001/22020310	Teaching Aids/Instruction Materials	709	70950	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17003001/22020309	Uniforms & Other Clothing (uniform for Smart schs etc)	710	71080	2000	750,000,000	750,000,000	780,000,000	2,280,000,000
		17003001/22021002	Honorarium & Sitting Allowance	709	70912	2000	7,000,000	7,000,000	7,000,000	21,000,000
		17003001/22021003	Publicity & Advertisements	709	70912	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17003001/22021004	Medical Expenses	709	70930	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17003001/22021006	Postages & Courier Services	709	70930	2000	250,000	250,000	250,000	750,000
		17003001/22021007	Welfare Packages	709	70912	2000	16,000,000	16,000,000	16,000,000	48,000,000
		17003001/22021014	Annual Budget Expenses and Administration	709	70970	2000	300,000	300,000	300,000	900,000
		17003001/22030105	Spectacle Advances	709	70912	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
	Consolidated Rev Fund Charges						**23,000,000**	**23,000,000**	**23,000,000**	**69,000,000**
		17003001/22010101	Gratuity	709	70960	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17003001/22010102	Pension	709	70960	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17003001/22010103	Death Benefits	709	70960	2000	3,000,000	3,000,000	3,000,000	9,000,000
	Enugu State Universal Basic Education Board Total						**1,339,304,440**	**1,357,549,662**	**1,406,407,145**	**4,103,261,247**
17008001	**Enugu State Library Board**									
	Personnel Cost						**10,000,000**	**10,500,000**	**11,025,000**	**31,525,000**
		17008001/21010101	Basic Salary	709	70912	2000	6,000,000	6,300,000	6,615,000	18,915,000
		17008001/21010102	Overtime Payments	709	70950	2000	4,000,000	4,200,000	4,410,000	12,610,000
		17008001/21020107	Domestic Staff Allowance	709	70950	2000	-	-	-	0
	Overhead Cost						**3,780,000**	**3,780,000**	**3,780,000**	**11,340,000**
		17008001/22020101	Local Travel and Transport - Training	709	70950	2000	200,000	200,000	200,000	600,000
		17008001/22020102	Local Travel and Transport	709	70950	2000	100,000	100,000	100,000	300,000
		17008001/22020201	Electricity Charges	709	70950	2000	130,000	130,000	130,000	390,000
		17008001/22020205	Water Rate	709	70950	2000	100,000	100,000	100,000	300,000
		17008001/22020301	Office Stationeries/Computer Consumables	709	70950	2000	650,000	650,000	650,000	1,950,000
		17008001/22020302	Books	709	70950	2000	0	0	0	0
		17008001/22020303	Newspapers	709	70950	2000	400,000	400,000	400,000	1,200,000
		17008001/22020304	Magazines & Periodicals	709	70950	2000	0	0	0	0
		17008001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70950	2000	650,000	650,000	650,000	1,950,000
		17008001/22020402	Maintenance of Office Furniture	709	70950	2000	100,000	100,000	100,000	300,000
		17008001/22020404	Maintenance of Office IT Equipment	709	70950	2000	500,000	500,000	500,000	1,500,000
		17008001/22020405	Maintenance of Plants/Generators	709	70950	2000	100,000	100,000	100,000	300,000
		17008001/22020406	Other Maintenance Services	709	70950	2000	200,000	200,000	200,000	600,000
		17008001/22020413	Minor Road Maintenance	709	70950	2000	0	0	0	0
		17008001/22020801	Motor Vehicle Fuel Cost	709	70960	2000	100,000	100,000	100,000	300,000
		17008001/22020803	Plant /Generator Fuel Cost	709	70930	2000	400,000	400,000	400,000	1,200,000
		17008001/22020901	Bank Charges (Other than Interest)	709	70930	2000	0	0	0	0
		17008001/22021001	Refreshment and Meals	709	70960	2000	150,000	150,000	150,000	450,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17008001/22021002	Honorarium & Sitting Allowance	709	70930	2000	0	0	0	0
		17008001/22021006	Postages & Courier Services	709	70930	2000	0	0	0	0
		17008001/22021014	Annual Budget Expenses and Administration	709	70960	2000	0	0	0	0
	Consolidated Rev Fund Charges						**0**	**0**	**0**	**0**
		17008001/21010102	Pension	709	70960	2000	0	0	0	0
	Enugu State Library Board Total						**13,780,000**	**14,280,000**	**14,805,000**	**42,865,000**
17009001	**Examinations Development Centre**									
	Personnel Cost						**54,553,782**	**57,281,471**	**60,145,545**	**171,980,798**
		17009001/21010101	Basic Salary	709	70950	2000	40,275,000	42,288,750	44,403,188	126,966,938
		17009001/21020101	Housing/Rent Allowance	709	70950	2000	8,319,320	8,735,286	9,172,050	26,226,656
		17009001/21020102	Transport Allowance	709	70950	2000	1,872,620	1,966,251	2,064,564	5,903,435
		17009001/21020103	Meal Subsidy	709	70950	2000	1,332,000	1,398,600	1,468,530	4,199,130
		17009001/21020104	Utility Allowance	709	70950	2000	749,014	786,465	825,788	2,361,267
		17009001/21020105	Entertainment Allowance	709	70950	2000	163,568	171,746	180,334	515,648
		17009001/21020107	Domestic Staff Allowance	709	70950	2000	1,842,260	1,934,373	2,031,092	5,807,725
		17009001/21020131	Arrears (Allowances)	709	70950	2000	-	-	-	0
	Overhead Cost						**300,800,000**	**300,800,000**	**300,800,000**	**902,400,000**
		17009001/22020102	Local Transport & Travel-Others	709	70950	2000	80,000,000	80,000,000	80,000,000	240,000,000
		17009001/22020105	Hotel accommodation	709	70950	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17009001/22020203	Internet Access Charges	709	70950	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17009001/22020204	Satellite Broadcasting Access Charges	709	70950	2000	0	0	0	0
		17009001/22020301	Office Stationeries/Computer Consumables	709	70950	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17009001/22020302	Books	709	70950	2000	50,500,000	50,500,000	50,500,000	151,500,000
		17009001/22020305	Printing of Non Security Documents	709	70950	2000	12,000,000	12,000,000	12,000,000	36,000,000
		17009001/22020306	Printing of Security Documents (Exam Papers)	709	70950	2000	91,200,000	91,200,000	91,200,000	273,600,000
		17009001/22020311	Food Stuff/Catering Materials Supplies	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22020312	Service Materials	709	70950	2000	400,000	400,000	400,000	1,200,000
		17009001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70950	2000	400,000	400,000	400,000	1,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17009001/22020402	Maintenance of Office Furniture	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70950	2000	300,000	300,000	300,000	900,000
		17009001/22020404	Maintenance of Office IT Equipment	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22020405	Maintenance of Plants/Generators	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22020406	Other Maintenance Services	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17009001/22020506	Seminar and Conferences	709	70950	2000	600,000	600,000	600,000	1,800,000
		17009001/22020601	Security Services	709	70950	2000	17,000,000	17,000,000	17,000,000	51,000,000
		17009001/22020605	Cleaning & Fumigation Services	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22020709	Research and Studies	709	70950	2000	11,200,000	11,200,000	11,200,000	33,600,000
		17009001/22020710	Monitoring and Evaluation	709	70950	2000	200,000	200,000	200,000	600,000
		17009001/22020801	Motor Vehicle Fuel Cost	709	70950	2000	2,500,000	2,500,000	2,500,000	7,500,000
		17009001/22020803	Plant/Generator Fuel Cost	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22020901	Bank Charges(Other Than Interest)	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22021001	Refreshment & Meals	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17009001/22021003	Publicity & Advertisements	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22021005	Exam Fees Refund	709	70950	2000	0	0	0	0
		17009001/22021006	Postage & Courier Services	709	70950	2000	100,000	100,000	100,000	300,000
		17009001/22021007	Welfare Packages	709	70950	2000	3,300,000	3,300,000	3,300,000	9,900,000
		17009001/22021014	Annual Budget Expenses and Administration	709	70950	2000	300,000	300,000	300,000	900,000
Examinations Development Centre Total							**355,353,782**	**358,081,471**	**360,945,545**	**1,074,380,798**
17010001	**Agency for Mass Literacy**									
	Overhead Cost						**3,400,000**	**3,400,000**	**3,400,000**	**10,200,000**
		17010001/22020102	Local Transport & Travel-Others	709	70950	2000	0	0	0	0
		17010001/22020103	Local Travel and Transport - Others	709	70950	2000	700,000	700,000	700,000	2,100,000
		17010001/22020205	Water Rates	709	70950	2000	0	0	0	0
		17010001/22020301	Office Stationeries/Computer Consumables	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17010001/22020312	Service Materials	709	70950	2000	0	0	0	0
		17010001/22020402	Maintenance of Office Furniture	709	70950	2000	0	0	0	0
		17010001/22020406	Other Maintenance Services	709	70950	2000	200,000	200,000	200,000	600,000
		17010001/22020601	Security Services	709	70950	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17010001/22020605	Cleaning and Fumigation Services	709	70950	2000	0	0	0	0
		17010001/22020710	Monitoring and Evaluation	709	70950	2000	0	0	0	0
		17010001/22020801	Motor Vehicle Fuel Cost	709	70950	2000	400,000	400,000	400,000	1,200,000
		17010001/22020803	Plant /Generator Fuel Cost	709	70950	2000	500,000	500,000	500,000	1,500,000
		17010001/22020901	Bank Charges (Other than Interest)	709	70950	2000	100,000	100,000	100,000	300,000
		17010001/22021001	Refreshment & Meals	709	70950	2000	100,000	100,000	100,000	300,000
		17010001/22021002	Honorarium & Sitting Allowance	709	70950	2000	0	0	0	0
		17010001/22021007	Welfare Packages	709	70950	2000	200,000	200,000	200,000	600,000
		17010001/22021014	Annual Budget Expenses and Administration	709	70950	2000	100,000	100,000	100,000	300,000
		17010001/22021016	Servicom	709	70950	2000	100,000	100,000	100,000	300,000
	Agency for Mass Literacy Total						**3,400,000**	**3,400,000**	**3,400,000**	**10,200,000**
17010002	**Special Education Centre, Oji-River**									
	Personnel Cost						**0**	**0**	**0**	**0**
		17010002/21010101	Basic Salary	709	70950	2000	0	0	0	0
	Overhead Cost						**7,660,000**	**7,660,000**	**7,660,000**	**22,980,000**
		17010002/22020102	Local Transport & Travel-Others	709	70950	2000	200,000	200,000	200,000	600,000
		17010002/22020201	Electricity Charges	709	70950	2000	50,000	50,000	50,000	150,000
		17010002/22020202	Telephone Charges	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020205	Water Rates	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020301	Office Stationeries/Computer Consumables	709	70950	2000	200,000	200,000	200,000	600,000
		17010002/22020310	Teaching aids/ Instruction Materials	709	70950	2000	0	0	0	0
		17010002/22020312	Service Materials	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020401	Maintenance of Motor Vehicle /Transport Equipment	709	70950	2000	300,000	300,000	300,000	900,000
		17010002/22020402	Maintenance of Office Furniture	709	70950	2000	200,000	200,000	200,000	600,000
		17010002/22020403	Maintenance of Office Building/Residential Qtrs..	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020406	Other Maintenance Services	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020605	Cleaning and Fumigation Services	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020801	Motor Vehicle Fuel Cost	709	70950	2000	100,000	100,000	100,000	300,000
		17010002/22020901	Bank Charges (Other Interest)	709	70950	2000	10,000	10,000	10,000	30,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17010002/22021001	Refreshment and Meals	709	70950	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17010002/22021005	Service School Fees Payment	709	70922	2000	0	0	0	0
		17010002/22021007	Welfare Packages	709	70950	2000	0	0	0	0
	Special Education Centre, Oji-River Total						**7,660,000**	**7,660,000**	**7,660,000**	**22,980,000**
17010003	**Special Education Centre, Ogbete**									
	Personnel Cost						**0**	**0**	**0**	**0**
		17010003/21010101	Basic Salary	709	70950	2000	0	0	0	0
	Overhead Cost						**15,150,000**	**15,150,000**	**15,150,000**	**45,450,000**
		17010003/22020102	Local Transport & Travel-Others	709	70950	2000	700,000	700,000	700,000	2,100,000
		17010003/22020201	Electricity Charges	709	70950	2000	0	0	0	0
		17010003/22020202	Telephone Charges	709	70950	2000	0	0	0	0
		17010003/22020205	Water Rates	709	70950	2000	500,000	500,000	500,000	1,500,000
		17010003/22020206	Sewerage Charges	709	70950	2000	500,000	500,000	500,000	1,500,000
		17010003/22020301	Office Stationeries/Computer Consumables	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17010003/22020302	Books	709	70950	2000	500,000	500,000	500,000	1,500,000
		17010003/22020310	Teaching aids/ Instruction Materials	709	70950	2000	2,500,000	2,500,000	2,500,000	7,500,000
		17010003/22020311	Food Stuff/Catering Materials Supply	709	70950	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17010003/22020312	Service Materials	709	70950	2000	800,000	800,000	800,000	2,400,000
		17010003/22020401	Maintenance of Motor Vehicle /Transport Equipment	709	70950	2000	800,000	800,000	800,000	2,400,000
		17010003/22020402	Maintenance of Office Furniture	709	70950	2000	300,000	300,000	300,000	900,000
		17010003/22020403	Maintenance of Office Building/Residential Qtrs..	709	70950	2000	500,000	500,000	500,000	1,500,000
		17010003/22020404	Maintenance of Office IT Equipment	709	70950	2000	250,000	250,000	250,000	750,000
		17010003/22020405	Maintenance of Plants and Generators	709	70950	2000	300,000	300,000	300,000	900,000
		17010003/22020406	Other Maintenance Services	709	70950	2000	400,000	400,000	400,000	1,200,000
		17010003/22020501	Local Training	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17010003/22020506	Seminar and Conferences	709	70950	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17010003/22020601	Security Services	709	70950	2000	400,000	400,000	400,000	1,200,000
		17010003/22020605	Cleaning and Fumigation Services	709	70950	2000	100,000	100,000	100,000	300,000
		17010003/22020801	Motor Vehicle Fuel Cost	709	70950	2000	500,000	500,000	500,000	1,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17010003/22020803	Plant/Generator Fuel Cost	709	70950	2000	300,000	300,000	300,000	900,000
		17010003/22020901	Bank Charges (Other than Interest)	709	70950	2000	0	0	0	0
		17010003/22021001	Refreshment & Meals	709	70950	2000	0	0	0	0
		17010003/22021010	Direct Teaching & Laboratory Cost	709	70950	2000	600,000	600,000	600,000	1,800,000
		17010003/22021014	Annual Budget Expenses and Administration	709	70950	2000	100,000	100,000	100,000	300,000
		17010003/22021016	Servicom	709	70950	2000	100,000	100,000	100,000	300,000
Special Education Centre, Ogbete Total							**15,150,000**	**15,150,000**	**15,150,000**	**45,450,000**
17018001	**Enugu State Polytechnic Iwollo**									
Personnel Cost							**432,713,300**	**454,348,965**	**477,066,413**	**1,364,128,678**
		17018001/21010101	Basic Salary	709	70941	2000	227,359,020	238,726,971	250,663,320	716,749,311
		17018001/21010102	Overtime Payments	704	70421	2000	220,680	231,714	243,300	695,694
		17018001/21020101	Housing/ Rent Allowance	704	70421	2000	140,162,580	147,170,709	154,529,244	441,862,533
		17018001/21020102	Transport Allowance	704	70421	2000	16,575,060	17,403,813	18,274,004	52,252,877
		17018001/21020105	Entertainment Allowance	704	70421	2000	3,051,460	3,204,033	3,364,235	9,619,728
		17018001/21020106	Leave Allowance	704	70421	2000	-	-	-	0
		17018001/21020107	Domestic Staff Allowance	704	70421	2000	25,691,340	26,975,907	28,324,702	80,991,949
		17018001/21020109	Call Duties Allowance	704	70421	2000	2,004,960	2,105,208	2,210,468	6,320,636
		17018001/21020111	Hazard Allowance	704	70421	2000	103,140	108,297	113,712	325,149
		17018001/21020113	Teaching Allowance	704	70421	2000	317,480	333,354	350,022	1,000,856
		17018001/21020131	Allowance Arears	704	70421	2000	12,076,120	12,679,926	13,313,922	38,069,968
		17018001/21020141	Responsibility Allowance	704	70421	2000	5,151,460	5,409,033	5,679,485	16,239,978
Overhead Cost							**240,900,000**	**240,900,000**	**240,900,000**	**722,700,000**
		17018001/22020102	Local Transport & Travel-Others	709	70941	2000	600,000	600,000	600,000	1,800,000
		17018001/22020103	International Transport & Travel-Training	709	70941	2000	2,300,000	2,300,000	2,300,000	6,900,000
		17018001/22020105	Hotel accommodation	709	70941	2000	100,000	100,000	100,000	300,000
		17018001/22020202	Telephone Charges	709	70941	2000	0	0	0	0
		17018001/22020203	Internet Access Charges	709	70941	2000	0	0	0	0
		17018001/22020205	Water Rates	709	70941	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17018001/22020301	Office Stationeries/Computer Consumables	709	70941	2000	0	0	0	0
		17018001/22020305	Printing of Non Security Documents	709	70941	2000	1,400,000	1,400,000	1,400,000	4,200,000
		17018001/22020306	Printing of Security Documents (Printing of answer scripts	709	70941	2000	0	0	0	0
		17018001/22020312	Service Materials	709	70941	2000	100,000	100,000	100,000	300,000
		17018001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70941	2000	200,000	200,000	200,000	600,000
		17018001/22020403	Maintenance of Office Building Residential Qtrs. (Hostel Bui	709	70941	2000	0	0	0	0
		17018001/22020404	Maintenance of Office / IT Equipment	709	70941	2000	0	0	0	0
		17018001/22020406	Other Maintenance Services	709	70941	2000	0	0	0	0
		17018001/22020414	Maintenace of other infrastructure	709	70941	2000	0	0	0	0
		17018001/22020501	Local Training	709	70941	2000	0	0	0	0
		17018001/22020506	Seminar and Conferences	709	70941	2000	0	0	0	0
		17018001/22020601	Security Services	709	70941	2000	3,800,000	3,800,000	3,800,000	11,400,000
		17018001/22020605	Cleaning & Fumigation Services	709	70941	2000	0	0	0	0
		17018001/22020701	Financial Consulting	709	70941	2000	0	0	0	0
		17018001/22020703	Legal Services	709	70941	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17018001/22020705	Surveying Services	709	70941	2000	68,000,000	68,000,000	68,000,000	204,000,000
		17018001/22020707	Agricultural Consulting	709	70941	2000	78,000,000	78,000,000	78,000,000	234,000,000
		17018001/22020711	OTHER CONSULTING SERVICES	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17018001/22020801	Motor Vehicle Fuel Cost	709	70941	2000	0	0	0	0
		17018001/22020803	Plant/Generator Fuel Cost	709	70941	2000	0	0	0	0
		17018001/22020806	Cooking Gas/Fuel Cost	709	70941	2000	0	0	0	0
		17018001/22020901	Bank Charges (Other than Interest)	709	70941	2000	600,000	600,000	600,000	1,800,000
		17018001/22021001	Refreshment & Meals	709	70941	2000	100,000	100,000	100,000	300,000
		17018001/22021002	Honorarium & Sitting Allowance	709	70941	2000	16,400,000	16,400,000	16,400,000	49,200,000
		17018001/22021003	Publicity & Advertisements	709	70941	2000	600,000	600,000	600,000	1,800,000
		17018001/22021006	Postages & Courier Services	709	70941	2000	2,600,000	2,600,000	2,600,000	7,800,000
		17018001/22021007	Welfare Packages	709	70941	2000	0	0	0	0
		17018001/22021014	Annual Budget Expenses & Administration	709	70941	2000	300,000	300,000	300,000	900,000
		17018001/22021021	Special Days/Celebrations (matriculation ceremony)	709	70941	2000	0	0	0	0
		17018001/22021022	Donations	709	70941	2000	200,000	200,000	200,000	600,000
		17018001/22021026	Common services (Committee/Commissions)	709	70941	2000	800,000	800,000	800,000	2,400,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17018001/22021033	Accreditation Expenses	709	70941	2000	0	0	0	0
		17018001/22030103	Refurbishment Advances	709	70941	2000	53,800,000	53,800,000	53,800,000	161,400,000
	Consolidated Rev Fund Charges						**0**	**0**	**0**	0
		17018001/22010102	Pension	709	70941	2000	0	0	0	0
	Enugu State Polytechnic Iwollo Total						**673,613,300**	**695,248,965**	**717,966,413**	**2,086,828,678**
17019001	**Enugu State College of Education (Technical)**									
	Personnel Cost						**1,034,578,940**	**1,086,307,887**	**1,140,623,281**	**3,261,510,108**
		17019001/21010101	Basic Salary	709	70942	2000	1,029,945,940	1,081,443,237	1,135,515,399	3,246,904,576
		17019001/21020104	Utility Allowance	709	70942	2000	2,239,620	2,351,601	2,469,181	7,060,402
		17019001/21020105	Entertainment Allowance	709	70942	2000	282,880	297,024	311,875	891,779
		17019001/21020109	Call Duty Allowance	709	70942	2000	220,500	231,525	243,101	695,126
		17019001/21020131	Arrears (Allowance)	709	70942	2000	1,890,000	1,984,500	2,083,725	5,958,225
	Overhead Cost						**147,450,000**	**147,450,000**	**147,450,000**	**442,350,000**
		17019001/22020101	Local Transport & Travel-Training	709	70941	2000	1,500,000	1,500,000	1,500,000	4,500,000
		17019001/22020102	Local Transport & Travel-Others	709	70941	2000	1,500,000	1,500,000	1,500,000	4,500,000
		17019001/22020104	International Transport & Travels - Others	709	70941	2000	0	0	0	0
		17019001/22020105	Hotel accommodation	709	70941	2000	700,000	700,000	700,000	2,100,000
		17019001/22020201	Electricity Charges	709	70941	2000	6,200,000	6,200,000	6,200,000	18,600,000
		17019001/22020202	Telephone Charges	709	70941	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17019001/22020203	Internet Access Charges	709	70941	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17019001/22020205	Water Rates	709	70941	2000	2,500,000	2,500,000	2,500,000	7,500,000
		17019001/22020206	Sewage Charges	709	70942	2000	0	0	0	0
		17019001/22020301	Office Stationeries/Computer Consumables	709	70941	2000	7,000,000	7,000,000	7,000,000	21,000,000
		17019001/22020302	Books	709	70941	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17019001/22020303	Newspapers	709	70941	2000	400,000	400,000	400,000	1,200,000
		17019001/22020305	Printing of Non Security Documents	709	70941	2000	4,500,000	4,500,000	4,500,000	13,500,000
		17019001/22020306	Printing of Security Documents	709	70941	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17019001/22020307	Magazines & Periodicals	709	70941	2000	350,000	350,000	350,000	1,050,000
		17019001/22020313	Chemical and Reagents	709	70941	2000	500,000	500,000	500,000	1,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17019001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70941	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17019001/22020402	Maintenance of Office Furniture	709	70941	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17019001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70941	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17019001/22020404	Maintenance of Office IT Equipment	709	70941	2000	800,000	800,000	800,000	2,400,000
		17019001/22020405	Maintenance of Plants/Generators	709	70941	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17019001/22020406	Other Maintenance Services	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17019001/22020601	Security Services	709	70941	2000	800,000	800,000	800,000	2,400,000
		17019001/22020603	Residential Rent	709	70941	2000	2,800,000	2,800,000	2,800,000	8,400,000
		17019001/22020604	Security Vote (Including Operations)	709	70941	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17019001/22020605	Cleaning & Fumigation Services	709	70941	2000	1,500,000	1,500,000	1,500,000	4,500,000
		17019001/22020701	Financial Consulting	709	70941	2000	800,000	800,000	800,000	2,400,000
		17019001/22020702	Information Technology Consulting	709	70941	2000	0	0	0	0
		17019001/22020703	Legal Services	709	70941	2000	700,000	700,000	700,000	2,100,000
		17019001/22020705	Architectural Services	709	70941	2000	0	0	0	0
		17019001/22020801	Motor Vehicle Fuel Cost	709	70941	2000	7,300,000	7,300,000	7,300,000	21,900,000
		17019001/22020802	Other Transport Equipment Fuel Cost	709	70941	2000	800,000	800,000	800,000	2,400,000
		17019001/22020803	Plant/Generator Fuel Cost	709	70941	2000	700,000	700,000	700,000	2,100,000
		17019001/22020806	Cooking Gas/Fuel Cost	709	70941	2000	600,000	600,000	600,000	1,800,000
		17019001/22020901	Bank Charges (Other than Interest)	709	70941	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17019001/22021001	Refreshments & Meals	709	70941	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17019001/22021002	Honorarium & Sitting Allowance	709	70941	2000	1,400,000	1,400,000	1,400,000	4,200,000
		17019001/22021003	Publicity & Advertisements	709	70941	2000	3,800,000	3,800,000	3,800,000	11,400,000
		17019001/22021004	Medical Expenses-Local	709	70941	2000	200,000	200,000	200,000	600,000
		17019001/22021005	Service School Fees Payment	709	70941	2000	800,000	800,000	800,000	2,400,000
		17019001/22021006	Postages & Courier Services	709	70941	2000	200,000	200,000	200,000	600,000
		17019001/22021007	Welfare Packages	709	70941	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17019001/22021008	Subscription To Professional Bodies	709	70941	2000	0	0	0	0
		17019001/22021009	Sporting Activities	709	70941	2000	800,000	800,000	800,000	2,400,000
		17019001/22021021	Special Days/Celebrations	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17019001/22021022	Donations	709	70941	2000	100,000	100,000	100,000	300,000
		17019001/22021027	Local Scholarship Scheme	709	70942	2000	200,000	200,000	200,000	600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17019001/22021033	Accreditation Expenses	709	70941	2000	0	0	0	0
		17019001/22021036	Supervision of Student on Industrial Training	709	70941	2000	0	0	0	0
		17019001/22030103	Refurbishing Advances	709	70941	2000	0	0	0	0
		17019001/22030105	Spectacle Advances	709	70941	2000	42,000,000	42,000,000	42,000,000	126,000,000
		17019001/22030107	Furnishing Advances	709	70941	2000	2,000,000	2,000,000	2,000,000	6,000,000
	Consolidated Rev Fund Charges						**0**	**0**	**0**	**0**
		17019001/22010103	Death Benefit	701	70133	2000	0	0	0	
	Enugu State College of Education (Technical) Total						**1,182,028,940**	**1,233,757,887**	**1,288,073,281**	**3,703,860,108**
17021001	**Enugu State University of Science and Technology (ESUT)**									
	Personnel Cost						**5,078,045,110**	**8,567,186,543**	**8,994,295,870**	**22,639,527,523**
		17021001/21010101	Basic Salary	709	70942	2000	4,942,461,890	8,430,024,162	8,851,525,370	22,224,011,422
		17021001/21020102	Transport Allowance	709	70942	2000	2,169,300	2,277,765	2,391,653	6,838,718
		17021001/21020104	Utility Allowance	709	70942	2000	-	-	-	0
		17021001/21020105	Entertainment Allowance	709	70942	2000	124,000,000	125,000,000	130,000,000	379,000,000
		17021001/21020106	Leave Allowance	709	70942	2000	6,573,560	6,902,238	7,247,350	20,723,148
		17021001/21020107	Domestic Staff Allowance	709	70942	2000	-	-	-	0
		17021001/21020131	Arrears (Allowance)	709	70942	2000	2,840,360	2,982,378	3,131,497	8,954,235
		17021001/21020135	Wardrobe & Outfit Allowances	709	70942	2000	-	-	-	0
	Overhead Cost						**1,138,704,500**	**1,135,710,000**	**1,135,730,000**	**3,410,144,500**
		17021001/22020101	Local Travel and Transport - Training	709	70941	2000	4,250,000	4,250,000	4,250,000	12,750,000
		17021001/22020102	Local Travel and Transport - Others	709	70941	2000	255,000,000	255,000,000	255,000,000	765,000,000
		17021001/22020104	International Transport and Travels - Others	709	70941	2000	4,500,000	4,500,000	4,500,000	13,500,000
		17021001/22020105	Hotel accommodation	709	70941	2000	74,500	80,000	100,000	254,500
		17021001/22020201	Electricity Charges	709	70941	2000	89,000,000	89,000,000	89,000,000	267,000,000
		17021001/22020202	Telephone Charges	709	70941	2000	1,900,000	1,900,000	1,900,000	5,700,000
		17021001/22020203	Internet Access Charges	709	70941	2000	65,800,000	65,800,000	65,800,000	197,400,000
		17021001/22020205	Water Rates	709	70941	2000	13,700,000	13,700,000	13,700,000	41,100,000
		17021001/22020301	Office Stationeries/Computer Consumables	709	70941	2000	80,500,000	77,500,000	77,500,000	235,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17021001/22020303	Newspapers	709	70941	2000	14,000,000	14,000,000	14,000,000	42,000,000
		17021001/22020304	Magazines & Periodicals	709	70941	2000	600,000	600,000	600,000	1,800,000
		17021001/22020305	Printing of Non Security Documents	709	70941	2000	0	0	0	0
		17021001/22020306	Printing of Security Documents	709	70941	2000	1,800,000	1,800,000	1,800,000	5,400,000
		17021001/22020309	Uniforms & Other Clothing	709	70941	2000	23,500,000	23,500,000	23,500,000	70,500,000
		17021001/22020312	Service Materials	709	70941	2000	8,500,000	8,500,000	8,500,000	25,500,000
		17021001/22020401	Maintenance of Motor Vehicle /Transport Equipment	709	70941	2000	33,700,000	33,700,000	33,700,000	101,100,000
		17021001/22020402	Maintenance of Office Furniture	709	70941	2000	0	0	0	0
		17021001/22020403	Maintenance of Office Building Residential Qtrs.	709	70941	2000	15,200,000	15,200,000	15,200,000	45,600,000
		17021001/22020404	Maintenance of Office / IT Equipment	709	70941	2000	15,000,000	15,000,000	15,000,000	45,000,000
		17021001/22020405	Maintenance of Plants & Generators	709	70941	2000	48,200,000	48,200,000	48,200,000	144,600,000
		17021001/22020406	Other Maintenance Services	709	70941	2000	4,100,000	4,100,000	4,100,000	12,300,000
		17021001/22020501	Local Training	709	70941	2000	23,200,000	23,200,000	23,200,000	69,600,000
		17021001/22020506	Seminar and Conferences	709	70941	2000	4,200,000	4,200,000	4,200,000	12,600,000
		17021001/22020601	Security Services	709	70941	2000	2,500,000	2,500,000	2,500,000	7,500,000
		17021001/22020603	Residential Rent	709	70941	2000	5,300,000	5,300,000	5,300,000	15,900,000
		17021001/22020605	Cleaning &Fumigation Services	709	70941	2000	500,000	500,000	500,000	1,500,000
		17021001/22020701	Financial Consulting	709	70941	2000	28,200,000	28,200,000	28,200,000	84,600,000
		17021001/22020703	Legal Services	709	70941	2000	3,500,000	3,500,000	3,500,000	10,500,000
		17021001/22020709	Research and Studies	709	70941	2000	850,000	850,000	850,000	2,550,000
		17021001/22020710	Monitoring and Evaluation	709	70941	2000	7,000,000	7,000,000	7,000,000	21,000,000
		17021001/22020801	Motor Vehicle Fuel Cost	709	70941	2000	84,200,000	84,200,000	84,200,000	252,600,000
		17021001/22020803	Plant/Generator Fuel Cost	709	70941	2000	8,200,000	8,200,000	8,200,000	24,600,000
		17021001/22020901	Bank Charges (Other than Interest)	709	70941	2000	30,000	30,000	30,000	90,000
		17021001/22020902	Insurance Premium	709	70941	2000	22,700,000	22,700,000	22,700,000	68,100,000
		17021001/22021001	Refreshment & Meals	709	70941	2000	14,100,000	14,100,000	14,100,000	42,300,000
		17021001/22021002	Honorarium & Sitting Allowance	709	70941	2000	85,300,000	85,300,000	85,300,000	255,900,000
		17021001/22021003	Publicity & Advertisements	709	70941	2000	42,500,000	42,500,000	42,500,000	127,500,000
		17021001/22021004	Medical Expenses	709	70941	2000	0	0	0	0
		17021001/22021005	Service School Fees Payment	709	70941	2000	10,100,000	10,100,000	10,100,000	30,300,000
		17021001/22021006	Postages & Courier Services	709	70941	2000	2,200,000	2,200,000	2,200,000	6,600,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17021001/22021007	Welfare Packages	709	70941	2000	48,700,000	48,700,000	48,700,000	146,100,000
		17021001/22021008	Subscription To Professional Bodies	709	70941	2000	500,000	500,000	500,000	1,500,000
		17021001/22021011	Recruitment and Appointment (Service wide)	709	70941	2000	500,000	500,000	500,000	1,500,000
		17021001/22021021	Special Days/Celebrations	709	70941	2000	600,000	600,000	600,000	1,800,000
		17021001/22021033	Accreditation	709	70941	2000	44,000,000	44,000,000	44,000,000	132,000,000
		17021001/22030105	Spectacle Advances	709	70941	2000	20,500,000	20,500,000	20,500,000	61,500,000
Enugu State University of Science and Technology (ESUT) Total							**6,216,749,610**	**9,702,896,543**	**10,130,025,870**	**26,049,672,023**
17021002	**ESUT College of Medicine (Teaching Hospital)**									
	Personnel Cost						**0**	**0**	**0**	**0**
		17021002/21010101	Basic Salary	707	70740	2000	0	0	0	0
		17021002/21020107	Domestic Staff Allowance	707	70740	2000	0	0	0	0
		17021002/21020109	Call Duties Allowance	707	70740	2000	0	0	0	0
		17021002/21020111	Hazard Allowance	707	70740	2000	0	0	0	0
		17021002/21020113	Teaching Allowance	707	70740	2000	0	0	0	0
	Overhead Cost						**177,450,000**	**188,450,000**	**196,750,000**	**562,650,000**
		17021002/22020101	Local Transport & Travel-Training	709	70941	2000	3,000,000	4,000,000	5,000,000	12,000,000
		17021002/22020102	Local Transport & Travel-Others	707	70740	2000	8,000,000	10,000,000	10,000,000	28,000,000
		17021002/22020105	Hotel accommodation	707	70740	2000	0	0	0	0
		17021002/22020201	Electricity Charges	707	70740	2000	20,000,000	22,000,000	25,000,000	67,000,000
		17021002/22020202	Telephone Charges	707	70740	2000	1,300,000	1,300,000	1,300,000	3,900,000
		17021002/22020203	Internet Access Charges	707	70740	2000	1,000,000	450,000	450,000	1,900,000
		17021002/22020205	Water Rate	707	70740	2000	800,000	350,000	350,000	1,500,000
		17021002/22020206	Sewerage Charges	707	70731	2000	0	0	0	0
		17021002/22020301	Office Stationeries/Computer Consumables	707	70740	2000	20,000,000	22,000,000	25,000,000	67,000,000
		17021002/22020305	Printing of Non Security Documents	707	70740	2000	5,000,000	5,500,000	6,000,000	16,500,000
		17021002/22020306	Printing of Security Documents	707	70740	2000	3,000,000	3,500,000	4,000,000	10,500,000
		17021002/22020307	Drugs/Laboratory/Medical Supplies	707	70740	2000	950,000	950,000	950,000	2,850,000
		17021002/22020309	Uniforms & other Clothings	707	70740	2000	0	0	0	0
		17021002/22020312	Service Materials	707	70740	2000	3,000,000	3,000,000	3,000,000	9,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17021002/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17021002/22020402	Maintenance of Office Furniture	707	70740	2000	350,000	350,000	350,000	1,050,000
		17021002/22020403	Maintenance of Office Building/Residential Qtrs..	707	70740	2000	10,000,000	12,000,000	12,000,000	34,000,000
		17021002/22020404	Maintenance of Office IT Equipment	707	70740	2000	1,500,000	2,000,000	2,000,000	5,500,000
		17021002/22020405	Maintenance of Plants/Generators	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17021002/22020406	Other Maintenance Services	707	70740	2000	2,000,000	2,200,000	2,200,000	6,400,000
		17021002/22020501	Local Training	707	70740	2000	5,000,000	6,000,000	6,000,000	17,000,000
		17021002/22020506	Seminar and Conferences	707	70731	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17021002/22020601	Security Services	707	70740	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17021002/22020605	Cleaning & Fumigation Services	707	70740	2000	2,000,000	2,200,000	2,500,000	6,700,000
		17021002/22020708	Medical Consulting	707	70740	2000	0	0	0	0
		17021002/22020801	Motor Vehicle Fuel Cost	707	70731	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17021002/22020803	Plant /Generator Fuel Cost	707	70731	2000	1,200,000	1,300,000	1,300,000	3,800,000
		17021002/22020901	Bank Charges (Other than Interest)	707	70740	2000	150,000	150,000	150,000	450,000
		17021002/22021001	Refreshment & Meals	707	70740	2000	7,000,000	7,000,000	7,000,000	21,000,000
		17021002/22021002	Honorarium & Sitting Allowance	707	70740	2000	15,000,000	15,000,000	15,000,000	45,000,000
		17021002/22021003	Publicity & Advertisement	707	70740	2000	600,000	600,000	600,000	1,800,000
		17021002/22021004	Medical Expenses	707	70740	2000	400,000	400,000	400,000	1,200,000
		17021002/22021005	Services School Fees Payment	707	70740	2000	250,000	250,000	250,000	750,000
		17021002/22021006	Postages & Courier Services	707	70740	2000	100,000	100,000	100,000	300,000
		17021002/22021007	Welfare Packages	707	70740	2000	5,500,000	5,500,000	5,500,000	16,500,000
		17021002/22021008	Subscription To Professional Bodies	707	70740	2000	350,000	350,000	350,000	1,050,000
		17021002/22021014	Annual Budget Expenses	707	70740	2000	400,000	400,000	400,000	1,200,000
		17021002/22021021	Special Day Celebration	707	70740	2000	3,600,000	3,600,000	3,600,000	10,800,000
		17021002/22021033	Accreditation	707	70740	2000	40,000,000	40,000,000	40,000,000	120,000,000
ESUT College of Medicine (Teaching Hospital) Total							**177,450,000**	**188,450,000**	**196,750,000**	**562,650,000**
17021003	**State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)**									
	Personnel Cost						**2,356,900,860**	**2,999,745,903**	**3,149,733,198**	**8,506,379,961**
		17021003/21010101	Basic Salary	709	70942	2000	581,877,740	1,135,971,627	1,192,770,208	2,910,619,575
		17021003/21010102	Overtime Payments	709	70942	2000	216,688,500	227,522,925	238,899,071	683,110,496

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17021003/21020101	Housing/Rent Allowance	709	70942	2000	336,375,540	353,194,317	370,854,033	1,060,423,890
		17021003/21020103	Meal Subsidy	709	70942	2000	280,312,960	294,328,608	309,045,038	883,686,606
		17021003/21020104	Utility Allowance	709	70942	2000	321,251,820	337,314,411	354,180,132	1,012,746,363
		17021003/21020105	Entertainment Allowance	709	70942	2000	216,688,500	227,522,925	238,899,071	683,110,496
		17021003/21020107	Domestic Staff Allowance	709	70942	2000	240,938,860	252,985,803	265,635,093	759,559,756
		17021003/21020202	Contributory Pension	709	70942	2000	160,625,900	168,657,195	177,090,055	506,373,150
		17021003/21020205	Housing Fund Contribution	709	70942	2000	2,141,040	2,248,092	2,360,497	6,749,629
Overhead Cost							**675,954,000**	**677,595,000**	**677,595,000**	**2,031,144,000**
		17021003/22020101	Local Travel and Transport - Training	709	70942	2000	32,000,000	32,000,000	32,000,000	96,000,000
		17021003/22020102	Local Travel and Transport - Others	709	70942	2000	40,000,000	40,000,000	40,000,000	120,000,000
		17021003/22020103	International Transport and Travels - Training	709	70942	2000	14,520,000	14,520,000	14,520,000	43,560,000
		17021003/22020104	International Transport and Travels - Others	709	70942	2000	24,200,000	24,200,000	24,200,000	72,600,000
		17021003/22020105	Hotel accommodation	709	70942	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17021003/22020201	Electricity Charges	709	70942	2000	5,400,000	5,445,000	5,445,000	16,290,000
		17021003/22020202	Telephone Charges	709	70942	2000	5,444,000	5,445,000	5,445,000	16,334,000
		17021003/22020203	Internet Access Charges	709	70942	2000	4,210,000	4,235,000	4,235,000	12,680,000
		17021003/22020204	Satellite Broadcasting Access Charges	709	70942	2000	11,490,000	11,495,000	11,495,000	34,480,000
		17021003/22020205	Water Rates	709	70942	2000	7,260,000	7,260,000	7,260,000	21,780,000
		17021003/22020301	Office Stationeries/Computer Consumables	709	70942	2000	21,780,000	21,780,000	21,780,000	65,340,000
		17021003/22020302	Books	709	70942	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17021003/22020303	Newspapers	709	70942	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17021003/22020304	Magazines & Periodicals	709	70942	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17021003/22020205	Printing of Non Security Documents	709	70942	2000	48,400,000	48,400,000	48,400,000	145,200,000
		17021003/22020306	Printing of Security Documents	709	70942	2000	18,150,000	18,150,000	18,150,000	54,450,000
		17021003/22020307	Drugs & Medical Supplies	709	70942	2000	6,050,000	6,050,000	6,050,000	18,150,000
		17021003/22020309	Uniforms & Other Clothing	709	70942	2000	18,150,000	18,150,000	18,150,000	54,450,000
		17021003/22020310	Teaching Aids/Instruction Materials	709	70942	2000	30,250,000	30,250,000	30,250,000	90,750,000
		17021003/22020312	Service Materials	709	70942	2000	7,800,000	7,800,000	7,800,000	23,400,000
		17021003/22020313	Chemical and Reagents	709	70942	2000	25,000,000	25,000,000	25,000,000	75,000,000
		17021003/22020401	Maintenance of Motor Vehicle /Transport Equipment	709	70942	2000	9,000,000	9,000,000	9,000,000	27,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17021003/22020402	Maintenance of Office Furniture	709	70942	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17021003/22020403	Maintenance of Office Building Residential Qtrs.	709	70942	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17021003/22020404	Maintenance of Office / IT Equipment	709	70942	2000	0	0	0	0
		17021003/22020405	Maintenance of Plants & Generators	709	70942	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17021003/22020406	Other Maintenance Services	709	70942	2000	3,600,000	3,600,000	3,600,000	10,800,000
		17021003/22020501	Local Training	709	70942	2000	9,600,000	9,600,000	9,600,000	28,800,000
		17021003/22020502	International Training	709	70942	2000	15,000,000	15,000,000	15,000,000	45,000,000
		17021003/22020503	Training & Staff Development	709	70942	2000	13,000,000	13,000,000	13,000,000	39,000,000
		17021003/22020506	Seminar and Conferences	709	70942	2000	30,000,000	30,000,000	30,000,000	90,000,000
		17021003/22020601	Security Services	709	70942	2000	7,200,000	7,200,000	7,200,000	21,600,000
		17021003/22020603	Residential Rent	709	70942	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17021003/22020605	Cleaning &Fumigation Services	709	70942	2000	3,000,000	3,600,000	3,600,000	10,200,000
		17021003/22020701	Financial Consulting	709	70942	2000	12,500,000	12,500,000	12,500,000	37,500,000
		17021003/22020702	Information Technology Consulting	709	70942	2000	18,000,000	18,000,000	18,000,000	54,000,000
		17021003/22020703	Legal Services	709	70942	2000	12,100,000	12,100,000	12,100,000	36,300,000
		17021003/22020704	Engineering Services	709	70942	2000	18,150,000	18,150,000	18,150,000	54,450,000
		17021003/22020706	Surveying Services	709	70942	2000	0	0	0	0
		17021003/22020707	Agricultural Consulting	709	70942	2000	0	0	0	0
		17021003/22020709	Research and Studies	709	70942	2000	12,100,000	12,100,000	12,100,000	36,300,000
		17021003/22020710	Monitoring and Evaluation	709	70942	2000	3,500,000	3,630,000	3,630,000	10,760,000
		17021003/22020711	Other Consulting Services (Annual Auditing)	709	70942	2000	4,200,000	4,235,000	4,235,000	12,670,000
		17021003/22020801	Motor Vehicle Fuel Cost	709	70942	2000	3,500,000	3,500,000	3,500,000	10,500,000
		17021003/22020803	Plant/Generator Fuel Cost	709	70942	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17021003/22020901	Bank Charges (Other than Interest)	709	70942	2000	600,000	600,000	600,000	1,800,000
		17021003/22020902	Insurance Premium	709	70942	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17021003/22021001	Refreshment & Meals	709	70942	2000	2,400,000	2,400,000	2,400,000	7,200,000
		17021003/22021002	Honorarium & Sitting Allowance	709	70942	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17021003/22021003	Publicity & Advertisements	709	70942	2000	8,500,000	8,500,000	8,500,000	25,500,000
		17021003/22021004	Medical Expenses	709	70942	2000	4,000,000	4,800,000	4,800,000	13,600,000
		17021003/22021005	Service School Fees Payment	709	70942	2000	600,000	600,000	600,000	1,800,000
		17021003/22021006	Postages & Courier Services	709	70942	2000	600,000	600,000	600,000	1,800,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17021003/22021007	Welfare Packages	709	70942	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17021003/22021008	Subscription To Professional Bodies	709	70942	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17021003/22021009	Sporting Activities	709	70942	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17021003/22021011	Recruitment and Appointment (Service wide)	709	70942	2000	7,200,000	7,200,000	7,200,000	21,600,000
		17021003/22021014	Annual Budget Expenses and Administration	709	70942	2000	1,500,000	1,500,000	1,500,000	4,500,000
		17021003/22021016	Servicom	709	70942	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17021003/22021021	Special Days/Celebrations	709	70942	2000	24,000,000	24,000,000	24,000,000	72,000,000
		17021003/22021033	Accreditation	709	70942	2000	62,000,000	62,000,000	62,000,000	186,000,000
	State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS) Total						**3,032,854,860**	**3,677,340,903**	**3,827,328,198**	**10,537,523,961**
17033001	**Institute of Management and Technology (IMT)**									
	Personnel Cost						**1,843,970,860**	**2,986,169,403**	**3,135,477,873**	**7,965,618,136**
		17033001/21010101	Basic Salary	709	70942	2000	1,029,707,340	2,131,192,707	2,237,752,342	5,398,652,389
		17033001/21020101	Housing/Rent Allowance	709	70942	2000	419,017,580	439,968,459	461,966,882	1,320,952,921
		17033001/21020102	Transport Allowance	709	70942	2000	-	-	-	0
		17033001/21020107	Domestic Staff Allowance	709	70942	2000	-	-	-	0
		17033001/21020131	Arrears (Allowances)	709	70941	2000	245,662,340	257,945,457	270,842,730	774,450,527
		17033001/21020134	Academic Allowance	709	70941	2000	72,229,300	75,840,765	79,632,803	227,702,868
		17033001/21020141	Responsibility Allowance	709	70941	2000	77,354,300	81,222,015	85,283,116	243,859,431
	Overhead Cost						**700,280,000**	**700,280,000**	**700,280,000**	**2,100,840,000**
		17033001/22020101	Local Travel and Transport - Training	709	70941	2000	0	0	0	0
		17033001/22020102	Local Travel and Transport - Others	709	70941	2000	900,000	900,000	900,000	2,700,000
		17033001/22020103	International Transport and Travels - Training	709	70941	2000	212,500,000	212,500,000	212,500,000	637,500,000
		17033001/22020104	International Transport and Travels - Others	709	70941	2000	0	0	0	0
		17033001/22020105	Hotel Accommodation	709	70941	2000	5,400,000	5,400,000	5,400,000	16,200,000
		17033001/22020201	Electricity Charges	709	70941	2000	1,950,000	1,950,000	1,950,000	5,850,000
		17033001/22020202	Telephone Charges	709	70941	2000	150,000	150,000	150,000	450,000
		17033001/22020203	Internet Access Charges	709	70941	2000	35,300,000	35,300,000	35,300,000	105,900,000
		17033001/22020204	Satellite Broadcasting Access Charges	709	70941	2000	0	0	0	0
		17033001/22020205	Water Rates	709	70941	2000	3,000,000	3,000,000	3,000,000	9,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17033001/22020301	Office Stationeries/Computer Consumables	709	70941	2000	61,150,000	61,150,000	61,150,000	183,450,000
		17033001/22020303	Newspapers	709	70941	2000	300,000	300,000	300,000	900,000
		17033001/22020304	Magazines & Periodicals	709	70941	2000	0	0	0	0
		17033001/22020305	Printing of Non Security Documents	709	70941	2000	3,800,000	3,800,000	3,800,000	11,400,000
		17033001/22020306	Printing of Security Documents	709	70941	2000	150,000	150,000	150,000	450,000
		17033001/22020309	Uniforms & Other Clothing	709	70941	2000	600,000	600,000	600,000	1,800,000
		17033001/22020310	Teaching aids/ Instruction Materials	709	70941	2000	840,000	840,000	840,000	2,520,000
		17033001/22020312	Service Materials	709	70941	2000	0	0	0	0
		17033001/22020401	Maintenance of Motor Vehicle /Transport Equipment	709	70941	2000	4,850,000	4,850,000	4,850,000	14,550,000
		17033001/22020402	Maintenance of Office Furniture	709	70941	2000	1,100,000	1,100,000	1,100,000	3,300,000
		17033001/22020403	Maintenance of Office Building Residential Qtrs.	709	70941	2000	36,200,000	36,200,000	36,200,000	108,600,000
		17033001/22020404	Maintenance of Office / IT Equipment	709	70941	2000	10,900,000	10,900,000	10,900,000	32,700,000
		17033001/22020405	Maintenance of Plants & Generators	709	70941	2000	500,000	500,000	500,000	1,500,000
		17033001/22020406	Other Maintenance Services	709	70941	2000	7,400,000	7,400,000	7,400,000	22,200,000
		17033001/22020413	Minor Road Maintenance	709	70941	2000	0	0	0	0
		17033001/22020501	Local Training	709	70941	2000	850,000	850,000	850,000	2,550,000
		17033001/22020503	Training & Staff Development	709	70941	2000	4,600,000	4,600,000	4,600,000	13,800,000
		17033001/22020506	Seminar and Conferences	709	70941	2000	9,900,000	9,900,000	9,900,000	29,700,000
		17033001/22020601	Security Services	709	70941	2000	4,500,000	4,500,000	4,500,000	13,500,000
		17033001/22020604	Security Votes	709	70941	2000	850,000	850,000	850,000	2,550,000
		17033001/22020605	Cleaning &Fumigation Services	709	70941	2000	3,000,000	3,000,000	3,000,000	9,000,000
		17033001/22020701	Financial Consulting	709	70941	2000	5,300,000	5,300,000	5,300,000	15,900,000
		17033001/22020702	Information Technology Consulting	709	70941	2000	111,600,000	111,600,000	111,600,000	334,800,000
		17033001/22020703	Legal Services	709	70941	2000	3,800,000	3,800,000	3,800,000	11,400,000
		17033001/22020706	Surveying Services	709	70941	2000	0	0	0	0
		17033001/22020711	Other Consulting Services (Annual Auditing)	709	70941	2000	410,000	410,000	410,000	1,230,000
		17033001/22020801	Motor Vehicle Fuel Cost	709	70941	2000	3,850,000	3,850,000	3,850,000	11,550,000
		17033001/22020803	Plant /Generator Fuel Cost	709	70941	2000	3,830,000	3,830,000	3,830,000	11,490,000
		17033001/22020901	Bank Charges (Other than Interest)	709	70941	2000	0	0	0	0
		17033001/22020902	Insurance Premium	709	70941	2000	42,900,000	42,900,000	42,900,000	128,700,000
		17033001/22021001	Refreshment & Meals	709	70941	2000	6,350,000	6,350,000	6,350,000	19,050,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17033001/22021002	Honorarium & Sitting Allowance (Including external examine	709	70941	2000	71,400,000	71,400,000	71,400,000	214,200,000
		17033001/22021003	Publicity & Advertisements	709	70941	2000	5,450,000	5,450,000	5,450,000	16,350,000
		17033001/22021004	Medical Expenses	709	70941	2000	12,900,000	12,900,000	12,900,000	38,700,000
		17033001/22021005	Service School Fees Payment	709	70941	2000	300,000	300,000	300,000	900,000
		17033001/22021006	Postages & Courier Services	709	70941	2000	11,000,000	11,000,000	11,000,000	33,000,000
		17033001/22021007	Welfare Packages	709	70941	2000	1,900,000	1,900,000	1,900,000	5,700,000
		17033001/22021008	Subscription To Professional Bodies	709	70941	2000	250,000	250,000	250,000	750,000
		17033001/22021009	Sporting Activities	709	70941	2000	500,000	500,000	500,000	1,500,000
		17033001/22021014	Annual Budget Expenses and Administration	709	70941	2000	0	0	0	0
		17033001/22021021	Special Days/Celebrations	709	70941	2000	3,650,000	3,650,000	3,650,000	10,950,000
		17033001/22021022	Donations	709	70941	2000	0	0	0	0
		17033001/22021026	Common Services (Committee/Commissions)	709	70941	2000	200,000	200,000	200,000	600,000
		17033001/22021033	Accreditation	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17033001/22020103	Staff Loans and Advances	709	70941	2000	0	0	0	0
	Consolidated Rev Fund Charges						**0**	**0**	**0**	0
		17033001/22010103	Death Benefits	709	70941	2000	0	0	0	0
	Institute of Management and Technology (IMT) Total						**2,544,250,860**	**3,686,449,403**	**3,835,757,873**	**10,066,458,136**
17051001	**Post-Primary Schools Management Board (PPSMB)**									
	Personnel Cost						**16,028,844,376**	**19,405,786,595**	**21,526,075,925**	**56,960,706,895**
		17051001/21010101	Basic Salary	709	70922	2000	10,595,488,860	11,225,263,303	12,886,526,468	34,707,278,631
		17051001/21010105	Wages - (Volunteer Teachers)	709	70950	2000	1,497,600	1,572,480	1,651,104	4,721,184
		17051001/21020101	Housing/Rent Allowance	709	70922	2000	1,550,357,110	1,677,874,966	1,811,768,714	5,040,000,789
		17051001/21020102	Transport Allowance	709	70922	2000	278,336,990	607,253,840	637,616,531	1,523,207,361
		17051001/21020103	Meal Subsidy	709	70922	2000	297,042,670	311,894,804	327,489,544	936,427,017
		17051001/21020104	Utility Allowance	709	70922	2000	164,586,598	172,815,928	181,456,724	518,859,250
		17051001/21020105	Entertainment Allowance	709	70922	2000	51,878,658	54,472,591	57,196,220	163,547,469
		17051001/21020106	Leave Allowance	709	70922	2000	417,601,430	973,981,502	1,022,680,577	2,414,263,508
		17051001/21020107	Domestic Staff Allowance	709	70922	2000	972,671,726	1,021,305,312	1,072,370,578	3,066,347,616
		17051001/21020108	Shift Allowance	709	70922	2000	17,079,540	17,933,517	18,830,193	53,843,250
		17051001/21020111	Hazard Allowance	709	70922	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17051001/21020112	Rural Posting Allowance	709	70922	2000	-	-	-	0
		17051001/21020113	TSS Allowance	709	70922	2000	851,419,040	1,733,989,992	1,820,689,492	4,406,098,524
		17051001/21020119	Personal Assistant	709	70922	2000	-	-	-	0
		17051001/21020131	Arrears (Allowances)	709	70922	2000	830,884,154	1,607,428,362	1,687,799,780	4,126,112,295
		17051001/21020132	Professional Allowance	709	70922	2000	-	-	-	0
		17051001/21020146	Newspaper Allowance	709	70922	2000	-	-	-	0
		17051001/21020147	Vehicle Maint. Allowance	709	70922	2000	-	-	-	0
	Overhead Cost						**46,250,000**	**46,250,000**	**46,250,000**	**138,750,000**
		17051001/22020101	Local Transport & Travel-Training	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17051001/22020102	Local Transport & Travel-Others	709	70922	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17051001/22020202	Telephone Charges	709	70922	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17051001/22020203	Internet Access Charges	709	70922	2000	100,000	100,000	100,000	300,000
		17051001/22020205	Water Rates	709	70922	2000	250,000	250,000	250,000	750,000
		17051001/22020206	Sewerage Charges	709	70922	2000	600,000	600,000	600,000	1,800,000
		17051001/22020301	Office Stationeries/Computer Consumables	709	70922	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17051001/22020302	Books	709	70922	2000	300,000	300,000	300,000	900,000
		17051001/22020306	Printing of Security Documents	709	70922	2000	0	0	0	0
		17051001/22020312	Service Materials	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17051001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17051001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70922	2000	0	0	0	0
		17051001/22020405	Maintenance of Plants/Generators	709	70922	2000	0	0	0	0
		17051001/22020406	Other Maintenance Services	709	70922	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17051001/22020501	Local Training	709	70922	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17051001/22020506	Seminar and Conferences	709	70922	2000	0	0	0	0
		17051001/22020601	Security Services	709	70922	2000	500,000	500,000	500,000	1,500,000
		17051001/22020605	Cleaning & Fumigation Services	709	70922	2000	300,000	300,000	300,000	900,000
		17051001/22020410	Monitoring and Evaluation	709	70922	2000	500,000	500,000	500,000	1,500,000
		17051001/22020711	OTHER CONSULTING SERVICES	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17051001/22020801	Motor Vehicle Fuel Cost	709	70922	2000	800,000	800,000	800,000	2,400,000
		17051001/22020803	Plant/Generator Fuel Cost	709	70922	2000	300,000	300,000	300,000	900,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17051001/22020806	Cooking Gas/Fuel Cost	709	70922	2000	0	0	0	0
		17051001/22020901	Bank Charges (Other than Interest)	709	70922	2000	200,000	200,000	200,000	600,000
		17051001/22021001	Refreshments & Meals	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17051001/22021002	Honorarium & Sitting Allowance	709	70922	2000	700,000	700,000	700,000	2,100,000
		17051001/22021003	Publicity & Advertisements	709	70922	2000	300,000	300,000	300,000	900,000
		17051001/22021004	Medical Expenses-Local	709	70922	2000	200,000	200,000	200,000	600,000
		17051001/22021006	Postages & Courier Services	709	70922	2000	300,000	300,000	300,000	900,000
		17051001/22021007	Welfare Packages	709	70922	2000	700,000	700,000	700,000	2,100,000
		17051001/22021014	Annual Budget expenses and Administration	709	70922	2000	200,000	200,000	200,000	600,000
Post-Primary Schools Management Board (PPSMB) Total							16,075,094,376	19,452,036,595	21,572,325,925	57,099,456,895
17054001	**Enugu State Science Technical and Vocational Sch. Mgt. Board**									
Personnel Cost							**1,566,930,152**	**2,831,776,660**	**2,973,365,493**	**7,372,072,304**
		17054001/21010101	Basic Salary	709	70922	2000	871,503,948	1,755,079,145	1,842,833,103	4,469,416,196
		17054001/21020101	Housing/Rent Allowance	709	70922	2000	158,001,652	270,901,735	284,446,821	713,350,208
		17054001/21020102	Transport Allowance	709	70922	2000	58,180,928	61,089,974	64,144,473	183,415,376
		17054001/21020103	Meal Subsidy	709	70922	2000	27,231,152	28,592,710	30,022,345	85,846,207
		17054001/21020104	Utility Allowance	709	70922	2000	24,572,080	25,800,684	27,090,718	77,463,482
		17054001/21020105	Entertainment Allowance	709	70922	2000	4,327,970	4,544,369	4,771,587	13,643,925
		17054001/21020106	Leave Allowance	709	70922	2000	87,887,482	92,281,856	96,895,949	277,065,287
		17054001/21020107	Domestic Staff Allowance	709	70922	2000	159,248,760	324,711,198	340,946,758	824,906,716
		17054001/21020108	Shift Allowance	709	70922	2000	-	-	-	0
		17054001/21020111	Hazard Allowance	709	70922	2000	-	-	-	0
		17054001/21020113	TSS Allowance	709	70922	2000	91,381,758	95,950,846	100,748,388	288,080,992
		17054001/21020131	Arrears (Allowances)	709	70922	2000	84,594,422	172,824,143	181,465,350	438,883,915
Overhead Cost							**62,050,000**	**62,050,000**	**62,050,000**	**186,150,000**
		17054001/22020102	Local Transport & Travel-Others	709	70922	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17054001/22020202	Telephone Charges	709	70922	2000	300,000	300,000	300,000	900,000
		17054001/22020205	Water Rates	709	70922	2000	400,000	400,000	400,000	1,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17054001/22020301	Office Stationeries/Computer Consumables	709	70922	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17054001/22020302	Books	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17054001/22020303	Newspapers	709	70922	2000	0	0	0	0
		17054001/22020305	Printing of Non Security Documents	709	70922	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17054001/22020310	Teaching aids/ Instruction Materials	709	70922	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17054001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17054001/22020402	Maintenance of Office Furniture	709	70922	2000	900,000	900,000	900,000	2,700,000
		17054001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70922	2000	1,500,000	1,500,000	1,500,000	4,500,000
		17054001/22020404	Maintenance of Office IT Equipment	709	70922	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17054001/22020405	Maintenance of Plants/Generators	709	70922	2000	500,000	500,000	500,000	1,500,000
		17054001/22020406	Other Maintenance Services	709	70922	2000	2,200,000	2,200,000	2,200,000	6,600,000
		17054001/22020501	Local Training	709	70922	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17054001/22020601	Security Services	709	70922	2000	500,000	500,000	500,000	1,500,000
		17054001/22020605	Cleaning and Fumigation Services	709	70922	2000	600,000	600,000	600,000	1,800,000
		17054001/22020709	Research and Studies	709	70922	2000	500,000	500,000	500,000	1,500,000
		17054001/22020710	Monitoring and Evaluation	709	70922	2000	1,500,000	1,500,000	1,500,000	4,500,000
		17054001/22020801	Motor Vehicle Fuel Cost	709	70922	2000	850,000	850,000	850,000	2,550,000
		17054001/22020803	Plant /Generator Fuel Cost	709	70922	2000	600,000	600,000	600,000	1,800,000
		17054001/22020901	Bank Charges (Other Than Interest)	709	70922	2000	600,000	600,000	600,000	1,800,000
		17054001/22021001	Refreshment & Meals	709	70922	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17054001/22021002	Honorarium & Sitting Allowance	709	70922	2000	2,000,000	2,000,000	2,000,000	6,000,000
		17054001/22021003	Publicity and Advertisement	709	70922	2000	500,000	500,000	500,000	1,500,000
		17054001/22021007	Welfare Packages	709	70922	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17054001/22021014	Annual Budget Expenses and Administration	709	70922	2000	300,000	300,000	300,000	900,000
		17054001/22021016	Servicom	709	70922	2000	300,000	300,000	300,000	900,000
		17054001/22021021	Special Days/Celebrations	709	70922	2000	2,000,000	2,000,000	2,000,000	6,000,000
Enugu State Science Technical and Vocational Sch. Mgt. Board Total							**1,628,980,152**	**2,893,826,660**	**3,035,415,493**	**7,558,222,304**
17056001	**Enugu State Scholarship and Education Loans Board**									
	Overhead Cost						**538,850,000**	**538,850,000**	**538,850,000**	**1,616,550,000**
		17056001/22020102	Local Transport & Travel-Others	709	70950	2000	10,000,000	10,000,000	10,000,000	30,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17056001/22020104	International Transport & Travel-Others	709	70950	2000	15,000,000	15,000,000	15,000,000	45,000,000
		17056001/22020203	Internet Access Charges	709	70950	2000	150,000	150,000	150,000	450,000
		17056001/22020208	Software charges	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17056001/22020301	Office Stationeries/Computer Consumables	709	70950	2000	2,200,000	2,200,000	2,200,000	6,600,000
		17056001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70950	2000	350,000	350,000	350,000	1,050,000
		17056001/22020404	Maintenance of Office IT Equipment	709	70950	2000	0	0	0	0
		17056001/22020405	Maintenance of Plants/Generators	709	70950	2000	0	0	0	0
		17056001/22020406	Other Maintenance Services	709	70950	2000	150,000	150,000	150,000	450,000
		17056001/22020501	Local Training	709	70950	2000	1,200,000	1,200,000	1,200,000	3,600,000
		17056001/22020503	Training and Staff Development	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17056001/22020605	Cleaning and Fumigation Services	701	70133	2000	100,000	100,000	100,000	300,000
		17056001/22020710	Monitoring and Evaluation	701	70133	2000	600,000	600,000	600,000	1,800,000
		17056001/22020711	OTHER CONSULTING SERVICES	701	70133	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17056001/22020801	Motor Vehicle Fuel Cost	709	70950	2000	0	0	0	0
		17056001/22020803	Plant /Generator Fuel Cost	709	70950	2000	0	0	0	0
		17056001/22020901	Bank Charges (Other than Interest)	709	70950	2000	100,000	100,000	100,000	300,000
		17056001/22021001	Refreshment and Meals	709	70950	2000	1,200,000	1,200,000	1,200,000	3,600,000
		17056001/22021002	Honorarium & Sitting Allowance	709	70950	2000	7,800,000	7,800,000	7,800,000	23,400,000
		17056001/22021003	Publicity and Advertisement	705	70560	2000	6,000,000	6,000,000	6,000,000	18,000,000
		17056001/22021007	Welfare Package	701	70133	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17056001/22021020	Foreign Scholarship Scheme	709	70950	2000	250,000,000	250,000,000	250,000,000	750,000,000
		17056001/22021027	Local Scholarship Schemes	709	70950	2000	200,000,000	200,000,000	200,000,000	600,000,000
Enugu State Scholarship and Education Loans Board Total							**538,850,000**	**538,850,000**	**538,850,000**	**1,616,550,000**
17064001	**Educational Resource Centre, Enugu**									
	Overhead Cost						**0**	**0**	**0**	**0**
		17064001/22020102	Local Transport & Travel-Others	709	70950	2000	0	0	0	0
		17064001/22020301	Office Stationeries/Computer Consumables	709	70950	2000	0	0	0	0
Educational Resource Centre, Enugu Total							**0**	**0**	**0**	**0**
17102002	**Enugu State College of Health Technology, Oji River**									

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
Personnel Cost							**54,553,782**	**57,281,471**	**60,145,545**	**171,980,798**
		17102002/21010101	Basic Salary	709	70941	2000	40,275,000	42,288,750	44,403,188	126,966,938
		17102002/21020101	Housing/Rent Allowance	709	70941	2000	8,319,320	8,735,286	9,172,050	26,226,656
		17102002/21020102	Transport Allowance	709	70941	2000	1,872,620	1,966,251	2,064,564	5,903,435
		17102002/21020103	Meal Subsidy	709	70941	2000	1,332,000	1,398,600	1,468,530	4,199,130
		17102002/21020104	Utility Allowance	709	70941	2000	749,014	786,465	825,788	2,361,267
		17102002/21020105	Entertainment Allowance	709	70941	2000	163,568	171,746	180,334	515,648
		17102002/21020107	Domestic Staff Allowance	709	70941	2000	1,842,260	1,934,373	2,031,092	5,807,725
Overhead Cost							**300,800,000**	**300,800,000**	**300,800,000**	**902,400,000**
		17102002/22020101	Local Travel and Transport - Training	709	70941	2000	80,000,000	80,000,000	80,000,000	240,000,000
		17102002/22020105	Hotel accommodation	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17102002/22020203	Internet Access Charges	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17102002/22020301	Office Stationeries/Computer Consumables	709	70941	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17102002/22020302	Books	709	70941	2000	50,500,000	50,500,000	50,500,000	151,500,000
		17102002/22020305	Printing of Non Security Documents	709	70941	2000	12,000,000	12,000,000	12,000,000	36,000,000
		17102002/22020306	Printing of Security Documents (Exam Papers)	709	70941	2000	91,200,000	91,200,000	91,200,000	273,600,000
		17102002/22020311	Food Stuff/Catering Materials Supplies	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22020312	Service Materials	709	70941	2000	400,000	400,000	400,000	1,200,000
		17102002/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70941	2000	400,000	400,000	400,000	1,200,000
		17102002/22020402	Maintenance of Office Furniture	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22020403	Maintenance of Office Building/Residential Qtrs..	709	70941	2000	300,000	300,000	300,000	900,000
		17102002/22020404	Maintenance of Office IT Equipment	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22020405	Maintenance of Plants/Generators	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22020406	Other Maintenance Services	709	70941	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17102002/22020506	Seminar and Conferences	709	70941	2000	600,000	600,000	600,000	1,800,000
		17102002/22020601	Security Services	709	70941	2000	17,000,000	17,000,000	17,000,000	51,000,000
		17102002/22020605	Cleaning & Fumigation Services	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22020709	Research and Studies	709	70941	2000	11,200,000	11,200,000	11,200,000	33,600,000
		17102002/22020710	Monitoring and Evaluation	709	70941	2000	200,000	200,000	200,000	600,000
		17102002/22020801	Motor Vehicle Fuel Cost	709	70941	2000	2,500,000	2,500,000	2,500,000	7,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17102002/22020803	Plant/Generator Fuel Cost	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22020901	Bank Charges(Other Than Interest)	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22021001	Refreshment & Meals	709	70941	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17102002/22021003	Publicity & Advertisements	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22021006	Postage & Courier Services	709	70941	2000	100,000	100,000	100,000	300,000
		17102002/22021007	Welfare Packages	709	70941	2000	3,300,000	3,300,000	3,300,000	9,900,000
		17102002/22021014	Annual Budget Expenses and Administration	709	70941	2000	300,000	300,000	300,000	900,000
	Enugu State College of Health Technology, Oji River Total						**355,353,782**	**358,081,471**	**360,945,545**	**1,074,380,798**
17104001	**Enugu State Coll of Nursing Sciences and Health Tech, Nsukka**									
	Personnel Cost						**54,553,782**	**57,281,471**	**60,145,545**	**171,980,798**
		17104001/21010101	Basic Salary	709	70941	2000	40,275,000	42,288,750	44,403,188	126,966,938
		17104001/21020101	Housing/Rent Allowance	709	70941	2000	8,319,320	8,735,286	9,172,050	26,226,656
		17104001/21020102	Transport Allowance	709	70941	2000	1,872,620	1,966,251	2,064,564	5,903,435
		17104001/21020103	Meal Subsidy	709	70941	2000	1,332,000	1,398,600	1,468,530	4,199,130
		17104001/21020104	Utility Allowance	709	70941	2000	749,014	786,465	825,788	2,361,267
		17104001/21020105	Entertainment Allowance	709	70941	2000	163,568	171,746	180,334	515,648
		17104001/21020107	Domestic Staff Allowance	709	70941	2000	1,842,260	1,934,373	2,031,092	5,807,725
	Overhead Cost						**146,100,000**	**146,100,000**	**146,100,000**	**438,300,000**
		17104001/22020102	Local Transport & Travel-Others	709	70941	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17104001/22020105	Hotel accommodation	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17104001/22020203	Internet Access Charges	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17104001/22020301	Office Stationeries/Computer Consumables	709	70941	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17104001/22020302	Books	709	70941	2000	50,500,000	50,500,000	50,500,000	151,500,000
		17104001/22020305	Printing of Non Security Documents	709	70941	2000	12,000,000	12,000,000	12,000,000	36,000,000
		17104001/22020306	Printing of Security Documents (Exam Papers)	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17104001/22020311	Food Stuff/Catering Materials Supplies	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22020312	Service Materials	709	70941	2000	400,000	400,000	400,000	1,200,000
		17104001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70941	2000	400,000	400,000	400,000	1,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17104001/22020402	Maintenance of Office Furniture	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17104001/22020404	Maintenance of Office IT Equipment	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22020405	Maintenance of Plants/Generators	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22020406	Other Maintenance Services	709	70941	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17104001/22020506	Seminar and Conferences	709	70941	2000	600,000	600,000	600,000	1,800,000
		17104001/22020601	Security Services	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17104001/22020605	Cleaning & Fumigation Services	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22020709	Research and Studies	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17104001/22020710	Monitoring and Evaluation	709	70941	2000	200,000	200,000	200,000	600,000
		17104001/22020801	Motor Vehicle Fuel Cost	709	70941	2000	2,500,000	2,500,000	2,500,000	7,500,000
		17104001/22020803	Plant/Generator Fuel Cost	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22020901	Bank Charges(Other Than Interest)	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22021001	Refreshment & Meals	709	70941	2000	1,000,000	1,000,000	1,000,000	3,000,000
		17104001/22021003	Publicity & Advertisements	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22021006	Postage & Courier Services	709	70941	2000	100,000	100,000	100,000	300,000
		17104001/22021007	Welfare Packages	709	70941	2000	3,300,000	3,300,000	3,300,000	9,900,000
		17104001/22021014	Annual Budget Expenses and Administration	709	70941	2000	300,000	300,000	300,000	900,000
Enugu State Coll of Nursing Sciences and Health Tech, Nsukka Total							**200,653,782**	**203,381,471**	**206,245,545**	**610,280,798**

17104001 Enugu State Coll of Nursing Sciences Parklane/Awgu

Overhead Cost							**393,800,000**	**458,800,000**	**486,800,000**	**1,339,400,000**
		17104001/22020102	Local Transport & Travel-Others	709	70941	2000	10,000,000	12,000,000	15,000,000	37,000,000
		17102002/22020101	Local Travel and Transport - Training	709	70941	2000	60,000,000	65,000,000	70,000,000	195,000,000
		17104001/22020105	Hotel accommodation	709	70941	2000	3,000,000	4,000,000	4,000,000	11,000,000
		17104001/22020203	Internet Access Charges	709	70941	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17033001/22020201	Electricity Charges	709	70941	2000	10,000,000	12,000,000	15,000,000	37,000,000
		17104001/22020301	Office Stationeries/Computer Consumables	709	70941	2000	20,000,000	20,000,000	20,000,000	60,000,000
		17104001/22020302	Books	709	70941	2000	20,000,000	50,500,000	50,500,000	121,000,000
		17104001/22020305	Printing of Non Security Documents	709	70941	2000	10,000,000	12,000,000	15,000,000	37,000,000
		17104001/22020306	Printing of Security Documents	709	70941	2000	70,000,000	75,000,000	80,000,000	225,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		17104001/22020311	Food Stuff/Catering Materials Supplies	709	70941	2000	0	0	0	0
		17051001/22021004	Medical Expenses-Local	709	70922	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17104001/22020312	Service Materials	709	70941	2000	1,000,000	1,200,000	1,500,000	3,700,000
		17104001/22020401	Maintenance of Motor Vehicles/Transport Equipment	709	70941	2000	5,000,000	5,500,000	5,500,000	16,000,000
		17104001/22020402	Maintenance of Office Furniture	709	70941	2000	2,000,000	2,200,000	2,500,000	6,700,000
		17104001/22020403	Maintenance of Office Building/Residential Qtrs..	709	70941	2000	8,000,000	8,000,000	8,000,000	24,000,000
		17104001/22020404	Maintenance of Office IT Equipment	709	70941	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17104001/22020405	Maintenance of Plants/Generators	709	70941	2000	2,000,000	2,200,000	2,200,000	6,400,000
		17104001/22020406	Other Maintenance Services	709	70941	2000	6,000,000	6,500,000	6,500,000	19,000,000
		17104001/22020506	Seminar and Conferences	709	70941	2000	0	0	0	0
		17104001/22020601	Security Services	709	70941	2000	25,000,000	28,000,000	30,000,000	83,000,000
		17104001/22020605	Cleaning & Fumigation Services	709	70941	2000	5,000,000	5,000,000	5,000,000	15,000,000
		17104001/22020709	Research and Studies	709	70941	2000	10,000,000	10,000,000	10,000,000	30,000,000
		17104001/22020710	Monitoring and Evaluation	709	70941	2000	500,000	500,000	500,000	1,500,000
		17056001/22020503	Training and Staff Development	701	70133	2000	4,000,000	4,000,000	4,000,000	12,000,000
		17104001/22020801	Motor Vehicle Fuel Cost	709	70941	2000	6,500,000	7,000,000	7,000,000	20,500,000
		17104001/22020803	Plant/Generator Fuel Cost	709	70941	2000	13,000,000	13,000,000	14,000,000	40,000,000
		17104001/22020901	Bank Charges(Other Than Interest)	709	70941	2000	300,000	400,000	500,000	1,200,000
		17104001/22021001	Refreshment & Meals	709	70941	2000	15,000,000	17,000,000	20,000,000	52,000,000
		17056001/22021002	Honorarium & Sitting Allowance	709	70950	2000	12,000,000	12,000,000	12,000,000	36,000,000
		17104001/22021003	Publicity & Advertisements	709	70941	2000	500,000	600,000	800,000	1,900,000
		17104001/22021006	Postage & Courier Services	709	70941	2000	500,000	600,000	700,000	1,800,000
		17021003/22021033	Accreditation	709	70942	2000	40,000,000	50,000,000	50,000,000	140,000,000
		17104001/22021007	Welfare Packages (inc suppt to reg students for WAHEB, CHPRON, EHORECON)	709	70941	2000	20,000,000	20,000,000	22,000,000	62,000,000
		17104001/22021014	Annual Budget Expenses and Administration	709	70941	2000	500,000	600,000	600,000	1,700,000
Enugu State Coll of Nursing Sciences Parklane/Awgu							**393,900,000**	**458,900,000**	**486,900,000**	**1,339,700,000**

21001001 Ministry of Health

Personnel Cost	**1,043,474,106**	**1,641,647,811**	**1,723,730,202**	**4,408,852,119**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21001001/21010101	Basic Salary	707	70740	2000	558,433,040	1,006,354,692	1,056,672,427	2,621,460,159
		21001001/21020101	Housing/Rent Allowance	707	70740	2000	155,153,580	162,911,259	171,056,822	489,121,661
		21001001/21020102	Transport Allowance	707	70740	2000	6,424,660	6,745,893	7,083,188	20,253,741
		21001001/21020103	Meal Subsidy	707	70740	2000	2,795,180	2,934,939	3,081,686	8,811,805
		21001001/21020104	Utility Allowance	707	70740	2000	10,335,140	10,851,897	11,394,492	32,581,529
		21001001/21020105	Entertainment Allowance	707	70740	2000	-	-	-	0
		21001001/21020106	Leave Allowance	707	70740	2000	37,681,160	39,565,218	41,543,479	118,789,857
		21001001/21020107	Domestic Staff Allowance	707	70740	2000	80,775,446	210,814,218	221,354,929	512,944,594
		21001001/21020108	Shift Allowance	707	70740	2000	52,151,900	54,759,495	57,497,470	164,408,865
		21001001/21020109	Call Duties Allowance	707	70740	2000	101,324,000	106,390,200	111,709,710	319,423,910
		21001001/21020111	Hazard Allowance	707	70740	2000	26,400,000	27,720,000	29,106,000	83,226,000
		21001001/21020112	Rural Posting Allowance	707	70740	2000	7,600,000	7,980,000	8,379,000	23,959,000
		21001001/21020113	Teaching Allowance	707	70740	2000	400,000	420,000	441,000	1,261,000
		21001001/21020114	Admin Allowance	707	70740	2000	4,000,000	4,200,000	4,410,000	12,610,000
		21001001/21020125	Inducement Allowance	707	70740	2000	-	-	-	0
		21001001/21020126	Journal Allowance	707	70740	2000	-	-	-	0
		21001001/21020131	Arrears (Allowances)	707	70740	2000	-	-	-	0
Overhead Cost							**193,050,000**	**193,650,000**	**193,650,000**	**580,350,000**
		21001001/22020101	Local Transport & Travel-Training	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		21001001/22020102	Local Transport & Travel-Others	707	70740	2000	15,000,000	15,000,000	15,000,000	45,000,000
		21001001/22020104	International Transport & Travel-Others	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21001001/22020201	Electricity Charges	707	70731	2000	100,000	100,000	100,000	300,000
		21001001/22020202	Telephone Charges	709	70950	2000	100,000	100,000	100,000	300,000
		21001001/22020203	Internet Access Charges	707	70740	2000	100,000	100,000	100,000	300,000
		21001001/22020205	Water Rates	707	70740	2000	0	0	0	0
		21001001/22020301	Office Stationeries/Computer Consumables	707	70740	2000	3,000,000	3,000,000	3,000,000	9,000,000
		21001001/22020304	Magazines & Periodicals	707	70721	2000	0	0	0	0
		21001001/22020305	Printing of Non Security Documents	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		21001001/22020306	Printing of Security Documents	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21001001/22020307	Drugs/Laboratory/Medical Supplies	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21001001/22020312	Service Materials	707	70740	2000	700,000	700,000	700,000	2,100,000
		21001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	600,000	600,000	600,000	1,800,000
		21001001/22020402	Maintenance of Office Furniture	707	70740	2000	0	0	0	0
		21001001/22020403	Maintenance of Office Building/Residential Qtrs..	707	70740	2000	100,000	100,000	100,000	300,000
		21001001/22020404	Maintenance of Office IT Equipment	707	70740	2000	150,000	150,000	150,000	450,000
		21001001/22020406	Other Maintenance Services	707	70740	2000	800,000	800,000	800,000	2,400,000
		21001001/22020506	Seminars & Conferences	707	70721	2000	400,000	400,000	400,000	1,200,000
		21001001/22020605	Cleaning & Fumigation Services	707	70740	2000	0	0	0	0
		21001001/22020709	Research and Studies	707	70740	2000	5,000,000	5,000,000	5,000,000	15,000,000
		21001001/22020710	Monitoring and Evaluation	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		21001001/22020801	Motor Vehicle Fuel Cost	707	70740	2000	600,000	600,000	600,000	1,800,000
		21001001/22020803	Plant/Generator Fuel Cost	707	70740	2000	300,000	300,000	300,000	900,000
		21001001/22020901	Bank Charges (Other Than Interest)	707	70740	2000	400,000	400,000	400,000	1,200,000
		21001001/22021001	Refreshments & Meals	707	70740	2000	600,000	700,000	700,000	2,000,000
		21001001/22021002	Honorarium & Sitting Allowance	707	70740	2000	3,000,000	3,000,000	3,000,000	9,000,000
		21001001/22021003	FN - Publicity & Advertisements (Including Food and Nutriti	707	70740	2000	1,500,000	1,500,000	1,500,000	4,500,000
		21001001/22021004	Medical Expenses-Local	707	70740	2000	0	0	0	0
		21001001/22021006	Postages & Courier Services	707	70740	2000	100,000	100,000	100,000	300,000
		21001001/22021007	Welfare Packages (Inc copers welfare)	707	70740	2000	20,000,000	20,000,000	20,000,000	60,000,000
		21001001/22021014	Annual Budget Expenses and Administration	707	70740	2000	500,000	500,000	500,000	1,500,000
		21001001/22021021	Special Days/Celebrations	707	70740	2000	3,000,000	3,500,000	3,500,000	10,000,000
		21001001/22021027	Intervention and Response to epidemic prone diseases (COVI	707	70731	2000	100,000,000	100,000,000	100,000,000	300,000,000
		21001001/22021033	Accreditation Expenses	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
Ministry of Health Total							**1,236,524,106**	**1,835,297,811**	**1,917,380,202**	**4,989,202,119**
21003001	**Enugu State Primary Health Care Development Agency**									
	Personnel Cost						**1,618,616,896**	**3,057,168,901**	**3,202,648,507**	**7,878,434,304**
		21001001/2102010	Housing/Rent Allowance	707	70740	2000	147,576,790	147,576,790	147,576,790	442,730,370
		21003001/21010101	Basic Salary	707	70740	2000	865,999,040	2,274,298,992	2,388,013,942	5,528,311,974
		21003001/21020101	Housing/Rent Allowance	707	70740	2000	155,153,580	162,911,259	171,056,822	489,121,661
		21003001/21020102	Transport Allowance	707	70740	2000	6,424,660	6,745,893	7,083,188	20,253,741

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21003001/21020103	Meal Subsidy	707	70740	2000	2,795,180	2,934,939	3,081,686	8,811,805
		21003001/21020104	Utility Allowance	707	70740	2000	10,335,140	10,851,897	11,394,492	32,581,529
		21003001/21020106	Leave Allowance	707	70740	2000	37,681,160	39,565,218	41,543,479	118,789,857
		21003001/21020107	Domestic Staff Allowance	707	70740	2000	200,775,446	210,814,218	221,354,929	632,944,594
		21003001/21020108	Shift Allowance	707	70740	2000	52,151,900	54,759,495	57,497,470	164,408,865
		21003001/21020109	Call Duties Allowance	707	70740	2000	101,324,000	106,390,200	111,709,710	319,423,910
		21003001/21020111	Hazard Allowance	707	70740	2000	26,400,000	27,720,000	29,106,000	83,226,000
		21003001/21020112	Rural Posting Allowance	707	70740	2000	7,600,000	7,980,000	8,379,000	23,959,000
		21003001/21020113	Teaching Allowance	707	70740	2000	400,000	420,000	441,000	1,261,000
		21003001/21020114	Admin Allowance	707	70740	2000	4,000,000	4,200,000	4,410,000	12,610,000
Overhead Cost							**200,350,000**	**157,350,000**	**207,350,000**	**565,050,000**
		21003001/22020101	Local Travel & Transport - Training	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21003001/22020102	Local Travel & Transport - Others	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21003001/22020103	International Travel and Transport - Training	707	70740	2000	0	0	0	0
		21003001/22020102	International Transport & Travel-Others	707	70740	2000	0	0	0	0
		21003001/22020105	Hotel accommodation	707	70740	2000	0	0	0	0
		21003001/22020202	Telephone Charges	707	70740	2000	400,000	400,000	400,000	1,200,000
		21003001/22020203	Internet Access Charges	707	70740	2000	1,100,000	1,100,000	1,100,000	3,300,000
		21003001/22020205	Water Rates	707	70740	2000	400,000	400,000	400,000	1,200,000
		21003001/22020301	Office Stationeries/Computer Consumables	707	70740	2000	1,800,000	1,800,000	1,800,000	5,400,000
		21003001/22020304	Magazines & Periodicals	707	70740	2000	100,000	100,000	100,000	300,000
		21003001/22020305	Printing of Non Security Doc.	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003001/22020306	Printing of Security Document	707	70740	2000	2,500,000	2,500,000	2,500,000	7,500,000
		21003001/22020307	FN - Drugs & Medical Supplies(Including supplements for N	707	70740	2000	20,000,000	22,000,000	22,000,000	64,000,000
		21003001/22020309	Uniforms & Other Clothing	707	70740	2000	20,000,000	20,000,000	20,000,000	60,000,000
		21003001/22020310	Teaching Aids/Instruction Materials	707	70740	2000	750,000	750,000	750,000	2,250,000
		21003001/22020311	Food Stuff/Catering Materials Supplies	707	70740	2000	200,000	200,000	200,000	600,000
		21003001/22020312	Service Materials	707	70740	2000	5,000,000	5,000,000	5,000,000	15,000,000
		21003001/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	3,000,000	3,000,000	3,000,000	9,000,000
		21003001/22020402	Maintenance Office Furniture	707	70740	2000	100,000	100,000	100,000	300,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21003001/22020403	Maintenance of Office Building/Residential Qtrs..	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21003001/22020404	Maintenance of Office / IT Equipment	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21003001/22020405	Maintenance of Plants/Generators	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003001/22020406	Other Maintenance Services	707	70740	2000	800,000	800,000	800,000	2,400,000
		21003001/22020501	Local Training(e.g. IMCI, M&E	707	70740	2000	20,000,000	20,000,000	25,000,000	65,000,000
		21003001/22020506	Seminar & Conferences	707	70740	2000	2,400,000	2,400,000	2,400,000	7,200,000
		21003001/22020601	Security Services	707	70740	2000	1,500,000	1,500,000	1,500,000	4,500,000
		21003001/22020605	Cleaning and fumigation	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		21003001/22020701	Financial Consulting	707	70740	2000	0	0	0	0
		21003001/22020710	Monitoring & Evaluation	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21003001/22020801	Motor Vehicle Fuel Cost	707	70740	2000	1,500,000	1,500,000	1,500,000	4,500,000
		21003001/22020803	Plants and Generator Fuel Cost	707	70740	2000	1,200,000	1,200,000	1,200,000	3,600,000
		21003001/22020901	Bank Charges (Other than Interest)	707	70740	2000	100,000	100,000	100,000	300,000
		21003001/22021001	Refreshment & Meals	707	70740	2000	12,000,000	12,000,000	12,000,000	36,000,000
		21003001/22021003	Publicity and Advertisement	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21003001/22021007	Welfare Packages (Inc copers welfare)	707	70740	2000	50,000,000	5,000,000	50,000,000	105,000,000
		21003001/22021014	Annual Budget Expenses & Administration	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003001/22021021	Special Days/Celebrations	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
Enugu State Primary Health Care Development Agency Total							**1,818,966,896**	**3,214,518,901**	**3,409,998,507**	**8,443,484,304**
21003002	**Enugu State Agency for Universal Health Coverage**									
	Overhead Cost						**54,800,000**	**60,800,000**	**60,800,000**	**176,400,000**
		21003002/22020102	Local Travel & Transport - Others	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21003002/22020202	Telephone Charges	707	70740	2000	200,000	200,000	200,000	600,000
		21003002/22020203	Internet Access Charges	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21003002/22020205	Water Rates	707	70740	2000	100,000	100,000	100,000	300,000
		21003002/22020301	Office Stationeries/Computer Consumables	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21003002/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	700,000	700,000	700,000	2,100,000
		21003002/22020402	Maintenance Office Furniture	707	70740	2000	200,000	200,000	200,000	600,000
		21003002/22020404	Maintenance of Office / IT Equipment	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003002/22020405	Maintenance of Plants/Generators	707	70740	2000	600,000	600,000	600,000	1,800,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21003002/22020501	Local Training	707	70740	2000	44,000,000	50,000,000	50,000,000	144,000,000
		21003002/22020506	Seminar & Conferences	707	70740	2000	1,200,000	1,200,000	1,200,000	3,600,000
		21003002/22020601	Security Services	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003002/22020605	Cleaning and fumigation	707	70740	2000	300,000	300,000	300,000	900,000
		21003002/22020710	Monitoring & Evaluation	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003002/22020801	Motor Vehicle Fuel Cost	707	70740	2000	800,000	800,000	800,000	2,400,000
		21003002/22020803	Plants and Generator Fuel Cost	707	70740	2000	600,000	600,000	600,000	1,800,000
		21003002/22021001	Refreshment & Meals	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003002/22021003	Publicity and Advertisement	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003002/22021007	Welfare Packages	707	70740	2000	500,000	500,000	500,000	1,500,000
		21003002/22021014	Annual Budget Expenses & Administration	707	70740	2000	100,000	100,000	100,000	300,000
	Enugu State Agency for Universal Health Coverage Total						**54,800,000**	**60,800,000**	**60,800,000**	**176,400,000**
21027014	**FSP Medical Centre, Enugu**									
	Overhead Cost						**0**	**0**	**0**	**0**
		21026002/21020701	Financial Consulting	707	70740	2000	0	0	0	0
	FSP Medical Centre, Enugu Total						**0**	**0**	**0**	**0**
21027017	**ESUT Teaching Hospital ParkLane, Enugu**									
	Personnel Cost						**5,742,404,072**	**9,329,524,276**	**9,946,000,489**	**25,017,928,837**
		21027015/21010101	Basic Salary	707	70740	2000	2,932,533,140	5,329,159,797	5,745,617,787	14,007,310,724
		21027015/21010103	Consolidated Revenue Fund Charges - Salaries	707	70740	2000	-	-	-	0
		21027015/21020101	Housing/Rent Allowance	707	70740	2000	887,704,498	932,089,723	978,694,209	2,798,488,430
		21027015/21020102	Transport Allowance	707	70740	2000	454,776,214	477,515,025	501,390,776	1,433,682,015
		21027015/21020103	Meal Subsidy	707	70740	2000	-	-	-	0
		21027015/21020104	Utility Allowance	707	70740	2000	-	-	-	0
		21027015/21020108	Shift Allowance	707	70740	2000	-	-	-	0
		21027015/21020109	Call Duties Allowance	707	70740	2000	-	-	-	0
		21027015/21020111	Hazard Allowance	707	70740	2000	-	-	-	0
		21027015/21020112	Rural Posting Allowance	707	70740	2000	-	-	-	0
		21027015/21020113	Teaching Allowance	707	70740	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21027015/21020131	Arrears (Allowances)	707	70740	2000	-	-	-	0
		21027015/21020132	Professional Duty Allowance	707	70740	2000	1,467,390,220	2,590,759,731	2,720,297,718	6,778,447,669
Overhead Cost							**964,570,000**	**966,670,000**	**966,670,000**	**2,897,910,000**
		21026002/22020201	Local Transport & Travel-Training	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21026002/22020102	Local Transport & Travel-Others	707	70740	2000	65,000,000	65,000,000	65,000,000	195,000,000
		21026002/21020105	Hotel Accommodation	707	70740	2000	2,000,000	2,350,000	2,350,000	6,700,000
		21026002/22020201	Electricity Charges	707	70740	2000	0	0	0	0
		21026002/22020202	Telephone Charges	707	70740	2000	0	0	0	0
		21026002/22020203	Internet Access Charges	707	70740	2000	120,000	120,000	120,000	360,000
		21026002/22020205	Water Rates	707	70740	2000	10,000,000	10,000,000	10,000,000	30,000,000
		21026002/22020301	Office Stationeries/Computer Consumables	707	70740	2000	20,000,000	20,000,000	20,000,000	60,000,000
		21026002/21020302	Books	707	70740	2000	500,000	500,000	500,000	1,500,000
		21026002/22020305	Printing of Non Security Documents	707	70740	2000	7,800,000	7,800,000	7,800,000	23,400,000
		21026002/21020307	Drugs & Medical Supplies	707	70740	2000	162,800,000	162,800,000	162,800,000	488,400,000
		21026002/21020312	Service Materials	707	70740	2000	228,000,000	228,300,000	228,300,000	684,600,000
		21026002/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21026002/22020402	Maintenance of Office Furniture	707	70740	2000	1,000,000	100,000	100,000	1,200,000
		21026002/22020403	Maintenance of Office Building/Residential Qtrs..	707	70740	2000	8,000,000	8,400,000	8,400,000	24,800,000
		21026002/22020404	Maintenance of Office IT Equipment	707	70740	2000	70,600,000	70,600,000	70,600,000	211,800,000
		21026002/22020405	Maintenance of Plants/Generators	707	70740	2000	4,000,000	4,700,000	4,700,000	13,400,000
		21026002/22020406	Other Maintenance Services	707	70740	2000	8,300,000	8,300,000	8,300,000	24,900,000
		21026002/21020503	Training & Staff Development	707	70740	2000	31,400,000	31,400,000	31,400,000	94,200,000
		21026002/21020601	Security Services	707	70740	2000	700,000	700,000	700,000	2,100,000
		21026002/22020605	Cleaning & Fumigation Services	707	70740	2000	5,400,000	5,600,000	5,600,000	16,600,000
		21026002/21020703	Legal Services	707	70740	2000	83,000,000	83,400,000	83,400,000	249,800,000
		21026002/21020708	Medical Consulting	707	70740	2000	0	0	0	0
		21026002/22020803	Plant/Generator Fuel Cost	707	70740	2000	13,000,000	13,600,000	13,600,000	40,200,000
		21026002/21020806	Cooking Gas/Fuel Cost	707	70740	2000	1,300,000	1,300,000	1,300,000	3,900,000
		21026002/21020901	Bank Charges (Other than Interest)	707	70740	2000	100,000	100,000	100,000	300,000
		21026002/21020902	Insurance Premium	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21026002/22021001	Refreshments & Meals	707	70740	2000	82,000,000	82,000,000	82,000,000	246,000,000
		21026002/21021002	Honorarium & Sitting Allowance	707	70740	2000	9,000,000	9,000,000	9,000,000	27,000,000
		21026002/21021003	Publicity & Advertising	707	70740	2000	500,000	550,000	550,000	1,600,000
		21026002/21021004	Medical Expenses	707	70740	2000	4,000,000	4,000,000	4,000,000	12,000,000
		21026002/22021006	Postage & Courier Services	707	70740	2000	0	0	0	0
		21026002/22021007	Welfare Packages (Inc copers welfare)	707	70740	2000	100,000,000	100,000,000	100,000,000	300,000,000
		21026002/21021013	Promotion (Service Wide)	707	70740	2000	850,000	850,000	850,000	2,550,000
		21026002/21021014	Annual Budget Expenses and Administration	707	70740	2000	0	0	0	0
		21026002/21021022	Donations	707	70740	2000	8,000,000	8,000,000	8,000,000	24,000,000
		21026002/21021033	Accreditation	707	70740	2000	25,200,000	25,200,000	25,200,000	75,600,000
	Consolidated Rev Fund Charges						**0**	**0**	**0**	**0**
		21026002/21010103	Death Benefit	707	70740	2000	0	0	0	0
	ESUT Teaching Hospital ParkLane, Enugu Total						**6,706,974,072**	**10,296,194,276**	**10,912,670,489**	**27,915,838,837**
21102001	**State Health Board (SHB)**									
	Personnel Cost						**1,986,335,730**	**3,135,652,517**	**3,292,435,142**	**8,414,423,389**
		21102001/21010101	Basic Salary (including Provision for payment t of HATTIS)	707	70740	2000	703,657,864	1,788,840,757	1,878,282,795	4,370,781,416
		21102001/21020101	Housing/Rent Allowance	707	70740	2000	302,923,716	318,069,902	333,973,397	954,967,015
		21102001/21020102	Transport Allowance	707	70740	2000	43,562,290	45,740,405	48,027,425	137,330,119
		21102001/21020103	Meal Subsidy	707	70740	2000	19,915,020	20,910,771	21,956,310	62,782,101
		21102001/21020104	Utility Allowance	707	70740	2000	9,607,270	10,087,634	10,592,015	30,286,919
		21102001/21020105	Entertainment Allowance	707	70740	2000	4,215,368	4,426,136	4,647,443	13,288,948
		21102001/21020106	Leave Allowance	707	70740	2000	71,516,680	75,092,514	78,847,140	225,456,334
		21102001/21020107	Domestic Staff Allowance	707	70740	2000	144,077,430	151,281,302	158,845,367	454,204,098
		21102001/21020108	Shift Allowance	707	70740	2000	107,654,130	113,036,837	118,688,678	339,379,645
		21102001/21020109	Call Duties Allowance	707	70740	2000	240,422,266	252,443,379	265,065,548	757,931,194
		21102001/21020110	Clinical Allowance	707	70740	2000	79,550	83,528	87,704	250,781
		21102001/21020111	Hazard Allowance	707	70740	2000	73,675,258	77,359,021	81,226,972	232,261,251
		21102001/21020112	Rural Posting Allowance	707	70740	2000	3,142,034	3,299,136	3,464,092	9,905,262
		21102001/21020113	Teaching Allowance	707	70740	2000	-	-	-	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		21102001/21020114	Admin Allowance	707	70740	2000	28,903,706	30,348,891	31,866,336	91,118,933
		21102001/21020125	Inducement Allowance	707	70740	2000	-	-	-	0
		21102001/21020131	Arrears (Allowances)	707	70740	2000	221,230,050	232,291,553	243,906,130	697,427,733
		21102001/21020132	Professional Duty Allowance	707	70740	2000	11,753,098	12,340,753	12,957,791	37,051,641
		21102001/21020140	Hardship Allowance	707	70740	2000	-	-	-	0
	Overhead Cost						**38,660,000**	**38,660,000**	**38,660,000**	**115,980,000**
		21102001/22020101	Local Transport & Travel-Training	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		21102001/22020102	Local Transport & Travel-Others	707	70740	2000	4,000,000	4,000,000	4,000,000	12,000,000
		21102001/22020104	International Transport & Travel-Others	707	70740	2000	0	0	0	0
		21102001/22020201	Electricity Charges	707	70740	2000	0	0	0	0
		21102001/22020202	Telephone Charges	707	70740	2000	200,000	200,000	200,000	600,000
		21102001/22020203	Internet Access Charges	707	70740	2000	200,000	200,000	200,000	600,000
		21102001/22020301	Office Stationeries/Computer Consumables	707	70740	2000	2,500,000	2,500,000	2,500,000	7,500,000
		21102001/22020303	Newspapers	707	70740	2000	50,000	50,000	50,000	150,000
		21102001/22020305	Printing of Non Security Documents	707	70740	2000	15,000,000	15,000,000	15,000,000	45,000,000
		21102001/22020306	Printing of Security Documents	707	70740	2000	3,000,000	3,000,000	3,000,000	9,000,000
		21102001/22020312	Service Materials	707	70740	2000	2,000,000	2,000,000	2,000,000	6,000,000
		21102001/22020401	Maintenance of Motor Vehicles/Transport Equipment	707	70740	2000	5,000,000	5,000,000	5,000,000	15,000,000
		21102001/22020402	Maintenance of Office Furniture	707	70740	2000	1,000,000	1,000,000	1,000,000	3,000,000
		21102001/22020403	Maintenance of Office Building/Residential Qtrs..	707	70740	2000	100,000	100,000	100,000	300,000
		21102001/22020404	Maintenance of Office IT Equipment	707	70740	2000	0	0	0	0
		21102001/22020405	Maintenance of Plants/Generators	707	70740	2000	100,000	100,000	100,000	300,000
		21102001/22020406	Other Maintenance Services	707	70740	2000	100,000	100,000	100,000	300,000
		21102001/22020506	Seminar and Conferences	707	70750	2000	3,000,000	3,000,000	3,000,000	9,000,000
		21102001/22020801	Motor Vehicle Fuel Cost	707	70740	2000	100,000	100,000	100,000	300,000
		21102001/22020901	Bank Charges (Other Than Interest)	701	70150	2000	10,000	10,000	10,000	30,000
		21102001/22021001	Refreshments & Meals	707	70740	2000	0	0	0	0
		21102001/22021014	Annual Budget Expenses and Administration	707	70740	2000	300,000	300,000	300,000	900,000
State Health Board (SHB) Total							**2,024,995,730**	**3,174,312,517**	**3,331,095,142**	**8,530,403,389**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
35001001	**Ministry of Environment and Climate Change**									
	Personnel Cost						**320,008,580**	**336,009,009**	**352,809,459**	**1,008,827,048**
		35001001/21010101	Basic Salary	705	70560	3000	157,140,320	164,997,336	173,247,203	495,384,859
		35001001/21010105	Wages - (Road Sweeper Salaries)	705	70560	3000	120,000,000	126,000,000	132,300,000	378,300,000
		35001001/21020101	Housing/Rent Allowance	705	70560	3000	17,619,440	18,500,412	19,425,433	55,545,285
		35001001/21020102	Transport Allowance	705	70560	3000	3,536,340	3,713,157	3,898,815	11,148,312
		35001001/21020103	Meal Subsidy	705	70560	3000	1,626,600	1,707,930	1,793,327	5,127,857
		35001001/21020104	Utility Allowance	705	70560	3000	1,289,040	1,353,492	1,421,167	4,063,699
		35001001/21020105	Entertainment Allowance	705	70560	3000	211,040	221,592	232,672	665,304
		35001001/21020107	Domestic Staff Allowance	705	70560	3000	13,736,000	14,422,800	15,143,940	43,302,740
		35001001/21020108	Shift Allowance	705	70560	3000	2,878,880	3,022,824	3,173,965	9,075,669
		35001001/21020111	Hazard Allowance	705	70560	3000	454,660	477,393	501,263	1,433,316
		35001001/21020117	Incentive Allowance (Budget)	705	70560	3000	-	-	-	0
		35001001/21020125	Inducement Allowance	705	70560	3000	722,940	759,087	797,041	2,279,068
		35001001/21020131	Arrears (Allowances)	705	70560	3000	793,320	832,986	874,635	2,500,941
	Overhead Cost						**127,660,000**	**133,660,000**	**133,660,000**	**394,980,000**
		35001001/22020101	Local Transport & Travel-Training	705	70560	2000	1,300,000	1,300,000	1,300,000	3,900,000
		35001001/22020102	Local Transport & Travel-Others	705	70560	2000	15,000,000	15,000,000	15,000,000	45,000,000
		35001001/22020202	Telephone Charges	705	70560	2000	0	0	0	0
		35001001/22020205	Water Rates	705	70560	2000	0	0	0	0
		35001001/22020206	Sewerage Charges	705	70560	2000	0	0	0	0
		35001001/22020301	Office Stationeries/Computer Consumables	705	70560	2000	8,300,000	8,300,000	8,300,000	24,900,000
		35001001/22020305	Printing of Non Security Documents	705	70560	2000	0	0	0	0
		35001001/22020309	Uniforms & Other Clothing	705	70560	2000	0	0	0	0
		35001001/22020312	Service Materials	705	70560	2000	4,700,000	4,700,000	4,700,000	14,100,000
		35001001/22020401	Maintenance of Motor Vehicles/Transport Equipment	705	70560	2000	11,200,000	11,200,000	11,200,000	33,600,000
		35001001/22020406	Other Maintenance Services	705	70560	2000	6,400,000	6,400,000	6,400,000	19,200,000
		35001001/22020415	Maintenance of Other Infrastructure	705	70560	2000	0	0	0	0
		35001001/22020506	Seminar and Conferences	705	70560	2000	7,560,000	7,560,000	7,560,000	22,680,000
		35001001/22020601	Security Services	705	70560	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		35001001/22020605	Cleaning & Fumigation Services (Vector and pest control)	705	70560	2000	55,000,000	60,000,000	60,000,000	175,000,000
		35001001/22020703	Legal Services	705	70560	2000	0	0	0	0
		35001001/22020710	Monitoring and evaluation (Environmental monitoring & surv	705	70560	2000	5,000,000	6,000,000	6,000,000	17,000,000
		35001001/22020801	Motor Vehicle Fuel Cost	705	70560	2000	7,400,000	7,400,000	7,400,000	22,200,000
		35001001/22020803	Plant/Generator Fuel Cost	705	70560	2000	0	0	0	0
		35001001/22020901	Bank Charges(Other Than Interest)	705	70560	2000	100,000	100,000	100,000	300,000
		35001001/22021002	Honorarium & Sitting Allowance	705	70560	2000	5,250,000	5,250,000	5,250,000	15,750,000
		35001001/22021003	Publicity & Advertisements (sensitization of on emerging env	705	70560	2000	450,000	450,000	450,000	1,350,000
		35001001/22021026	Common services (Committee/Commissions)	705	70560	2000	0	0	0	0
Ministry of Environment and Climate Change Total							**447,668,580**	**469,669,009**	**486,469,459**	**1,403,807,048**
35001003	**Enugu State Structure for signage and Advertisement Agency**									
	Overhead Cost						**9,100,000**	**9,100,000**	**9,100,000**	**27,300,000**
		35001003/22020102	Local Travel & Transport - Others	701	70133	2000	1,000,000	1,000,000	1,000,000	3,000,000
		35001003/22020202	Telephone Charges	701	70133	2000	200,000	200,000	200,000	600,000
		35001003/22020203	Internet Access Charges	701	70133	2000	300,000	300,000	300,000	900,000
		35001003/22020205	Water Rates	701	70133	2000	300,000	300,000	300,000	900,000
		35001003/22020301	Office Stationeries/Computer Consumables	704	70411	2000	500,000	500,000	500,000	1,500,000
		35001003/22020312	Service Materials	701	70133	2000	200,000	200,000	200,000	600,000
		35001003/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	500,000	500,000	500,000	1,500,000
		35001003/22020402	Maintenance Office Furniture	704	70411	2000	500,000	500,000	500,000	1,500,000
		35001003/22020403	Maintenance of Office Building/Residential Qtrs..	704	70411	2000	500,000	500,000	500,000	1,500,000
		35001003/22020404	Maintenance of Office / IT Equipment	701	70133	2000	500,000	500,000	500,000	1,500,000
		35001003/22020405	Maintenance of Plants/Generators	701	70133	2000	600,000	600,000	600,000	1,800,000
		35001003/22020406	Other Maintenance Services	701	70133	2000	500,000	500,000	500,000	1,500,000
		35001003/22020501	Local Training	704	70411	2000	500,000	500,000	500,000	1,500,000
		35001003/22020506	Seminar & Conferences	701	70133	2000	500,000	500,000	500,000	1,500,000
		35001003/22020605	Cleaning and fumigation	705	70560	2000	0	0	0	0
		35001003/22020702	Information Technology Consulting	708	70850	2000	600,000	600,000	600,000	1,800,000
		35001003/22020710	Monitoring & Evaluation	701	70133	2000	400,000	400,000	400,000	1,200,000
		35001003/22020801	Motor Vehicle Fuel Cost	704	70411	2000	600,000	600,000	600,000	1,800,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		35001003/22020803	Plants and Generator Fuel Cost	704	70483	2000	200,000	200,000	200,000	600,000
		35001003/22020901	Bank Charges (Other than Interest)	704	70411	2000	0	0	0	0
		35001003/22021001	Refreshment & Meals	701	70133	2000	300,000	300,000	300,000	900,000
		35001003/22021007	Welfare Packages	701	70133	2000	300,000	300,000	300,000	900,000
		35001003/22021014	Annual Budget Expenses & Administration	704	70481	2000	100,000	100,000	100,000	300,000
	Enugu State Structure for signage and Advertisement Agency Total						**9,100,000**	**9,100,000**	**9,100,000**	**27,300,000**
35002001	**Forestry Commission**									
	Personnel Cost						**49,640,814**	**52,122,855**	**54,728,997**	**156,492,666**
		35002001/21010101	Basic Salary	704	70422	2000	41,250,494	43,313,019	45,478,670	130,042,182
		35002001/21020101	Housing/Rent Allowance	704	70422	2000	5,887,100	6,181,455	6,490,528	18,559,083
		35002001/21020102	Transport Allowance	704	70422	2000	1,099,200	1,154,160	1,211,868	3,465,228
		35002001/21020103	Meal Subsidy	704	70422	2000	494,400	519,120	545,076	1,558,596
		35002001/21020104	Utility Allowance	704	70422	2000	418,800	439,740	461,727	1,320,267
		35002001/21020105	Entertainment Allowance	704	70422	2000	-	-	-	0
		35002001/21020107	Domestic Staff Allowance	704	70422	2000	490,820	515,361	541,129	1,547,310
		35002001/21020111	Hazard Allowance	704	70422	2000	-	-	-	0
		35002001/21020131	Arrears (Allowances)	704	70422	2000	-	-	-	0
	Overhead Cost						**8,410,000**	**8,410,000**	**8,410,000**	**25,230,000**
		35002001/22020102	Local Transport & Travel-Others	704	70412	2000	2,000,000	2,000,000	2,000,000	6,000,000
		35002001/22020202	Telephone Charges	704	70422	2000	300,000	300,000	300,000	900,000
		35002001/22020301	Office Stationeries/Computer Consumables	704	70411	2000	1,000,000	1,000,000	1,000,000	3,000,000
		35002001/22020401	Maintenance of Motor Vehicles/Transport Equipment	704	70411	2000	400,000	400,000	400,000	1,200,000
		35002001/22020404	Maintenance of Office IT Equipment	704	70411	2000	300,000	300,000	300,000	900,000
		35002001/22020406	Other Maintenance Services	704	70411	2000	100,000	100,000	100,000	300,000
		35002001/22020501	Local Training	704	70411	2000	3,000,000	3,000,000	3,000,000	9,000,000
		35002001/22020605	Cleaning & Fumigation Services	704	70411	2000	200,000	200,000	200,000	600,000
		35002001/22020709	Research and Studies	704	70411	2000	200,000	200,000	200,000	600,000
		35002001/22020801	Motor Vehicle Fuel Cost	704	70411	2000	400,000	400,000	400,000	1,200,000
		35002001/22020901	Bank Charges (Other than Interest)	704	70422	2000	10,000	10,000	10,000	30,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		35002001/22021001	Refreshment & Meals	704	70422	2000	300,000	300,000	300,000	900,000
		35002001/22021014	Annual Budget Expenses and Administration	704	70422	2000	100,000	100,000	100,000	300,000
		35002001/22021016	Servicom	704	70422	2000	100,000	100,000	100,000	300,000
	Forestry Commission Total						**58,050,814**	**60,532,855**	**63,138,997**	**181,722,666**
35053001	**Enugu State Waste Management Authority (ESWAMA)**									
	Personnel Cost						**158,986,520**	**166,935,846**	**175,282,638**	**501,205,004**
		35053001/21010101	Basic Salary	705	70560	2000	158,986,520	166,935,846	175,282,638	501,205,004
	Overhead Cost						**1,032,080,000**	**1,032,080,000**	**1,023,080,000**	**3,087,240,000**
		35053001/22020102	Local Transport & Travel-Others	705	70560	2000	10,000,000	10,000,000	1,000,000	21,000,000
		35053001/22020202	Telephone Charges	705	70560	2000	0	0	0	0
		35053001/22020203	Internet Access Charges	705	70560	2000	300,000	300,000	300,000	900,000
		35053001/22020205	Water Rates	705	70560	2000	400,000	400,000	400,000	1,200,000
		35053001/22020301	Office Stationeries/Computer Consumables	705	70560	2000	2,800,000	2,800,000	2,800,000	8,400,000
		35053001/22020306	Printing of Security Documents	705	70560	2000	10,000,000	10,000,000	10,000,000	30,000,000
		35053001/22020309	Uniforms & Other Clothing	705	70560	2000	100,000	100,000	100,000	300,000
		35053001/22020401	Maintenance of Motor Vehicles/Transport Equipment	705	70560	2000	1,700,000	1,700,000	1,700,000	5,100,000
		35053001/22020403	Maintenance of Office Building/Residential Qtrs..	705	70560	2000	500,000	500,000	500,000	1,500,000
		35053001/22020404	Maintenance of Office IT Equipment	705	70560	2000	100,000	100,000	100,000	300,000
		35053001/22020406	Other Maintenance Services	705	70560	2000	1,100,000	1,100,000	1,100,000	3,300,000
		35053001/22020601	Security Services	705	70560	2000	2,000,000	2,000,000	2,000,000	6,000,000
		35053001/22020605	Cleaning &Fumigation Services	705	70560	2000	1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		35053001/22020701	Financial Consulting	705	70560	2000	0	0	0	0
		35053001/22020703	Legal Services	705	70560	2000	120,000	120,000	120,000	360,000
		35053001/22020803	Plant/Generator Fuel Cost	705	70560	2000	2,300,000	2,300,000	2,300,000	6,900,000
		35053001/22020901	Bank Charges (Other than Interest)	705	70560	2000	10,000	10,000	10,000	30,000
		35053001/22021001	Refreshment & Meals	705	70560	2000	0	0	0	0
		35053001/22021003	Publicity & Advertisements	705	70560	2000	300,000	300,000	300,000	900,000
		35053001/22021004	Medical Expenses	705	70560	2000	0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAILED DRAFT RECURRENT EXPENDITURE BY ORGANISATION BY SECTOR

Organisation Code	Organisation Name	Organisation/Economic Code	Economic Line Item Description	Main Function Code	Sub Function/Class Code	Fund Code	Budget 2025	Budget 2026	Budget 2027	Budget for three years 2025-2027
							₦	₦	₦	₦
		35053001/22021007	Welfare Packages	705	70560	2000	0	0	0	0
		35053001/22021014	Annual Budget Expenses and Administration	705	70560	2000	350,000	350,000	350,000	1,050,000
	Enugu State Waste Management Authority (ESWAMA) Total						**1,191,066,520**	**1,199,015,846**	**1,198,362,638**	**3,588,445,004**
51001002	**Local Government Pension Board**									
	Overhead Cost						**11,400,000**	**11,800,000**	**11,800,000**	**35,000,000**
		51001002/22020102	Local Travel and Transport -Others	701	70131	2000	1,500,000	1,500,000	1,500,000	4,500,000
		51001002/22020203	Internet Access Charges	701	70131	2000	300,000	300,000	300,000	900,000
		51001002/22020301	Office Stationeries/Consumables	701	70131	2000	2,000,000	2,000,000	2,000,000	6,000,000
		51001002/22020303	Newspapers	701	70131	2000	100,000	100,000	100,000	300,000
		51001002/22020305	Printing of Non Security Materials	701	70111	2000	200,000	200,000	200,000	600,000
		51001002/22020312	Service Materials	701	70131	2000	800,000	900,000	900,000	2,600,000
		51001002/22020401	Maintenance of Motor Vehicle/Transport Equipment	701	70131	2000	600,000	600,000	600,000	1,800,000
		51001002/22020402	Maintenance of Office Furniture	701	70133	2000	800,000	800,000	800,000	2,400,000
		51001002/22020404	Maintenance of Office/ IT Computers	701	70131	2000	400,000	400,000	400,000	1,200,000
		51001002/22020405	Plants/Generators	701	70131	2000	300,000	300,000	300,000	900,000
		51001002/22020406	Other Maintenance Services	701	70131	2000	300,000	300,000	300,000	900,000
		51001002/22020501	Local Training	701	70133	2000	1,500,000	1,800,000	1,800,000	5,100,000
		51001002/22020801	Motor Vehicle - Fuel Cost	701	70131	2000	1,000,000	1,000,000	1,000,000	3,000,000
		51001002/22020803	Plant/Generator - Fuel Cost	701	70131	2000	700,000	700,000	700,000	2,100,000
		51001002/22021001	Refreshment and Meals	701	70131	2000	500,000	500,000	500,000	1,500,000
		51001002/22021014	Annual Budget Expenses and Administration	701	70131	2000	400,000	400,000	400,000	1,200,000
	Consolidated Rev Fund Charges						**32,000,000**	**32,000,000**	**32,000,000**	**96,000,000**
		51001002/22010102	Pension	701	70111	2000	32,000,000	32,000,000	32,000,000	96,000,000
	Local Government Pension Board Total						**43,400,000**	**43,800,000**	**43,800,000**	**131,000,000**
Grand Total Social Sector							**51,449,030,282**	**68,439,115,209**	**72,773,136,380**	**192,661,281,871**
			Grand Total Recurrent Budget				133,140,000,000	153,666,038,775	161,525,224,466	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
Administrative Sector							
11001001	**Office of the Executive Governor**						
	Economic Empowerment Through Agriculture						
	Completion of renovation of veterinary clinic building (reroofing, wiring, fixing of doors, tiling, plumbing, partitioning, provision of drainage, building of façade, screeding and painting)	15,000,000	15,000,000				0
	Procurement of veterinary clinic and laboratory equipment (one (1) no each of monitoring equipment, boarding cages, veterinary surgery instruments, centrifugal machines, autoclave and sterilizers, endoscopic instrument, lightening, veterinary ultrasound, warming unit, digital x-ray machine, emergency equipment, meat inspection equipment)	30,000,000	30,000,000				0
	renovation of two (2) animal houses (wiring, fixing of doors, fixing of windows with wire mesh and gauze)	5,000,000	5,000,000				0
	Renovation of the slaughter house (roofing, blockworks, plumbing and wiring)	7,000,000	7,000,000				0
	rovement to Human Health						0
	Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monitors, 1 no mobile surgical lamp and other medical working tools)	650,000,000	250,000,000				0
	Procurement of fumigation equipment for Government House and Lodge	50,000,000	50,000,000				0
	Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command	250,000,000	200,000,000.00				0
	Information Communication and Technology						0
	Rollout of a system of actively monitored CCTV cameras across the State	500,000,000	3,000,000,000	10,000,000,000	0	0	10,000,000,000
	Modernization of finger print analysis systems database at Enugu Police Command	180,000,000	80,000,000.00				0
	Acquisition of 20 no drones for aerial surveillance	40,000,000	40,000,000.00	40,000,000	0	0	40,000,000
	Installation of intercom system in the office of the Governor	2,000,000	2,000,000.00				0
	Power						0
	Purchase and installation of 200kva and 500kva generating sets	120,000,000	120,000,000	120,000,000	0	0	120,000,000
	Reform of Government and Governance						0
	Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans, 3-in-1 airport chairs, Swivel chairs, Executive Tables and plastic chairs, Steel Cabinet, office Cupboard, Panasonic AC-2HP & 3HP split unit,	12,000,000	172,000,000				0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42 inches plasma TV, two air conditioners, 3Nos refrigerator, window blinds and other furniture and fittings	0					0
	Procurement of communication equipment for security personnel	200,000,000	170,000,000				0
	State Government fund for intervention programmes	2,000,000,000	10,000,000,000	4,000,000,000	3,000,000,000	3,000,000,000	20,000,000,000
	Procurement of office equipment: 3 No Hp 15.6" Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32GB RAM, 1TB SSD @ N750,000.00 each for the Chief of Staff to the Governor, Principal Secretary and Planning Research and Statistics officer; 7 no Hp 15.6" Laptop Computer;1 No Updated Mini Projector with Bluetooth and Projector Screen, 9500Lumens Full HD 1080P Portable Video Projector @N950,000 each and accessories; 1 No apple iPad Air (10.9-inch, Wi-Fi, 64GB) @	30,000,000	110,000,000		10,000,000	10000000	130,000,000
	Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic Changeover, 100KVA Inverter, 500m of 75mm Comstar 4 Core Armored Cables, 16mm Cable, Iron Drillers, D Board, GRS Gear Switches, Upgrading of Electrical Elevators and other Electrical Mterials.)	20,000,000	350,000,000	50,000,000	10,000,000	10000000	420,000,000
	Procurement of machines for clearing grasses, Trimming overgrown palm and provision of ornamental plants; Brush cutter machines, hedge flower trimmers, driving mowing lawn	0	2,000,000.00				2,000,000
	Purchase of Kitchen Equipment for Kitchen One (1) and two (2) and logistics unit of government house (2 no thermo forst deep freezers, 1 no thermor frost fridge, 10 no big coolers, 2 no industrial gas cylinder, 10 no each of cooking spoon, pan, 5 no 35 litres iron pots, 2 no grinding machine, 1 no micro wave for media, plates, cutleries, cups, dishing spoons, tongues, bowels, water flasks, storage containers, chefing dish, serving baskets, trays)	4,500,000	10,000,000	1,000,000	0	0	11,000,000
	Up grading and equipping of Enugu State Security outfit (Training and retraining of security Personnel procurement of vehicles for security monitoring)	1,500,000,000	500,000,000	1,000,000,000	20,000,000	0	1,520,000,000
	Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)	50,000,000	30,000,000				30,000,000
	Rehabilitation of the central air conditioning system	150,000,000	50,000,000	10,000,000	5,000,000.00	0	65,000,000
	Procurement of 9 no steel cabinets (single key, double key, triple cage,4 door, separate key and key &bar) for the office of Principal Secretary	1,179,000	1,179,000				1,179,000
	Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles		280,000,000	560,000,000	0	0	840,000,000
	Procurement of MRI and CT scan for Government House Clinic			1,500,000,000	0	0	1,500,000,000
	Establishment and equiping of a Techical Intellegence Unit			300,000,000	200,000,000.00	200,000,000.00	700,000,000
	Purchase of 3 no shredding machine for the office of Chief of Staff and Principal	650,000	650,000				650,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900,000.00 each, 5 no HP Laser Jet photocopier with printer M426, 9 no Hp laserjet and 1 no dskject printers, , 2 no stablizers	9,000,000	9,000,000	9,000,000	0	0	18,000,000
	Procurement of official and security vehicles for the State	7,200,000,000	5,000,000,000	5,000,000,000	2,000,000,000	2,000,000,000	9,000,000,000
	Refurbishment of His Excellency's Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.)	200,000,000	500,000,000.00				0
	Procurement of electronics for logistics unit in the office of the governor (micro wave, stablizers, dispensers, electric kettle, extension sockets	500,000	500,000.00	1,000,000	0	0	1,000,000
	Office of the Executive Governor Total	**13,226,829,000**	**20,984,329,000**	**22,591,000,000**	**5,245,000,000**	**5,220,000,000**	33,056,000,000
11001002	**Office of the Deputy Governor**						0
	Reform of Government and Governance						0
	Purchase of office furniture and fittings: 5Nos executive tables, 18 Nos tables and 25 Nos Seats, 5 nos executive seats, 3 nos 42 inches plasma TV, two air conditioners, 3Nos refrigerator, window blinds and reinforcement of offices and strong room 32 pcs	70,000,000	70,000,000.00	12,500,000	5,000,000	10,000,000	27,500,000
	Purchase of Computer Equipment and accessories (desktop computers, printers)	10,000,000	10,000,000.00				0
	Purchase of window blinds and reinforcement of offices and strong room 32 pcs	2,000,000	2,000,000.00				0
	Purchase and installation of 1 overhead tank 2000litres	5,460,550	5,460,550.00				0
	Purchase of office equipment: 8Nos computer equipment, 2 nos laptop, 8 nos printers and other accessories, 4 nos photocopying machine and 4 nos external hard drives	0	0	15,000,000.00	6,000,000.00	5,500,000.00	26,500,000
	Purchase of communication equipment (walkie talkie and other communication	10,000,000	10,000,000	5,000,000	5,000,000.00	5,000,000	15,000,000
	Renovation and furnishing of Deputy Governor's lodge	200,000,000	100,000,000.00	200,000,000	20,000,000	20,000,000	240,000,000
	Office of the Deputy Governor Total	**297,460,550.00**	**197,460,550.00**	**232,500,000.00**	**36,000,000.00**	**40,500,000.00**	309,000,000
11008001	**Enugu State Emergency Management Agency**						0
	Reform of Government and Governance						0
	Purchase of Disaster relief/rehabilitation materials (food and non- food items)	50,000,000	50,000,000	65,000,000	100,000,000	150,000,000	315,000,000
	Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)	2,000,000	2,000,000	4,302,000	0	0	4,302,000
	Purchase of search and rescue and personal protective equipment	5,000,000	5,000,000				0
	Purchase of emergency tent materials	5,000,000	5,000,000	5,200,000	0	0	5,200,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Emergency response fund	0					0
	Enugu State Emergency Management Agency Total	**62,000,000.00**	**62,000,000.00**	**74,502,000.00**	**100,000,000.00**	**150,000,000.00**	324,502,000
11010001	**Dept of Due Process and Budget Monitoring**						0
	Reform of Government and Governance						0
	Equipping of Due Process Co-ordinating Centres at the three (3) Senatorial Zones of Enugu State(3nos TV, 6nos swivel chairs, 3 nos file racks, 3 nos Hisense Air conditioner, 3 nos sumec fireman gen set, 3 nos sharp photocopier, 3 nos mini tables,	0		7,826,000.00	7,920,000.00	8,100,000.00	23,846,000
	Purchase of Office Furniture: Tables, Seats and File/Document Racks	0					0
	Provision of Internet Gadget; 3Nos Routers, 4Nos Samsung Gallaxy A9	0		1,000,000.00	1,000,000.00	1,000,000.00	3,000,000
	Domestification of e-procurement in Enugu State	700,000	700,000				0
	Establishment of Due Process and Budget monitoring unit in the17 LGA of Enugu State (34 nos office tables, 102 nos office chairs, 17 nos binatone 18100W standing fan)	4,913,000	4913000				0
	Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaprojector, 1 no projector screen and pointer, 2 nos bluegate UPS, 1 NOS Hplaserjet Printer	3,325,000	3325000	1,900,000			1,900,000
	Dept of Due Process and Budget Monitoring Total	**8,938,000.00**	**8,938,000.00**	**10,726,000.00**	**8,920,000.00**	**9,100,000.00**	28,746,000
11013001	**Office of the Secretary to the State Government**						0
	Reform of Government and Governance						0
	Purchase of Road Motor Vehicles (1 No Hilux Van,2 no 16 seater Bus, for SSG's office and Protocol unit GH.	0	0	195,000,000.00	0	0	195,000,000
	Construction of new EXCO Secretariat building	100,000,000	50,000,000	100,000,000	0	0	100,000,000
	Purchase of Office Furniture in SSG's Office: (2 Nos Standng AC, 2 Nos Split AC, 2 Nos OX Standng Fans, 6 Nos 32 inches Plasma TV, 1 No Wall Fan, 8 Nos Swivel Chairs, 5 Nos Executive Tables, 2 Nos Small-size Refrigerators, 4 Nos Steel Cabinet, 2 Nos GoTv Decoders, 2 Nos Office Shelves, etc.)	30,000,000	30,000,000	10,000,000	0	0	10,000,000
	Purchase of Office Equipment in SSG's Office: (13 Nos HP Deskstops, 10 Nos HP Laptops, 12 Nos UPS, 4 Nos Photocopiers, 8 Nos Laserjet Printers, 1 No Shredder, 7 Nos 3-in-One Coloured Printers, 2 No Heavy-duty Staplers, 1 No Video Camera, 1 No Platform Trolley, 2 Nos Note-Taking Tablets, etc.)	20,000,000	20,000,000.00	15,000,000	5,000,000.00	0	20,000,000
	Furnishing/equipping of new EXCO Secretariat building.	50,000,000	50,000,000.00	30,000,000	30,000,000.00	0	60,000,000
	Purchase of 1 No Digital Camera with dual function of Video & Picture for coverage of official activities across the State.	150,000	150,000.00	450,000	0	0	450,000
	Purchase of 2 No overhead tanks for water supply in Abuja building						

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.	800,000,000	0	500,000,000	350,000,000.00	0	850,000,000
	Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 each and 10 No HP Deskjet Plus 4120 All-in-One Printer 3XV14B-305 ink @ N150,000 each for verification exercise and other activities in the			19,300,000	-	0	19,300,000
	Reconstruction/Renovation of SSG'S Office			50,000,000	-	0	50,000,000
	Purchase and installation of Plumbing Materials (ie Materials for Water System) for SSG's Offices.			20,000,000	-	0	20,000,000
	Purchase and installation of Security Gadgets: (CCTV Cameras, Motorolla GP399 Radio/Walkie Talkies, Motorola GP399 Rechargeable Batteries, etc).	20,000,000	20,000,000.00				0
	Purchase of Electrical Installations/Fittings:(Compressors/Contactors, LED/Electrical Fittings, Automatic Changeovers, Armored Cables, 16mm Cables, D Boards, GRS Gear Switches, etc).	10,000,000	10,000,000.00				0
	Purchase of 1 no of Dyna Truck for official use by Protocol Unit, GHE.	160,000,000	60,000,000.00	160,000,000			160,000,000
	Office of the Secretary to the State Government Total	**1,190,150,000**	**240,150,000**	**1,099,750,000**	**385,000,000**	**0**	1,484,750,000
11033001	**Enugu State Action Committee on Aids (ENSACA)**						0
	Improvement to Human Health						0
	Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing	14,949,000	14,949,000	22,975,000	0	0	22,975,000
	Provision/procurement of diagonsis accessories and tools for Adokits (Adolecent kits) Programme	4,000,000	4,000,000				0
	Reform of Government and Governance						0
	Grant for sustaining HIV intervention in Enugu State	10,000,000	10,000,000.00	10,000,000	0	0	10,000,000
	Enugu State Action Committee on Aids (ENSACA) Total	**28,949,000.00**	**28,949,000.00**	**32,975,000.00**	-	-	32,975,000
11052001	**SERVICOM Department**						0
	Information Communication and Technology						0
	Provision of Internet facilities (2No routers)	300,000	300,000	400,000	400,000	0	800,000
	Purchase of office equipment (1No Split Unit, 3HP Panasonic A/C, 6No UPS, 2No Printers, 6No Stabilizers, 2No Laptop Computer, 3No 20" OX Standing fan)	2,000,000	2,000,000	2,750,000	0	0	2,750,000
	Reform of Government and Governance						0
	Purchase of Furniture (6No steel cabinets)	900,000	900,000	700,000	0	0	700,000
	SERVICOM Department Total	**3,200,000.00**	**3,200,000.00**	**3,850,000.00**	**400,000.00**	-	4,250,000
11101001	**Project Development and Implementation Dept.**						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Enhancing Skills and Knowledge						0
	Provision for intervention in Schools and Public Institution. (School of health Technology and college Health Science Oji-River Campus)	300,000,000	380,000,000.00	400,000,000	200,000,000	100,000,000	700,000,000
	Reform of Government and Governance						0
	Renovation of 3 skill acquisition centers in the 3 senatorial zones for SDGs	20,000,000	30,000,000.00	28,000,000	12,000,000	10,000,000	50,000,000
	Purechase of Office Furniture: 4No Office Tables, 8No Office Chairs, 8No Steel	898,000	1,500,000.00	1,200,000	0	0	1,200,000
	Purchase of (1) No Hilux Van for Project Monitoring: Hilux 2.7L 4WD DC SS AT P FS.	38,000,000	65,000,000.00	66,000,000	0	0	66,000,000
	Renovation of Government House Canteen	150,000,000	200,000,000.00				0
	Construction of perimeter fence at school of Health Oji-River Enugu	0		200,000,000.00	100,000,000.00	50,000,000.00	350,000,000
	Erosion control at Okpara square, Enugu	15,000,000	23,000,000.00				0
	Purchase of Office Equipment: 2No HP Desktop Computer, 4GB Ram, 1TB, 2No HP Laserjet 107A Printer, 1No AR- 7024V Photocopier Machine. 3No 850VA Mercury UPS, 1No Hisense Fridge 100L. 2No Century CVR -TUB 2000VA Stablizer.	1,951,000	2,951,000.00	2,500,000	0	0	2,500,000
	Project Development and Implementation Dept. Total	**525,849,000**	**702,451,000**	**697,700,000**	**312,000,000**	**160,000,000**	1,169,700,000
11184001	**Volunteer Service Agency**						0
	Enhancing Skills and Knowledge						0
	Rehabilitation of VSA skill acquisition centre	1,000,000	1,000,000.00				0
	Reform of Government and Governance						0
	Rehabilitation of Volunteer Service Agency Skill Acquisition center	0	-	0	11500000	11,500,00	11,500,000
	Purchase of Office furniture	0	-				0
	Procurement of set of machine for waterproof extrusion	500,000	500,000.00	1,200,000	1500000	2000000	4,700,000
	Procurement Of 2 Nos Steel Cabinets, 5 Nos Standing Fan (Industrial), 3 Nos Photocopiers, 3 Nos Refrigerators And 3 Nos TV Sets	1,000,000	1,000,000.00	2,000,000	3,000,000.00	0	5,000,000
	Generating revenue through VSA soap making production, also used as a demonstration for trainee candidates to be trained	500,000	500,000.00		3,000,000.00	6,000,000.00	9,000,000
	VSA will carry out a campaign whereby corporate bodies are to join government to reduce unemployment by distribution of volunteer graduates to corporate bodies and stipends be paid to them.	500,000	500,000.00	3,000,000	4000000	0	7,000,000
	Purchase of office equipments (5 nos desktop comupters and accessories			800,000			
	Sensitization of the people on campaign for volunteerism in Enugu State	500,000	500,000.00	1,000,000	2,000,000.00	0	3,000,000
	Volunteer Service Agency Total	**4,000,000.00**	**4,000,000.00**	**8,000,000.00**	**25,000,000.00**	**8,000,000.00**	41,000,000
							0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
12003001	**Enugu State House of Assembly (The Legislature)**						0
	Information Communication and Technology						0
	Activation of Internet and website facility in ENHA for internet connectivity	10,000,000	10,000,000	10,000,000	5,000,000.00	5,000,000.00	20,000,000
	Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker, Clerk of the house,HODs office	4,000,000	4,000,000	4,000,000	0	0	4,000,000
	Installation of Solar Energy in Enugu State House of Assembly as alternative power	700,000,000		50,000,000	300,000,000.00	500,000,000.00	850,000,000
	Installation of 50 nos of solar powered street light	5,000,000	5,000,000	2,000,000	3,000,000.00	2,000,000.00	7,000,000
	Power						0
	Procurement of 10Nos 2000w Stabilizers	400,000	400,000	400,000	0	0	400,000
	Purchase of 10 Nos Water Dispenser	850,000	850,000	300,000	500,000.00	0	800,000
	Reform of Government and Governance						0
	Procurement of 55 Nos Laptop Computer and accessories for Hon. Members, Clerk of the House, HODs and Committee Clerks	16,200,000	16,200,000	16,200,000	0	0	16,200,000
	Purchase of 10Nos External Hard Disk for Clerk and HODs offices	1,000,000	1,000,000	500,000	500,000.00	0	1,000,000
	Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera)	30,000,000	30,000,000	30,000,000	20,000,000.00	15,000,000.00	65,000,000
	Purchase of Multimedia Equipment (14Nos Sony mini Digital Tape Recorder, Mini Editing Suite, Video Camera P6.1 Pixiles, Still Camera, DVD Copier Mechine, 6950 ENHA 2023 Calenda, Executive Diary 3000, ENHA Journal (THE MACE), Printing Mechine, Digitl Projector, Projector Poly Stand and Flipchrt Board)	50,000,000	50,000,000.00	25,000,000	30,000,000.00	10,000,000.00	65,000,000
	Renovation of Petrol Pump Station and other Facilities in ENHA Complex	100,000,000	0	50,000,000	100,000,000.00	50,000,000.00	200,000,000
	Provision of e-library in ENHA	100,000,000	0	100,000,000	50,000,000.00	20,000,000.00	170,000,000
	Demacation of Office in PRS Department	400,000	400,000	400,000	0	0	400,000
	Procurement of 2 Nos Motor Rolling Mowing Machine	3,000,000	3,000,000	3,000,000	0	4,000,000.00	7,000,000
	Installation of Intercom facility in ENHA for effective internal communication	5,000,000	5,000,000	5,000,000	2,000,000.00	2,000,000.00	9,000,000
	Procurement of Hospital Equipment (5 Ccylinda, 5 Oxygen tube,lab Testing device, drugs etc) for existing medical department in ENHA	10,000,000	10,000,000	5,000,000	50,000,000.00	20,000,000.00	75,000,000
	Procurement of 7Nos sets of Revised Edition of Laws	7,000,000	7,000,000				0
	General renovation of Enugu House of Assembly main building	100,000,000	300,000,000	50,000,000	100,000,000.00	100,000,000.00	250,000,000
	Procurement of toyota Prado Jeep for newly elected House Members	1,950,000,000	0	200,000,000	0	0	200,000,000
	Procurement of 3 Nos Vehicles for 3 Deputy Clerks of the House	60,000,000	0	60,000,000	0	70,000,000.00	130,000,000
	Procurement of 1 No Fire Insulated Best Safety Safe for Accounts Department	500,000	500,000	300,000	500,000.00	0	800,000
	Procurement of 2 No Counting Mechine for Accounts Department	500,000	500,000	250,000	250,000.00	0	500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Procurement of 7 Nos Set of Upholstry Seats for the Clerk Office and 6 HODs	10,000,000	10,000,000	10,000,000	0	2,000,000.00	12,000,000
	Purchase of 10Nos Mini Thermocool Refridgerator, HR142 for Clerk	1,200,000	1,200,000	1,200,000	0	0	1,200,000
	Purchase of 7Nos Steel File Cabinet {Newcline Model} for Clerk's office and HODs offices	500,000	500,000	500,000	0	700,000.00	1,200,000
	Procurement of 20 Nos OX, 26" Standing Fan for Clerk and other departments	1,000,000	1,000,000	1,000,000	0	0	1,000,000
	Procurement of 5 Nos Hand Mowing Machine	3,000,000	3,000,000	3,000,000	0	4,000,000.00	7,000,000
	Procurement of 1No Ambulance van (Toyota Hiace Bus) for Medical Unit	50,000,000	0	0	70,000,000.00	0	70,000,000
	Procurement of window blinds and accessories for the ENHA conference halls	2,000,000	2,000,000	2,000,000	0	1,000,000.00	3,000,000
	Procurement of 1 Nos Hilux Van for Hon. Speaker	100,000,000	0	50,000,000	0	80,000,000.00	130,000,000
	Procurement of 1 No 16 Seater Toyota Hiace Bus	50,000,000	0	50,000,000	0	75,000,000.00	125,000,000
	Completion of the Construction of 1No ongoing Administrative Office building in	30,000,000	30,000,000	0	20,000,000.00	0	20,000,000
	Procurement and Installation of 1No Electronic bell	1,200,000	1,200,000	1,200,000	0	0	1,200,000
	Relocation and Construction of concret based Power Generating House {Plant House} (Purchase of Electric Poles, Cables, Buildings,)	30,000,000	30,000,000	0	15,000,000.00	0	15,000,000
	Landscaping work and alsphalting of the Administrative Complex Enugu	200,000,000	0	100,000,000	100,000,000.00	10,000,000.00	210,000,000
	Furnishing of the Onging Administrative Complex in ENHA	150,000,000	150,000,000	0	20,000,000.00	10,000,000.00	30,000,000
	Purchase of 10 Nos External Hard Disk for clerk and HODs Offices	1,000,000	1000000	0	1,000,000.00	0	1,000,000
	Enugu State House of Assembly (The Legislature) Total	**3,783,750,000.00**	**673,750,000.00**	**831,250,000.00**	**887,750,000.00**	**980,700,000.00**	2,699,700,000
							0
12004001	**Enugu State House of Assembly Service Commission**						0
	Reform of Government and Governance						0
	Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission	1,500,000	1,500,000	1,500,000	0	0	1,500,000
	Procurement of 5 Nos Laserjet Printers for Service Commission	750,000	750,000	0	0	0	0
	Procurement of 1 No Sharp Product Printer for Service Commission	450,000	450,000	450,000	0	0	450,000
	Procurement of 5 Nos Desktop Computers and its Accessories	1,250,000	1,250,000	1,250,000	0	0	1,250,000
	Puchase of 5 Nos Plasma Televisions and Decoder	600,000	600,000	600,000	0	0	600,000
	Procurement of 5 Nos Executive Tables for Service Commission	1,000,000	1,000,000	1,000,000	0	0	1,000,000
	Procurement of 10 Nos Office Tables and seats for Service Commission	1,000,000	1,000,000	1,000,000	0	0	1,000,000
	Procurement of 4 Nos sets of Uphostery seat for Service Commission	4,000,000	4,000,000	2,000,000	0	0	2,000,000
	Procurement Thermocool Airconditioners 1horse power for Service Commission	1,200,000	1,200,000	1,200,000	0	0	1,200,000
	Procurement of 5 Nos Steel Cabinets	500,000	500,000	500,000	0	0	500,000
	Construction and equiping of 1 No Conference Room for Service Commission	8,000,000	8,000,000	8,000,000	20,000,000	0	28,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of Office Building Block	50,000,000	0	0	0		0
	Construction of 2 nos toilet facilities for the commission	3,000,000	3,000,000	3,000,000	0	0	3,000,000
	Enugu State House of Assembly Service Commission Total	**73,250,000.00**	**23,250,000.00**	**20,500,000.00**	**20,000,000.00**	-	40,500,000
							0
23001001	**Ministry of Information and Communication**						0
	Improvement to Human Health						0
	Erection of Billboards and other activities to promote behaviour Change Communication (BCC) for improved food and nutrition practices in the 17LGAs of	14,330,000	14,330,000				0
	Information Communication and Technology						0
	Construction of Standard production/premiere studio of 20x16ft with three adjoining rooms and toilets	48,000,000	18000000	52,000,000	0	0	52,000,000
	Purchase of Communication and Recording Equipment						
	Procurement and installation of editing suit component 3Nos Desktop Dual Core I7, 2.50ghz RAM 8GIG Hard Disk, one terabyte and editing software	5,160,000	5,160,000				0
	Recopy & Reprinting of blurred historic pictures & storage in shelves and	0		6,120,000.00	0	0	6,120,000
	Renovation and furnishing of Ministry of Information Hall	10,000,000	10,000,000.00	40,000,000	0	0	40,000,000
	Purchase of 1 no direct image business hub c 415 and accessories for information bulletin publication	1,950,000	1,950,000.00	2,450,000	0	0	2,450,000
	purchase of 9 nos TV sets	1,800,000	1,800,000.00				0
	Purchase of 17 sets of public address system of or 17 information officers in LGAs	87,000,000	37,000,000.00				0
	Purchase of office Equipment (4 nos laptop, 3 high speed photocopies)	5,850,000	5,850,000.00				0
	Reform of Government and Governance						0
	Takeoff Grant for ENUGU STATE Arch & Proc of Archives Mat for the ST	21,000,000	21,000,000.00	31,000,000	0	0	31,000,000
	Ministry of Information and Communication Total	**195,090,000.00**	**115,090,000.00**	**131,570,000.00**	-	-	131,570,000
							0
23003001	**Enugu State Broadcasting Service - Radio/TV ESBS/TV**						0
	Information Communication and Technology						0
	Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A'Cs, tables and Radio and Monitor. O	6,800,000	6800000	45,000,000	0	0	45,000,000
	Purchase and Installation of Eurotel 2.5KW each Amplifier for TV in Okpatu	0	0				0
	Purchase of Modern studio lighting kit	1,294,800	1,294,800				0
	Purchase of OB Digital Microwave	15,000,000	15,000,000.00				0
	Purchase of 3Nos Digital HD Camera	0		15,000,000.00	0	0	15,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 8 different software packages to upgrade ESBS Enugu Station (Main on Air studio Integra duo premium, On Air telephone systems, Bagup- on air studio/Production Studio,BB3 Telephone hybrid,Talk studio, Integra APC MIC Expander moudule, PC package worstation, Centra Technical area equipment CAT5, Inter-area cables CTA5)	130,500,000	100,500,000.00				0
	FM transmission System(5KW + 2KW Transmission rack with ArmourTech)	58,291,500	28291500				0
	3No AVR, 2 UPS 45KVA (Automatic Voltage Regulator)	4,180,400	4180400	32,600,000			32,600,000
	DEVA Advanced FM processor and RDS Encoder	2,557,500	2557500				0
	Purchase UPS 40KVA Tescom Three Phase with output transforme	16,357,200	16357200				0
	Installation of power conditioning equip	5,967,500	5967500				0
	Installation services, set and shipping charges	54,250,000	24250000				0
	Relocation of equipment from Okpatu and Nsukka to Enugu	21,000,000	21,000,000.00				0
	Reinstallation of equipment from Okpatu and Nsukka to Enugu	25,000,000	25,000,000.00				0
	Purchase of 2 Nos prompter Techno broadcast	7,000,000	7,000,000.00				0
	Purchase of Solar Energy system installation	15,000,000	15,000,000.00	22,500,000			22,500,000
	Reconstruction of transmiter base at Enugu	25,000,000	25,000,000.00				0
	Re-inforcement of ESBS fence, landscaping of the premises and installation of new gate and gate house.			85,000,000	0	0	85,000,000
	Digital Content Library			25,000,000	0	0	25,000,000
	Purchase of two number printer for news room			1,000,000	0	0	1,000,000
	Building of ESBS Canteen			10,000,000	0	0	10,000,000
	Installation of public power supply			30,000,000	0	0	30,000,000
	Purchase of New generator of 350KVA capacity (soundproof) perkers			15,000,000	0	0	15,000,000
	2 Elevated sycronized Broadcasting frone and Dji Avator FPV Drone			10,000,000	0	0	10,000,000
	4 room bungalow chalet for essential duty operations			30,000,000	0	0	30,000,000
	ESBS Giant Generator House	16,752,900	16752900				0
	Enugu State Broadcasting Service - Radio/TV ESBS/TV Total	**404,951,800.00**	**314,951,800.00**	**321,100,000.00**	-	-	321,100,000
							0
23013001	**Government Printing and Stationery Dept. (Govt. Press)**						0
	Information Communication and Technology						0
	Purchase of printing and press equipment: polar cutting machine	125,000,000	25,000,000	10,500,000	20,500,000	20,500,000	51,500,000
	Purchase of computer to plate			10,000,000	15,000,000	0	
	Purchaseb of large format			10,000,000	40,000,000	0	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of double unit machine MOZ P2 Colour unit			50,000,000	80,000,000	0	
	Power						0
	Purchase and installation of perkings Sound proof Generator 50KVA,	12,500,000	12,500,000.00	15,000,000	0	0	15,000,000
	Reform of Government and Governance						0
	Purchase of office eqipments (4 nos Hp Laptop Core I3 4GB Ram 1 tb, 1 no all in 1 printer, 1 no Trancent hard drive 1 tb, 1 no 1.2 UPS)	1,728,000	1,728,000.00				0
	Government Printing and Stationery Dept. (Govt. Press) Total	**139,228,000.00**	**39,228,000.00**	**95,500,000.00**	**155,500,000.00**	**20,500,000.00**	271,500,000
							0
23055001	**Enugu State Printing and Publishing Company (Daily Star)**						0
	Information Communication and Technology						0
	Purchase of Printing Machines; binding machine, stitching machine, steel roller laminating machine, flex banner printer	0		45,000,000.00	0	0	45,000,000
	Purchase of Computer equipment and accessories: 5Nos pavilion 24 core 15 desktop computers, 2Nos 3-in-1 Printers, 1Nos 2-in-1 colour printers	4,020,000	4,020,000	2,400,000	3,870,000	3,150,000	9,420,000
	Purch of Furniture: 17Nos office executive chair, 6Nos pieces of plastic chairs, a set of cushion	0	0	2,970,000.00	2,000,000.00	6,200,000.00	11,170,000
	Purchase of Electronics (1No 42" LED Samsung TV, 2Nos 32" LED Samsung TV, 3Nos Konica Digital Camera, 7Nos LG Air Conditioners, 6No Thermocol Refrigerator, generator set)	2,400,000	2,400,000	4,970,000	1,940,000	0	6,910,000
	Refurbisment of printing machines	2,000,000	2,000,000.00	2,000,000	3,000,000.00	0	5,000,000
	Enugu State Printing and Publishing Company (Daily Star) Total	**8,420,000.00**	**8,420,000.00**	**57,340,000.00**	**10,810,000.00**	**9,350,000.00**	77,500,000
							0
25001001	**Office of the Head of State Civil Service**						0
	Information Communication and Technology						0
	Procurement and installation of Electronic clock-in machines in Enugu State	9,000,000	9,000,000.00	9,300,000	0	0	9,300,000
	Reform of Government and Governance						0
	Purchase of office equipment: 10Nos Laptop and 20Nos Desktop Computers and	0	-	12,500,000.00	0	0	12,500,000
	Purchase of office equipment for public Service Biometric Enrolment Unit	0	-	1,000,000.00	-	1,000,000.00	2,000,000
	Production of revised Edition of 2014 public Servive rules	10,000,000	10,000,000.00				0
	Office of the Head of State Civil Service Total	**19,000,000.00**	**19,000,000.00**	**22,800,000.00**	**-**	**1,000,000.00**	23,800,000
							0
25005001	**Establishment, Pension and Training**						0
	Reform of Government and Governance						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 6No Standing Fans	300,000	300,000.00	1,200,000	1,400,000	1,500,000	4,100,000
	Purchase of 2no files/ document racks	200,000	200,000.00	2,000,000	1,000,000	0	3,000,000
	Purchase of 2 Steel cabinet	300,000	300,000.00	300,000	0	0	300,000
	Computerization of pensions documents/Registry			2,000,000	0	0	2,000,000
	Purchase of office equipment (4 nos printers, 9 no UPS, 1no computer, 1 no	2,000,000	2,000,000.00	5,200,000	0	0	5,200,000
	Establishment, Pension and Training Total	**2,800,000.00**	**2,800,000.00**	**10,700,000.00**	**2,400,000.00**	**1,500,000.00**	14,600,000
							0
25005002	**Public Service Department**						0
	Reform of Government and Governance						0
	Purchase of Office Equipment and accessories(4no printers, 9 no UPS, 1 no computer, 1 no photocopying)	2,000,000	2,000,000	2,000,000	0	0	2,000,000
	Purchase of office furniture (10 nos tables,20 nos padded seats) for staff	1,000,000	1,000,000	1,000,000	0	0	1,000,000
	Public Service Department Total	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	-	-	3,000,000
							0
40001001	**Office of the State Auditor General**						0
	Reform of Government and Governance						0
	Purchase of 1No Toyota Hilux Van 4WD	0		0	45,000,000.00	0	45,000,000
	Purchase of office equipment: 2Nos printers and accessories, 1 no scanner, 1 no spiral binding machine	1,467,000	1,467,000	950,000	0	680,000	1,630,000
	Purchase of Office Furniture and Fittings: 10 Executive Table and Chairs, 5 nos Air conditioner.	2,533,000	2,533,000	4,500,000	0	4,000,000	8,500,000
	Establishment of State Audit Commission	50,000,000	0				0
	Renovation of Generator House	3,000,000	3,000,000	3,000,000	0	0	3,000,000
	Office of the State Auditor General Total	**57,000,000.00**	**7,000,000.00**	**8,450,000.00**	**45,000,000.00**	**4,680,000.00**	58,130,000
							0
40001002	**Office of the Auditor General for Local Government**						0
	Reform of Government and Governance						0
	Purchase of 10Nos laptop computers for use at head and zonal offices	3,500,000	3,500,000	3,500,000	3,000,000	3,000,000	9,500,000
	Purchase of office furniture for Head Office and three Zonal offices: 10 Nos. executive table with executive arm chairs, 5Nos refrigerator, 5Nos air conditioner	6,000,000	6,000,000	5,000,000	2,000,000	2,000,000	9,000,000
	Establishment of Local Government Audit Commission	0					0
	Office of the Auditor General for Local Government Total	**9,500,000.00**	**9,500,000.00**	**8,500,000.00**	**5,000,000.00**	**5,000,000.00**	18,500,000
							0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
47001001	**Civil Service Commission (CSC)**						0
	Installation of Internet facilities			2430000	0	0	
	Power						0
	Installation of solar panels and inverters	2,740,000	2,740,000.00	9,220,000	0	0	9,220,000
	Reform of Government and Governance						0
	Purchase of office furniture: 10Nos steal cabinets, 10Nos Chairs, 5Nos Air Conditioners and 20Nos Tables	5,000,000	4,000,000	20,500,000	0	0	20,500,000
	Purchase of 1No Motor Bike (Carter) for dispatch of mails	600,000	600,000	1,180,000	0	0	1,180,000
	Purchase of office equipments 8Nos Desktops computers, 3Nos photocopiers, 8Nos Printers and 8Nos UPS	5,760,000	3,760,000	11,650,000	0	0	11,650,000
	Renovation of Planning/research and statistics blocks in Civil Service Commission Premises	28,000,000	20,000,000	23,000,000	0	0	23,000,000
	Construction of 6Nos toilet facilities for staff	0		0	0	0	0
	Civil Service Commission (CSC) Total	**42,100,000**	**31,100,000**	**67,980,000**	**0**	**0**	67,980,000
							0
47001002	**Local Government Service Commission**						0
	Re-roofing of office blocks with leaking roof	6,000,000	6,000,000.00	6,000,000	0	0	6,000,000
	Replacement of 130 obsolete and dilapidating Office furniture (50 tables and 80 chairs) 20 steel cabinets and general refurbishment	20,000,000	20,000,000.00	16,000,000	0	0	16,000,000
	Local Government Service Commission Total	**26,000,000.00**	**26,000,000.00**	**22,000,000.00**	-	-	22,000,000
							0
48001001	**Enugu State Independent Electoral Commission**						0
	Power						0
	Purchase of generator sets: 1No 10KVA for ENSIEC Headquarters and 4Nos 3.5KVA for Zonal Offices	2,000,000		10,000,000	0	0	10,000,000
	Reform of Government and Governance						0
	Building of ENSIEC Office in for Enugu East Senatorial Zone	16,299,000		19,200,000	3,666,810	3,280,830	26,147,640
	Furnishing of ENSIEC Offices in the 3 Senatorial Zones	7,500,000		7,800,000	0	0	7,800,000
	Purchase and Installation of two air conditioners for ENSIEC Conferece Hall	2,000,000		2,100,000	0	0	2,100,000
	Building of ENSIEC Office in for Enugu North Senatorial Zone	16,299,000		19,200,000	3,666,810	3,280,830	26,147,640
	Building of ENSIEC Office in for Enugu West Senatorial Zone	16,299,000		19,200,000	3,666,810	3,280,830	26,147,640
	Purchase of Election Materials	200,000,000					0
	Purchase of 1 Toyota Hilux Van	35,000,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 1 Commutter Bus, Toyota Hiace 16 seater bus	25,000,000					0
	Landscaping and asphalting of ENSIEC office			41,600,000	5,500,000.00	5,500,000.00	
	Purchase of Laptops (HP 1.5 intel core 13 15.6" 4GB RAM ITB HOD) 8 Nos	2,800,000		5,120,000	0	0	5,120,000
	Enugu State Independent Electoral Commission Total	**323,197,000.00**	**-**	**124,220,000.00**	**16,500,430.00**	**15,342,490.00**	156,062,920
							0
66001001	**Ministry of Human Development and Poverty Eradication**						0
	Poverty Allevation						0
	Renovation/rehabilitation of Enugu State Cooperative college at No 10 Colliery Avenue GRA Enugu	60,000,000					0
	Procurement of Security materials (Purchase of working tools such as whittles, touch lights, T-shirts, barret, walking talking installation of sirens on operational vehicles and motorcycles for the Nieghbourhood Watch/Vigilante groups.)	14,000,000		20,000,000	10,000,000	10,000,000	40,000,000
	Purchase of office equipment (5Nos desktop computers with UPS, 4 nos Printer, 3 no scanner and 3No photocopier)	2,000,000		40,000,000	10,000,000	0	50,000,000
	Power						0
	Purchase of Solar Panel at Cooperative College No. 10 Colliery Avenue GRA, Enugu	10,000,000		20,000,000	0	0	20,000,000
	Reform of Government and Governance						0
	Marking if Internationmal Day for Poverty Eradication on the 17th of October, 2024	10,000,000		20,000,000	30,000,000	30,000,000	80,000,000
	Tv, DSTV and Solar Panel (wire, battery, inverter & installation) for the Ministry.	12,000,000					0
	Purchase of 4 no hp laptop, for 3 departmenmts in the office			8,000,000	0	0	
	Purchase of 1 no standing fan for inter-ministrial and liaison department			500,000	0	0	
	Purchase of 2 no Wi-Fi for the Ministry			200,000	0	0	
	Purchase of Standing Air Condition (4 No)	2,000,000					0
	CNP - Empowerment of indigents and vulnerable people of Enugu State	178,000,000		150,000,000	100,000,000	100,000,000	350,000,000
	Ministry of Human Development and Poverty Eradication Total	**288,000,000.00**	**-**	**258,700,000.00**	**150,000,000.00**	**140,000,000.00**	548,700,000
67001001	**Ministry of Special Duties**						0
	Reform of Government and Governance						0
	Establish Local Emergency Management Agencies (LEMA) AND Training programs to enhance community response capabilities	30,000,000		22,500,000	23,000,000	67,500,000	113,000,000
	Developme a registration and taxation framework for commercial borehole operators to be under govt tax net	24,000,000		20,000,000	21,000,000	22,000,000	63,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Eliminate grid locks on state road ways as a result of parking of reticulated vehicles through PPP	7,000,000					0
	Develop markets infrastructure trailing population concentration through PPP	25,000,000					0
	Establish institutions to foster cooperation with state and federal govt in Enugu State	15,000,000		20,000,000	21,500,000	22,000,000	63,500,000
	Building of smart toilets in markets (Establish 25 no smart toilets at 1,000,000 each in existing markets to curb open defecation around the market and achieving SDG targets	25,000,000		30,000,000	32,500,000	95,500,000	158,000,000
	Removal of abandoned vehicles from roadways and streets	25,000,000		21,500,000	23,500,000	24,000,000	69,000,000
	Compliance and safety oversight (Inrease awareness of safety measures among the public to ensure compliance with safety standard as petrol and Gas stations)			20,000,000	21,500,000	23,000,000	64,500,000
	Provision of Directional Signage at the State Secretariat	4,000,000		5,000,000	7,000,000	8,000,000	20,000,000
	Ministry of Special Duties Total	**155,000,000.00**	**-**	**139,000,000.00**	**150,000,000.00**	**262,000,000.00**	551,000,000
Grand Total Admin Sector		**20,877,662,350**	**23,504,567,350**	**26,873,613,000**	**7,555,280,430**	**7,027,672,490**	41,456,565,920
							0
	Economic Sector						0
15001001	**Ministry of Agriculture and Agro-Industrialization**						0
	Economic Empowerment Through Agriculture						0
	CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	300,000,000		20,000,000,000	1,000,000,000	300,000,000	21,300,000,000
	FN - Grant for participation in Agricultural and World Food Fairs	30,000,000		30,000,000	50,000,000	50,000,000	130,000,000
	Provision of infrastructural facilities for the proposed piggery and Poultry farm Estate (site clearing, fencing, Borehole), under (PPP) arrangement	50,000,000					0
	CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultual zone	21,000,000,000		52,500,000,000	5,000,000,000	100,000,000	57,600,000,000
	CNP - Procurement of Meteorological Instrument to facilitate keeping of daily weather records and monitor climate changes	20,000,000		20,000,000	10,000,000	10,000,000	40,000,000
	Procurement, raising and distribution of improved seeds and seedlinags such as oil palm, cashew, cocoa, cotton, coconut for distribution to Smallholder Farmers at	100,000,000		150,000,000	50,000,000	50,000,000	250,000,000
	Procurement and distribution of organic fertilizer, agrochemical and knap sacks, power sprayer, PPE and other safeguard Equipment to small holder farmers	100,000,000		150,000,000	50,000,000	50,000,000	250,000,000
	Development of Awkuke farm clusters (fish,poultry, piggery and market garden)	100,000,000					0
	Rehabilitation of Songhai Enugu initiative Heneke Obinofia Ndi Uno Heneke	20,000,000					0
	Rehabilitation of Premier Cashew at Oghe, Ahani, Achi	20,000,000		30,000,000	20,000,000	20,000,000	70,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Establishment of Cocoa Cluster at Nkanu East LGA	100,000,000		100,000,000	20,000,000	20,000,000	140,000,000
	CNP - (a) Renovation of State Veterinary Hospital. (b) Refurbishment; Drug revolving loan to the Hospital, availability of subsidized anti rabies and PPR vaccines for dogs and small ruminants, fencing the hospital complex and solar panels and hospital Equipment at	200,000,000		200,000,000	100,000,000	100,000,000	400,000,000
	Agricultural Land Bank (This is for land search, community engagements, digitalization, full perimeter survey and beakoning of thousands of hectares of land for large scale commercial agriculture investment	100,000,000		100,000,000	10,000,000	10,000,000	120,000,000
	Renovation and refurbishment of state veterinary school and investigation centre,	30,000,000		200,000,000	10,000,000	10,000,000	220,000,000
	Procurement of Agro inputs for launching of 2025 wet farming season	30,000,000		10,000,000	50,000,000	50,000,000	110,000,000
	Procurement of 10 nos digital survey equipment for Agricultural officers and field workers on data collection and result-based monitoring and evaluation using digital electonic tools (Kobotool box)			25,000,000	15,000,000	20,000,000	60,000,000
	Purchase of digital tools (crop area yield survey-CAYS) for training of 100ns Extension agaents and lead farmers on calculation of land size and yield measurement.			20,000,000	15,000,000	15,000,000	50,000,000
	Procuremet of 100 no Power Tillers			200,000,000	30,000,000	30,000,000	260,000,000
	Procurement and installation of solar panels			100,000,000	100,000,000	100,000,000	300,000,000
	Perimeter fencing and clearing of acquired state model fish farm site at mbulo owo Nkanue East			165,000,000	50,000,000	50,000,000	265,000,000
	Abstraction of water from Idido river to the ponds (Pipe, water tank, water pumping machine etc)			12,000,000	10,000,000	10,000,000	32,000,000
	Statistical survey for the establishment of farm clusters			20,000,000	20,000,000	20,000,000	60,000,000
	Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural production of rice and other crops			100,000,000	10,000,000	10,000,000	120,000,000
	Establishment of Engineering workshop, tractors, agricultural implement coupling and maintainance plant for sustainance and repair			100,000,000	25,000,000	25,000,000	150,000,000
	Revamping of the tractor leasing Company			1,000,000,000	500,000,000	500,000,000	2,000,000,000
	Establishment of harvesting and conservation structures (dams, dykes, reserviors) to mitigate rising climate change challenges.			100,000,000	30,000,000	30,000,000	160,000,000
	Establishment of Piggery demonstration farms in the state			200,000,000	50,000,000	50,000,000	300,000,000
	Renovation and refurbishing of slaughter houses and slaughter slabs in the State			100,000,000	50,000,000	50,000,000	200,000,000
	Co-ordination, implementation, supervision, monitoring and evaluation of NAGS-AP projects, all FG Agric assited projects Donor agency projects in the state			20,000,000	20,000,000	20,000,000	60,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Establishment of green houses for pepper, tomatoes and exotic vegetable production			140,000,000	30,000,000	30,000,000	200,000,000
	Establishment of 200 units of earthern catfish pond, 100 units of tapoline ponds, 100 units of green houses vegetable crops intergrated farm cluster at Owo, Nkanu East			1,015,450,000	10,000,000	10,000,000	1,035,450,000
	Construction and Fencing of warehouses			500,000,000	100,000,000	100,000,000	700,000,000
	Fencing of all Farm Estate			600,000,000	0	0	600,000,000
	Pacelation of a cluster of small holders farmers across the state			100,000,000	0	0	100,000,000
	Construction of farm Estate across the state			2,000,000,000	500,000,000	200,000,000	2,700,000,000
	Agricvultural credit scheme for farmers			200,000,000	1,500,000,000	1,500,000,000	3,200,000,000
	Conduct a Thematic Survey on Agricultural Value Chains in Enugu State			20,000,000	17,000,000	20,000,000	57,000,000
	Procurement of office furniture (5 nos office tables, 10 nos chairs, 8 nos air			25,000,000	10,000,000	10,000,000	
	Procurement of 10 nos laptops, 1 projector, 1 public address system, 2 nos printers, 1 camera, 1 photocopier machine and accessories			15,000,000	15,000,000	15,000,000	45,000,000
	Raising of Hybrid oil palm seedlings (Tenera) for field planting by smallholder	0					0
	Ministry of Agriculture and Agro-Industrialization Total	**22,200,000,000**	**0**	**80,267,450,000**	**9,477,000,000**	**3,585,000,000**	93,329,450,000
							0
15102001	**Enugu State Agricultural Development Programme (ENADEP)**						0
	Economic Empowerment Through Agriculture						0
	Purchase of soil testing equipment with chemicals & reagents	0		250,000.00	645,000.00	260,000.00	1,155,000
	Purchase of 6Nos Geographical Positioning System(GPS) for field enumerators to capture data on crop production, yield per hectare and data for Agro forestry	0		360,000.00	550,000.00	365,000.00	1,275,000
	Purchase of materials for on-farm demonstration of rice, cassava farmers(Fertilizers, herbicides, insecticides, seeds, cuttings and seed dressing)	0		380,000.00	500,000.00	850,000.00	1,730,000
	Conduct market price survey (MPS) on agric products in 2 randomly selected LGA each per senatorial zones			650,000.00	721,000.00	500,000.00	
	Demonstration on income generating activities for women and youts. Purchase of material for processing and demonstartion cassava in HQCF, Flakes, chips/pellets, beek epping, grasscutters, snail rearing, mushroom farming.			856,000.00	1,100,000.00	600,000.00	
	Purchase of Laptop and Printer			750,000.00	645,000.00	260,000.00	
	Setting up of palm nursery stations across the six (6) Agricultural zones in the state	2,705,000	0	1,300,000	0	0	1,300,000
	Enugu State Agricultural Development Programme (ENADEP) Total	**2,705,000.00**	**-**	**4,546,000.00**	**4,161,000.00**	**2,835,000.00**	11,542,000
							0
15102005	**FADAMA**						0
	Economic Empowerment Through Agriculture						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Procurement and distribution of Agricultural Inputs (Fertilizers; Herbicides; Insecticides, Seeds (Rice Seed, Pepper Seed, Cassava Stem) and Food Assistance as well as extension services - 73 farmers to be reached in each LGA	874,935,000		136,500,000	0	0	136,500,000
	NF - Agricultural assets for production and mitigation of food process to 6,004 farmers across the 17 LGAs of Enugu State. @120,000 per beneficiary	319,560,000					0
	Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigation facilities, aggregation centres, water harvestation facilities to farmers across the 17 LGAs etc.) for farmers across the 17 LGAs of Enugu State @140,000	314,860,000					0
	PROVISION OF AGRCULTURAL ASSETS FOR INCREASED AGRICULTURAL PRODUTIVITY			100,000,000	0	0	
	COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSMENT			5,100,000	0	0	
	Formation and Training of members of Road Maintanance Committee at 8 FCAs			5,100,000	0	0	
	Production of revised and approved CARPs to be used for implementation and as Disbursement instruments			3,200,000	0	0	
	Provision of 13.5km access roads to Farms, Aggregation & Processing Centres at an average of 4.5km per Senatorial zone and 350 potential users per road			260,000,000	0	0	
	Build the capacity of 4 persons per group and 5 groups per community for 200 Farmer Community Associations (FCAs) on Utilization and Maintenance of Acquired Assets, using Resource Persons	7,862,400		3,000,000	0	0	3,000,000
	Conduct Environmental & Social Impact Assessment of Sub-Projects in line with the IVA Protocol requirement to inform Site specific ESMPs through consultancy (Professional fee and logistics costs)	810,000		4,000,000	0	0	4,000,000
	Conduct Environment & Social Audit to ascertain the extent of the mitigation measures put in place to address issues contained in the ESMPs in line with the requirement of the IVA through consultancy			4,000,000	0	0	
	Preparation and review of 2024 Budget	200,000					0
	Growing the Private Sector						0
	Upgrading 62 wet Markets to function safely across the 17 LGAs of Enugu State	493,000,000					0
	Information Communication and Technology						0
	Reform of Government and Governance						0

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Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of office equipment (3 NO Tablets with pouch and 3 no external hard drive)	0		990,000.00	0	0	990,000
	5 No. Laptop Computers (CORE i5) with bags for Data capture, Analysis & Reporting			4,750,000.00	0	0	
	Purchase of 5No. Anti-Virus software (1 for 5 Persons)			125,000.00	0	0	
	ICR through Consultancy			2,000,000.00	0	0	
	Purchase of furniture (6 no tables and 8 chairs)	0					0
	FADAMA Total	**2,011,227,400.00**	-	**528,765,000.00**	-	-	528,765,000
	Livestock Productivity and Resilience Support Project LPRES						0
	Counterpart Fund	-	-	**200,000,000.00**	-	-	200,000,000
		-	-	-	-	-	0
	Livestock Productivity and Resilience Support Project LPRES Total	-	-	**200,000,000.00**	-	-	**200,000,000.00**
							0
15102006	**IFAD/Value Chain Develpment Programme Office**						0
	Economic Empowerment Through Agriculture						0
	International Fund for Agricultural Development (IFAD) Value Chain Development Programme (VCDP-AF)	91,500,000					0
	IFAD/Value Chain Develpment Programme Office Total	**91,500,000.00**	-	-	-	-	0
							0
15102007	**Agro Processing, Productivity Enhance and L/hood Support Pro**						0
	Economic Empowerment Through Agriculture						0
	Production and productivity enhancement	517,400					0
	Primary Processing, value Addition, post-Harvest management and women and youth empowerment	624,002					0
	Project Management and coordination	356,157					0
	Infrastructure support to Agribusiness clusters	1,223,480					0
	Agro Processing, Productivity Enhance and L/hood Support Pro Total	**2,721,039.00**	-	-	-	-	0
							0
15102008	**Agricultural Transformation Agenda Support Programme -ATASP**						0
	Economic Empowerment Through Agriculture						0

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	Agricultural Transformation Agenda Support Programme phase 1 (ATASP – 1) funded by AfDB is for the four Staple Crops Processing Zones (SCPZs) of Adani-Omor, Bida- Badeggi, Kano- Jigawa and Kebbi- Sokoto. The purpose is to contribute to food and nutrition security, employment generation and wealth creation along rice, sorghum and cassava value chains.	76,001,233					0
	Agricultural Transformation Agenda Support Programme -ATASP Total	**76,001,233.00**	-	-	-	-	0
20001001	**Ministry of Finance and Economic Development**						0
	Housing and Urban Development						0
	Reconstruction, renovation, lanscaping works and erosion control at Ministry of	150,000,000					0
	Information Communication and Technology						0
	Purchase of 10Nos laptop Computer and 10 no steel cabinets	10,000,000		15,000,000	0	0	15,000,000
	Development of Asset management software	100,000,000		100,000,000	0	0	100,000,000
	Puchase and Installation of Common Wealth Secretariat and Debt Management	100,000,000		100,000,000	0	0	100,000,000
	Purchase of shares/right issues	20,000,000		200,000,000	0	0	200,000,000
	Reform of Government and Governance						0
	Develop and implement a cash management strategy for the state	20,000,000					0
	Prepartion of State Dev. Plan for the State	120,000,000					0
	Review and upgrade of integrated financial management information system	50,000,000		50,000,000	0	0	50,000,000
	Provision of internet facility in the Ministry to enhance speedy networking and	50,000,000		5,000,000	0	0	5,000,000
	Consolidation of shares with CSCS	50,000,000					0
	Purchase and Installation of 4No Air conditioners (Split unit)	5,000,000		8,000,000	0	0	8,000,000
	Procurement of office furniture and fittings of the newly renovated Ministry of finance confrenec hall and office	50,000,000		50,000,000	0	0	50,000,000
	Purchase of 4 no photocopying machines and 4 nos UPS and other office gadgets			10,000,000	0	0	
	Automating Integrated Financial Management at Local Government Levels in collaboration with the office of the SPA on ICT			100,000,000	0	0	
	Purchase and installation of 2Nos. Stantion stand and 4 Nos. overhead tanks (4,000 Liters) each	10,000,000					0
	Ministry of Finance and Economic Development Total	**735,000,000**	**0**	**638,000,000**	**0**	**0**	638,000,000
20007001	**Office of the State Accountant- General**						0
	Information Communication and Technology						0

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	Development of E-Payment, Contractor Ledger Modules and Access Restriction to Strengthen Security of Electronic Cash Books and Bank Reconciliation to Facilitate Linking of all MDAs to the Treasury Head Quarters as approved in IPSAS Cash Basis	300,000,000		200,000,000	0	0	200,000,000
	2nd Batch of linking Additional MDAs Finance and Accounts department to the unified database server at the office of the accountant General(Provision of wireless Neywork Infrastructure, solar Power Infrastructure, LAN Structured cabling and workstation computers Governemnt House, Ministry of Works, Min istry of Health, Judiciary and Ministry of lands)	400,000,000		200,000,000	0	0	200,000,000
							0
	Renovation of Awgu Sub-Treasury, 100M2, AG's office (Treasury House) 200M2, S	0		14,130,000.00			14,130,000
	Purchase of office equipment 5 nos. (photocopying machine, binding machine, scanner, printing machine)	2,860,000					0
	Upgrading of IPSAS software from cash to accrual	300,000,000		100,000,000	0	0	100,000,000
	Purchase of 10 Executive office arm chairs and tables, 2 no full uphostery set of italian leather for Accountant General's Office	1,242,000		17,700,000	0	0	17,700,000
	Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version	250,000,000		150,000,000	0	0	150,000,000
	Repairs of stamp Duty Dicing Machine	1,000,000					0
	Retilling/Repairs of Awgu Sub-Treasury	5,500,000					0
	Purchase of 6 nos computers (HP CORE 15)	1,800,000					0
	52 Unites of Dixion Iron Slotted selving Planks	18,980,000					0
	4 nos Split Unit Hisense (Airconditioner)	898,000					0
	Purchase of office furniture (2 full Uphostery sets of italian leather)	17,700,000					0
	Purchase of 3 nos Refrigerator	660,000					0
	Office of the State Accountant- General Total	**1,300,640,000**	**0**	**681,830,000**	**0**	**0**	681,830,000
20008001	**Enugu State Internal Revenue Service**						0
	Information Communication and Technology						0
	Purchase of Office equipment10No Laptop Computers, 100 no samsung galaxy, 15 no canon printer, 10 no photocopier machine	43,800,000		75,050,000	0	0	75,050,000
	Procurement of office furniture and fittings (200Nos Chairs, 200Nos tables, 120 no fans, 1 air conditioner)	34,050,000		109,610,000	0	0	109,610,000
	Purchase of 2 nos photocopier machine	976,000					0

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Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of 1 story building, new revenue office with complete perimeter fencing of the premises and furnishing at new Enugu City	50,000,000		200,000,000	0	0	200,000,000
	Installation of a high capacity solar energy system, alternative power supply for some of our outstation offices			50,000,000	0	0	
	Renovation of brick house as Annex office to ESIRS headquaters office and Edingbour tax office			100,000,000	0		
	Tax Payers Survey	25,000,000					0
	Construction and equiping of ESIR Training Centre (Projector screen with typod stand, trolley speaker with micro phone, 40 nos table, 40 number chairs)	13,326,000					0
	Enugu State Internal Revenue Service Total	**167,152,000.00**	-	**534,660,000.00**	-	-	534,660,000
							0
20012001	**Enugu State Gaming Commission**						0
	Information Communication and Technology						0
	Purchase of office equipment (15 Nos desktop computer, 6 set of Lenova thinkbook, 4 set of hp desk jet printer, 2 sharp Photocopying machine, 7 UPS, 1 no projector, 2 no	1,050,000		11,000,000	1,500,000	1,000,000	13,500,000
	Power						0
	Purchase of 1 no Lister for alternative Power	5,140,000		5,000,000	3,000,000	0	8,000,000
	Reform of Government and Governance						0
	Purchase of Office furnitures for offices in the headquarters (3 no TV, 4 nos Air conditioner, 10 nos OX standing Fans, 3 nos office table, 8 Arm chair, 6 no stabilizer)	3,600,000		10,500,000	2,000,000	1,000,000	13,500,000
	Purchase of 1No 1000 capacity GP Tank and accessories	350,000					0
	Renovation of the the Commission's Office and its equipment			10,000,000	2,000,000	1,000,000	
	Purchase of 2 nos KC Soyany Motorcycles for distribution of Demand Notice	1,100,000					0
	Enugu State Gaming Commission Total	**11,240,000.00**	-	**36,500,000.00**	**8,500,000.00**	**3,000,000.00**	48,000,000
							0
22001001	**Ministry of Trade Investment and Industry**						0
	Growing the Private Sector						0
	Comprehensive State-wide Project on Business Census and Survey in both rural and	70,000,000					0
	Purchase of uniform dress kits for CP&T	2,000,000					0
	Special Revenue court for Enugu State Ministry of Trade, Investment	12,500,000					0
	Improvement to Human Health						0
	CP & T Laboratory equipment	40,000,000		50,000,000	0	0	50,000,000
	Information Communication and Technology						0

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Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of Internet wireless Routers	1,000,000		3,000,000	0	0	3,000,000
	Power						0
	Purchase of 3No 5KVA Generator Set	2,500,000		6,000,000	2,000,000.00	2,000,000	10,000,000
	Reform of Government and Governance						0
	Construction of structures and equipping of Equipment Leasing Company			200,000,000	20,000,000	100,000,000	
	Construction of structures for corion innovative paints Nigeria Limited			200,000,000	20,000,000	100,000,000	
	Registration and renewal and business revenue enforcement uniform	5,000,000					0
	Cluster for welder and artisans	40,000,000		100,000,000	10,000,000	0	110,000,000
	Provision of Ministry of trade, investment and industry liberary &museum	20,000,000		30,000,000	20,000,000	0	50,000,000
	Facilitate movements of mechanics to mechanics village permanent site Emene	200,000,000					0
	Facilitate movements of mechanics to mechanics village permanent site 9th Mile	150,000,000					0
	Facilitate movements of mechanics to mechanics village permanent site Akagbe-Ugwu	200,000,000					0
	Cluster for small scaleindustries e.g. Furniture	50,000,000		100,000,000	60,000,000	0	160,000,000
	Take off grant for Enugu State Export Promotion	5,000,000		15,000,000	10,000,000.00	0	25,000,000
	Purchase of office furniture (2 nos standing fan, 1 no 32" plasma TV,8 nos fridge)	10,000,000					0
	Construction of shops, renovation and remodeling of a dilapidated toilet and 3 gates at New Haven shopping complex	20,000,000		40,000,000	15,000,000	0	55,000,000
	Compterization/automation of market development and export promotion registration of business	6,000,000		10,000,000	2,000,000	0	12,000,000
	Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eight departments including commissiners & permanent secretary	13,000,000		15,000,000	0	0	15,000,000
	Refublishing of produce school of technology Enugu	6,000,000					0
	Purchase of public address system for enlightenment and sensetization of business premises levy	5,000,000		5,000,000	3,000,000.00	0	8,000,000
	CP & T on the spot testing kits for fuel, water and oil etc	10,000,000		15,000,000	5,000,000.00	0	20,000,000
	Equipping of ministry of trade, investment and industry data room(complete set of four desktop computers with two printers and two photocopying machine and one television set for customers and one fridget)	5,000,000		4,000,000	3,000,000.00	0	7,000,000
	Provision of Camera and vedio machine for the ministry	5,000,000		5,000,000	1,500,000.00	0	6,500,000
	Procurement of coding tools and steels for produce	9,000,000		9,000,000	1,000,000.00	0	10,000,000
	Establishment and equipping of produce labouratory	14,000,000		14,000,000	2,000,000	0	16,000,000

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	Road						0
	Rehabilitation & Asphalting new heaven shopping complex environment	60,000,000		80,000,000	10,000,000.00	0	90,000,000
	Ministry of Trade Investment and Industry Total	**961,000,000**	**0**	**901,000,000**	**184,500,000**	**202,000,000**	1,287,500,000
							0
22001002	**Enugu State Investment Development Authority**						0
	Growing the Private Sector						0
	Major renovation and re-roofing of Investment building complex (Re-roofing, windows, doors, finishing, tiling, celing, painting etc)	50,000,000		75,400,000	0	0	75,400,000
	Purchase and installation of office equipment: (Laptops intel core i7, printers, software installations, desktop computers, photocopiers, UPS, scanners, Paper Shredders)	6,000,000		14,000,000	0	0	14,000,000
	Purchase and installation of office furnitures (Office Chairs, Office tables, Split unit Acs, Water Despenser, Sofa, Fridges, Televsions, Office cabinets)	10,000,000		20,000,000	0	0	20,000,000
	Purchase of 15 Seater Toyota Hiace Bus	0		0		420,000,000.00	420,000,000
	Purchase of 1 no Hilux Truck	0			57,500,000.00		57,500,000
	Purchase of 30KVA Solar Alternative power system	10,000,000		35,000,000	0	0	35,000,000
	Purchase and installation of software (Tradenet)			1,200,000	0	0	
	Setting up/installation of a virtual Training Centre for Govt. Use and rental to businesses at commercial profitable terms			272,800,000	0	0	
	Costruction of Mechanic Village at Akwuke			1,200,000,000	0	0	
	Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA 9th Mile Axis projected cost for 2024			1,200,000,000	0	0	
	Enugu State Investment Development Authority Total	**76,000,000**	**0**	**2,818,400,000**	**57,500,000**	**420,000,000**	3,295,900,000
22018001	**Small and Medium Scale Enterprises Promotion**						0
	Growing the Private Sector						0
	SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans	45,000,000					0
	Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness Programs	20,000,000					0
	Implementation of Remote Work and Business Process Outsourcing (BPO) Solutions.	20,000,000					0
	Establishment of Creative Industry Development Programs	40,000,000					0
	Establishment of Accredited Skills Development Programs in Vocational, Technological, and Business Disciplines for Entrepreneurs	75,000,000					0

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	Renovation of five floors at right wing of old CCB building into Business Process Outsourcing(BOP) hub & Digital skill enhancement zone			200,000,000	0	0	200,000,000
	Creation of SME Shared Facilities- Shoe & Leather Products Cluster			300,000,000	0	0	300,000,000
	Operational Funds for GIZ Supported Enugu Jobs Center			100,000,000	0		100,000,000
	Establishment of Startup & SME Accelerator & Hackathon Programs			100,000,000	0	0	100,000,000
	Support for the Investment in Digital & Creative Enterprise (i-DICE) Program			200,000,000	0	0	200,000,000
	Human Capital Development Programs- Digital Skills for Youth			200,000,000	0	0	200,000,000
	Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Centers to serve the Rural Community on Digital Literacy			125,000,000	0	0	125,000,000
	Creation of Enugu Startup Fund			300,000,000	0	0	300,000,000
	Rehabilitation and oprationalization of digital industrial park (NCC)			500,000,000	0	0	500,000,000
	Rehabilitation and oprationalization of digital bridge Institute (NCC)			1,000,000,000	0	0	1,000,000,000
	Operationalization of the Dig one policy for WIOCC and Fibre Optic Investment in the state			100,000,000	0	0	100,000,000
	Operationalization of the Enugu Fashion hub			200,000,000	0	0	200,000,000
	MSME Loan Programs			500,000,000	0	0	500,000,000
	Renovation of old Enugu Printing Press to be converted into the Norskken Enugu concept Innovation Hub-Enugu Tech Hub			700,000,000	0	0	700,000,000
	Creation of Innovation Hub at Nkanu East			500,000,000	0	0	500,000,000
	Establishment of Small and Medium Enterprises (SME) Accelerator and Incubation Programs	30,000,000					0
	Reform of Government and Governance						0
	Provision of Micro Credit Scheme between State and LGAs	50,000,000					0
	Small and Medium Scale Enterprises Promotion Total	**280,000,000.00**	-	**5,025,000,000.00**	-	-	5,025,000,000
22018003	**Enugu Marketing Company**						0
	Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export markets			150,000,000.00	50,000,000.00	50,000,000.00	
	Grant for Aggregration of commodities and Trading			150,000,000.00	50,000,000.00	50,000,000.00	
	Development of software for import and export/technology platform(Claring of freights forwarding /dry port cargo transactions, App/online store/show room, e-wallet payment, payless supermarket and community food care package linked to salaries.			80,000,000.00	40,000,000.00	40,000,000.00	
	Purchase of Rice Destoner Machine			30,000,000.00	20,000,000.00	20,000,000.00	
	Take-off grant for Enugu State Marketing Company	200,000,000					0

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	Enugu Marketing Company Total	**200,000,000.00**	**-**	**410,000,000.00**	**160,000,000.00**	**160,000,000.00**	730,000,000
27001001	**Ministry of Labour and Employment**						0
	Purchase of 2 nos Photocopying machine and Printer for Commissioner's office and perm sec	1,300,000		1,500,000	0	0	1,500,000
	Reform of Government and Governance						0
	Purchase of office Equipment, 5Nos Desktop Computer and accessories, 5Nos printers and 1No lapto	4,600,000		4,600,000	5,300,000	0	9,900,000
	Installation of Law pavilion live time license and annual upgrade	0					0
	Renovation of bungalows at former forestry commission premises	21,000,000		27,500,000	0	0	27,500,000
	Purchase of office furniture: 4Nos office tables, 8Nos chairs, 1No shelve, 7Nos medium Ox Standing Fan	1,130,000		5,700,000	5,880,000	0	11,580,000
	Procurement of the following equipment for the new training hall (4 1.5hp air conditioner, 1 no projector, 200 confrenec chairs, 2 confrenec tables, 2 white board,			16,290,000.00	0	0	
	Ministry of Labour and Employment Total	**28,030,000.00**	**-**	**55,590,000.00**	**11,180,000.00**	**-**	66,770,000
28001001	**Ministry of Innovation, Science and Technology**						0
	Growing the Private Sector						0
	Establishment of a model Kaolin plant at Okpuje, Urobo-Uzo Uwani and Ogbede in collaboration with Raw Materials Research and Development Council (RMRDC)	100,000,000					0
	Establishment of smokeless coal briquette production factories in the three senatorial zones in the State (Feasiblity study, provision of land, evaluation of bilding, equipping of the centre with production machines)			100,000,000	300,000,000	300,000,000	
	Purchase of materials for mass production of smokeless briquette stoves			100,000,000	100,000,000	10,000,000	
	Establishment of herbal medicine processing and packaging centre			100,000,000	70,000,000	60,000,000	
	Feasibility study on Bio-gas digester production in collaboration with Firo and ECN			30,000,000	20,000,000	10,000,000	
	Procurement of learning materials and rehabilitation of facilities for accreditation	30,000,000					0
	Housing and Urban Development						0
	Construction of facilitycentre for the Artisans and fabricators			100,000,000	70,000,000	75,000,000	
	Information Communication and Technology						0
	Programming, Animation and Robotic intership programs for children between 4-14 for Enugu Tech Hub	120,000,000					0
	Development Of Software Application Package For Biometric	60,000,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Establishment of Raw Materials Library and complete Upgrading of the Raw Materials Resource and Investment Centre to the International best practice:	30,000,000		35,000,000	20,000,000	10,000,000	65,000,000
	Establishment of a model Science Laboratory	60,000,000		65,000,000	40,000,000	20,000,000	125,000,000
	FN - Engage in periodic conduct of food consumption and nutrition survey to track policy impact	20,000,000					0
	Digitalization of State MDAs (Purchase of Facilities and equipment etc)	1,000,000,000		500,000,000	70,000,000	50,000,000	620,000,000
	Procurement of 12additional 250 WA Batteries. One 12 battery Rack, 2 additional 10KVA, Solar investors, all the wiring and connectors 6 additional solar panels, I All-in one sp;ar charge controller.	30,000,000					0
	Reform of Government and Governance						0
	Perimeter fencing (15 KM)	50,000,000					0
	Water reticulation to all facilities and students hostels	0					0
	Ministry of Innovation, Science and Technology Total	**1,500,000,000**	**0**	**1,030,000,000**	**690,000,000**	**535,000,000**	2,255,000,000
29001001	**Ministry of Transport**						0
	Information Communication and Technology						0
	Equipment of riders permit offices in Enugu West and Enugu North: 20Nos computer sets, 6Nos printers, 3Nos generators,10Nos stabilizer, 10Nos UPS, 5Nos steel cabinet, 4Nos photocopiers, 4Nos router, 25Nos desks, 35Nos chairs,	5,008,000		145,700,000	3,000,000	2,000,000	150,700,000
	Biometrics of ministry activities like data of all commercial vehicle operators, motorcycle operators, taxi operators and payment of all related (IGR) of ministry manifest, emblem,registration of mass transit etc	10,000,000		12,000,000	100,000,000	100,000,000	212,000,000
	Installation of 100 No digital management cameras	400,000,000		0	0	0	0
	Provision of IOT vehicle tracking system vai PPP	1,000,000,000		1,000,000,000	200,000,000	100,000,000	1,300,000,000
	Development of 1 No STP Operating system	150,000,000					0
	Reform of Government and Governance						0
	Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone recorders)	10,000,000		13,000,000	3,000,000	2,000,000	18,000,000
	Procurement of 2000 taxis for youth empowerment scheme			2,000,000,000	3,000,000,000	1,000,000,000	
	Equity contribution for additional 100 buses for the intra-city mass transit concession			2,000,000,000	1,000,000,000	3,700,000,000	
	Provision of MOT command and control centre			200,000,000	100,000,000	100,000,000	
	Provision of Enugu Transport Master plan			900,000,000	1,000,000	1,000,000	
	Procurement of 200 Tipper Trucks for Mining			5,000,000,000	0	0	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Procurement of equipment for public enlightenment such as horn speakers, public address system (microphone, speakers etc)	6,000,000		7,000,000	4,000,000	3,000,000	14,000,000
	Procurement of 10Nos Power bike with digital security system for ESTMA and IVO	8,000,000		44,000,000	20,000,000	1,000,000	65,000,000
	Procurement of office equipment: 6 No Digital Casio Calculator, 6Nos computer sets with printers and accesssories	1,724,000		10,000,000	2,000,000	1,000,000	13,000,000
	Procurement of office furniture (3 Nos. Padded executive tables,5 nos office executive table, 6 no writing table with drawers, 10 No executive chairs etc)	2,740,000		4,000,000	3,000,000	2,000,000	9,000,000
	Provision of Operational Kits (Clamps, Cameras, Keys,Traffic	0		5,000,000.00	3,000,000.00	2,000,000.00	10,000,000
	Establishment of model driving school	150,000,000		150,000,000	150,000,000	150,000,000	450,000,000
	Procurement of20 Nos smart Traffic control stand with solar	3,000,000		3,000,000	3,000,000	3,000,000	9,000,000
	Purchase and installation of 20 Nos modern didital body camera	0		2,000,000.00	2,000,000.00	2,00,000	4,000,000
	Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)	0					0
	Construction of Ultra modern Logistics hub	1,000,000,000		1,200,000,000	100,000,000	100,000,000	1,400,000,000
	Construction of No CNG mother station compressed natural gas station via PPP 1No Mother Station	1,000,000,000					0
	Construction of 1 No Ultra modern regional Bus Park via PPP	2,000,000,000					0
	Construction of 30 No CNG station via PPP daughter station	1,000,000,000					0
	Construction of 1 no Transport Interchange via PPP 1 NO (TIP Phase 2 at 9th miles)	500,000,000		1,600,000,000	5,000,000,000	3,000,000,000	9,600,000,000
	Concession of ENTRACO via PPP	4,000,000,000		0	0	0	0
	Provision of payment and revenue assurance via PPP	100,000,000					0
	Provision of 300 No E Bike	575,000,000		600,000,000	400,000,000	300,000,000	1,300,000,000
	Provision of Traffic signages/road marking	2,000,000		1,000,000,000	2,000,000	2,000,000	1,004,000,000
	Renovation of office building accomodating ministry of Transport	2,000,000					0
	Repair of collapsed portion of fence	4,000,000		5,000,000	2,000,000	2,000,000	9,000,000
	10 no desk, 35 nos chairs, 5 nos steel cabinet	4,065,000					0
	Construction of 10 No Electric Charging point	1,000,000,000		1,000,000,000	2,000,000,000	3,000,000,000	6,000,000,000
	Equity contribution for phase 1 of 135.4km rail	6,000,000,000		2,000,000,000	3,000,000,000	3,000,000,000	8,000,000,000
	Airways						0
	Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP	400,000,000		100,000,000	1,000,000	1,000,000	102,000,000
	Akanu Ibiam International Airport concession			2,130,000,000	0	0	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Provision of 4 Air crafts for Enugu Air	13,000,000,000		19,000,000,000	26,000,000	26,000,000	19,052,000,000
	Ministry of Transport Total	**32,333,537,000**	**0**	**40,130,700,000**	**15,125,000,000**	**14,598,000,000**	69,853,700,000
29053001	**Enugu State Transport Company ENTRACO**						0
	Reform of Government and Governance						0
	Purchase of 5No Toyota Hiace Bus	30,000,000					0
	Construction of lockup shops, passengers waiting halls, transit camp and toilet facilities at Enugu Depot	4,000,000					0
	Construction of lockup shops, passengers waiting halls, transit camp and toilet facilities at Nsukka Depot	4,000,000					0
	Opening of new depots/routes in Lagos and Abuja	2,000,000					0
	Purchase of office equipment	1,500,000					0
	Purchase of 20 no Buses for mass transit within Enugu State	0					0
	Enugu State Transport Company ENTRACO Total	**41,500,000.00**	**-**	**-**	**-**	**-**	0
29053002	**Coal City Transport Services**						0
	Reform of Government and Governance						0
	Purchase of 10 no Complete tool box			800,000.00	880,000.00	968,000.00	
	Purchase of 1 no Heavy duty floor trolley 6 ton jack			663,000.00	729,300.00	802,200.00	
	Purchase of service machine 1 no complete tool box	750,000					0
	Purchase of 1 No. Vulcanize pumping machine	200,000					0
	Purchase of 1 No compressor machine	250,000					0
	Purchase of 1 No engine/Gear box Hoist	269,000		300,000	330,000	363,000	993,000
							0
	Coal City Transport Services Total	**1,469,000.00**	**-**	**1,763,000.00**	**1,939,300.00**	**2,133,200.00**	5,835,500
31001001	**Ministry of Energy and Mineral Resources**						0
	Growing the Private Sector						0
	Construction of Truck/Tipper Park	20,000,000		50,000,000	0	0	50,000,000
	Information Communication and Technology						0
	Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitaion of OML	25,000,000		20,000,000	0	0	20,000,000
	Purchase of Media equipment (VIDO Machines Cameras)	5,000,000		3,000,000			3,000,000
	Purchase of equipment for computerization of the Ministry of Energy and	50,000,000					0
	Purchase of desktop and laptop computers	2,500,000		3,200,000	0	0	3,200,000
	Power						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of Equipment for research and development /Fisibility studies on coal Mining in Enugu	60,000,000					0
	Reform of Government and Governance						0
	Renovation of Office Building	20,000,000					0
	Purchase of 6 nos Trucks for mining			0	0	0	
	Procurement of 4 new blocks			12,000,000,000	0	0	
	Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decorder, OX fans, 3-in-1 airport chairs, swivel chairs, executive tables and plastic chairs, steel cabinet, office cupboard, panasonic AC-2HP & 3HP split unit, refridgerators and	15,000,000		6,100,000			6,100,000
	Take-off Fund for Ministry of Energy	100,000,000					0
	Ministry of Energy and Mineral Resources Total	**297,500,000.00**	**-**	**12,082,300,000.00**	**-**	**-**	12,082,300,000
31003001	**Enugu State Electricity Agency**						0
	Power						0
	CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	300,000,000		1,050,000,000	4,000,000,000	4,000,000,000	9,050,000,000
	State contingency intervention in Electrification Projects.	240,000,000		1,000,000,000	3,000,000,000	3,000,000,000	7,000,000,000
	Procurement of 200 units rating distribution transformer for replacement of burnt/failed transformers at various communities of the State (100 Nos 500KVA, 50 nos 100kva and 50 Nos 300KVA)	0		1,000,000,000	3,750,000,000.00	3,900,000,000.00	8,650,000,000
	Procurement of 2 No Truck self loader (Hiab and Platform) for street light and traffic light maintenance	50,000,000		320,000,000	0	0	320,000,000
	Provision and replacement of automatic solar street lights at the major streets in the three senatorial zones of the State	400,000,000		1,500,000,000	5,000,000,000	4,000,000,000	10,500,000,000
	Upgrade and Maintenance of Street lights in Enugu State	0		4,000,000.00	5,000,000.00	5,000,000.00	14,000,000
	Procurement of Electrical equipments and tools			150,000,000.00	187,500,000.00	195,000,000.00	532,500,000
	CNP- Electrification of Aguobu Obeleagu Umana			50,000,000.00	-	-	50,000,000
	Procurement of personal computer, laptops for office use			25,000,000.00	-	-	25,000,000
	Procurement of 6 units Motorcycles for the security of street/Traffic lights by local vigilantee security outfits in Enugu Metropolis, Nsukka and Udenu	10,000,000					0
	Enugu State Electricity Agency Total	**1,000,000,000**	**0**	**5,099,000,000**	**15,942,500,000**	**15,100,000,000**	36,141,500,000
31004001	**State Electricity Regulatory Commission**						0
	Information Communication and Technology						0
	ICT Networking, telephone/conferenceing system, webportal	20,000,000		20,000,000	25,000,000.00	20,000,000.00	65,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 5 laptops	7,000,000					0
	Purchase of 15 desktop	19,000,000		8,000,000.00	4,000,000.00	8,000,000.00	20,000,000
	Micrsoft 365 licenses for 17 persons.	100,750,000		1,000,000.00	2,000,000.00	1,000,000.00	4,000,000
	ERP Software/Application			25,000,000.00	15,000,000.00	10,000,000.00	50,000,000
	Purcahse of Projector and related accessories			1,000,000.00	600,000.00	1,000,000.00	2,600,000
	Power						0
	Purchase of 1 (One) 60CNG gen set	11,000,000					0
	Connection of Generator set to building			2,000,000	2,000,000.00	2,000,000.00	
	Purchase of 15 UPS equipment	40,000,000		2,250,000.00	1,000,000.00	2,250,000.00	5,500,000
	Purchase of Solar Home System and security lights			10,000,000.00	6,000,000.00	10,000,000.00	26,000,000
	Design and developemt of grid power availabilty data	50,000,000					0
	Purchase of Solar radiation and wind measurement equipment	50,000,000					0
	Reform of Government and Governance						0
	Renovationof office building annex, landscaping of the compound and construction new gate house and installation of new gate	5,000,000		74,000,000	375,000,000.00	48,000,000.00	497,000,000
	Purchase of office furnitures and fittings (15 desks,10 chairs, 10 file cabinets, 2 fire proof cabinet, window blinds, 12 conferenc chairs, 2 meeting room stand, 12 meeting room chairs, 4 centre tables, 8 lounge chairs, 1 meeting table, 6 chairs for Chairman's office and 1 TV set)	22,000,000		20,600,000	16,400,000.00	16,400,000.00	53,400,000
	Purchase of 6 Split unit air conditioner (1.5hp)			3,500,000	3,000,000.00	3,000,000.00	
	Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)			6,600,000	4,600,000.00	4,600,000.00	
	Purchase of utility 1 vehicle	45,000,000					0
	Development of Labouratory for calibration and design of energy efficient heat recovery systems for industries	50,000,000					0
	Take off Grant for EERC	50,000,000					0
	State Electricity Regulatory Commission Total	**469,750,000.00**	**-**	**173,950,000.00**	**454,600,000.00**	**126,250,000.00**	754,800,000
34001001	**Ministry of Works and Infrastructure**						0
Environmental Improvement							0
	Completion of Swamp Land reclamation and erosion control works at works layout GRA, Enugu	0					0
	Growing the Private Sector						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onitsha Expressway Link road Oji River LGA, 1Km Aji-Umuogbo Agu Road, Umuaji-Umuida Road, Ogrute, Igboeze North LGA, 6.5km Ozidem-Nrobo-Abbi-Nimbo Road (Eath Road), uzo Uwani LGA, construction of spot Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onitsha Expressway Link road Oji River LGA, 1Km Aji-Umuogbo Agu Road, Umuaji-Umuida Road, Ogrute,	300,000,000		200,000,000	0	0	200,000,000
	Improvement to Human Health						0
	Renovation of Amankpaka Cottage Hospital, Amankpaka Nike	80,000,000		100,000,000	0	0	100,000,000
	Construction of Nurses Quarters and Perimetre Fencing at Igwebuike Heaslth Centre, Obeagu, Awgu	80,000,000		100,000,000	0	0	100,000,000
	Renovation of Agulese, Ugwieme Health Centre, Awgu	30,000,000		30,000,000	20,000,000.00	0	50,000,000
	Construction of Perimetre Fencing at Infectious Diseases Hospital, Oji River	40,000,000		40,000,000	20,000,000.00	0	60,000,000
	Construction and Furnishing of Type 3 Hospital, Owo,	76,000,000		200,000,000	100,000,000.00	0	300,000,000
	Information Communication and Technology						0
	Digitalization of the Contract Administration in Ministry of Works and Infrastructure	50,000,000		70,000,000	50,000,000.00	0	120,000,000
	Power						0
	40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta), MOW&I Headquarters	40,000,000		40,000,000	40,000,000	0	80,000,000
	Installation of Solar Energy at MOW&I Headquarters	8,000,000		20,000,000	10,000,000	0	30,000,000
	Reform of Government and Governance						0
	Construction of Health Centre at Umuaji Mgbagbuowa, Ezeagu	60,000,000		80,000,000	20,000,000.00	0	100,000,000
	Purchase of Office Equipment	80,000,000		100,000,000	50,000,000.00	0	150,000,000
	Construction/Renovation of Public Buildings in Enugu State	1,000,000,000		10,000,000,000	3,000,000,000	0	13,000,000,000
	Provision of Solar Power Street Lightings and Generating Sets in Enugu, Nsukka and Awgu Urban Centres	200,000,000		200,000,000	200,000,000	100,000,000	500,000,000
	Completion of construction of 1 no 10 classroom building for the faculty of Dentistry	50,000,000		0	0	0	0
	Completion of construction of 1 no 12 classroom for faculty of Medical science at SUMAS igbo-eno	50,000,000		0	0	0	0
	Completion of construction of 120 bneedroom hostel at SUMAS Igbo-Eno	90,000,000		0	0	0	0
	Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineering Services at MOWI Area Office	5,000,000		10,000,000	20,000,000.00	30,000,000.00	60,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Furnishing and landscaping of 10No Duplex Government Houses at Old Government Lodge, EnuguEN - For the provision of facilities for enforcement and compliance with the quarantine laws as emergency response and mitigation measures.	100,000,000		0	0	0	0
	Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals, infrastructure at the Proposed Mopol Squadron at Ekwegbe, Nsukka LGA	50,000,000		0	0	0	0
	Construction and lightening of Helipad at SUMAS Igbo-Eno	200,000,000		0	0	0	0
	Proposed Construction/ Remodelling (inculding external works and landscaping) of Ministry of Works and Infrastructure, (MOW&I) Headquarters at Area Office, Works road, Enugu	50,000,000		60,000,000	80,000,000.00	100,000,000.00	240,000,000
	CNP - Completion of the construction of International Conference Centre, Enugu	2,000,000,000		1,000,000,000	5,000,000,000	0	6,000,000,000
	Renovation of State Secretariat, Enugu	250,000,000		500,000,000	500,000,000	500,000,000.00	1,500,000,000
	Renovation,Fencing,Landscaping of NCFC Buiding, GRA, Enugu	50,000,000		100,000,000	0	0	100,000,000
	CNP - Remodeling and reconstruction of Hotel Presidential Enugu	2,000,000,000		1,000,000,000	2,000,000,000	0	3,000,000,000
	2 Nos Electrical Department Project Vehicle (Hilus), Electrical Department MOW&I	20,000,000		80,000,000	40,000,000.00	40,000,000.00	160,000,000
	Procurement of Ashphalt Plant	1,000,000,000		500,000,000	500,000,000	500,000,000	1,500,000,000
	Furnishing and equiping of the 24 Nos appartments at Old Government Lodge	70,000,000		0	0	0	0
	Renovation of Old House of Assembly Building, Enugu North LGA	70,000,000		70,000,000	30,000,000.00	20,000,000.00	120,000,000
	Purchase of Equipment for Enugu State Ministry of Works Material Testing Laboratory Quality Control & Inspection	10,000,000		40,000,000	40,000,000	40000000	120,000,000
	Purchase and Installation of Concrete equipment; i. Machine iron cutters ii. Vibrator iii. Concrete mixers	100,000,000		100,000,000	100,000,000.00	100,000,000.00	300,000,000
	Procurement of Earth moving machine such as 2Nos Excavator, 2Nos Bulldozer, 2Nos Grader, 1No Back Actor, 2Nos Compactor/ Rollers, 1No Low Bed, 1No Forklift truck, 1No Hiab truck/ crain, 1No Water tanker, 1No Truck 1No Platform Truck	1,000,000,000		3,500,000,000	5,000,000,000.00	5,000,000,000.00	13,500,000,000
	Road						0
	Remodelling/Construction of Gateh House, Toilets, and Perimetre Fencing of MOW&I Area Office, Enugu	35,000,000		50,000,000	50,000,000.00	0	100,000,000
	Consultancy Services on Road and Public Building Construction in Enugu State	200,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Completion of the Construction of Lawn Tennis Court, Security Personnel Quarter and Remodelling of 2Nos existing duplexes at Old Government Lodge	8,000,000		0	0	0	0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Completion of Constrcution of New University Gate, Nru Junction 9th Mile Markrudi Express Way, Enugu State	100,000,000		100,000,000	100,000,000.00	100,000,000.00	300,000,000
		Proposed construction of Justice Nwazota - Ilogu Close with a Spurr to Works Road, GRA Enugu - 1.25km	250,000,000		150,000,000	50,000,000.00	0	200,000,000
		Strategic intervention and Urban renewal in Enugu State	300,000,000		300,000,000	100,000,000	0	400,000,000
		CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in	2,000,000,000		55,000,000,000	20,000,000,000	20,000,000,000	95,000,000,000
		CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe -Umunko road (Earth Road) 15KM Phase in Igbo Etiti/Enugu East LGAs	100,000,000		1,000,000,000	1,000,000,000	1,000,000,000.00	3,000,000,000
		CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government			500,000,000.00	500,000,000.00	500,000,000.00	1,500,000,000
		Completion of Erosion Control/Protective and Reclaimination Measures at Golf Estate Annex, Ngwuagu Amaezike, Abor, Udi LGA, Enugu State.	50,000,000		50,000,000	0	0	50,000,000
		Construction of 2-Span Bridge Across Ogurugu River Uzo - Uwani LGA, Enugu	200,000,000		300,000,000	300,000,000	300,000,000	900,000,000
		Construction of 2-Span Bridge Across Adada River Uzo - Uwani LGA, Enugu State.	200,000,000		300,000,000	300,000,000	300,000,000	900,000,000
		Construction of 2-Span Bridge Across River Obina Uzo - Uwani LGA, Enugu State.	200,000,000		300,000,000	300,000,000	300,000,000	900,000,000
		Construction of Asata River Bridge at Akani Ancestral Layout, Emene Nike, Enugu East LGA, Enugu State.	200,000,000		300,000,000	300,000,000	300,000,000	900,000,000
		Construction of Agumgbuji-Ogbete, Ehe-Amufu Road, Isi Uzo Local Government	4,000,000,000		1,500,000,000	300,000,000.00	300,000,000.00	2,100,000,000
		Construction of 8.8km Ogurute Umuogbouno - Ofodo - Owerre Eze - Isiugwu - Umuopu Aguegu Road and 0.38km access road to Naval College	1,500,000,000		1,000,000,000	1,500,000,000	1,000,000,000	3,500,000,000
		Emergency Erosion control and protective works in Enugu State	200,000,000		200,000,000	300,000,000	300,000,000	800,000,000
		Payment of additional works of the Construction of Nike Lake/Nike Road T-Junction Flyover/Under Pass, Enugu East LGA, Enugu State	100,000,000		100,000,000	0	0	100,000,000
		Completion of Erosion Control/Protective Works at Onuiyi - Amobi street - MCC Junction Road, Nsukka, Nsukka LGA, Enugu State	1,500,000		1,500,000.00			1,500,000
		Completion of Construction of Access and Internal Road Network, Golf Estate Annex, Ngwuagu Amaezike, Abor, Udi LGA, Enugu State	200,000,000		200,000,000	0	0	200,000,000
		Completion of the Reconstruction of 3km Ibagwa Junction - Ibagwa LGA Roundabout LGA, IgboEze South LGA, Enugu StateCompletion of the Reconstruction of 3km Ibagwa Junction -	288,762,519		300,000,000	0	0	300,000,000
		Construction of 2-Span Bridge Across Idodo River Nkanu Easti LGA, Enugu State.	200,000,000		200,000,000	500,000,000	200,000,000	900,000,000
		Completion of the Construction of Ugbaike - Obollo Afor link Road with Smart Solar Street Lights at Obollo Afor - Enugu Ezike Road, Igbo-eze North LGA	20,000,000		20,000,000	0	0	20,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Constrcution of earthroad/spot improvement/connectivity to communities with reinforced concrete culverts and drainage channels	300,000,000		150,000,000	100,000,000	100,000,000.00	350,000,000
		Completion of the Rehabilitation/Construction of IMT Boulvard, Phase II, Enugu North LGA, Enugu.	5,000,000		3,000,000	3,000,000.00		6,000,000
		Completion of the Construction of Eke Likke-Iheaka Junction-Amagu Uwani-Ekoi Iheaka-Ihunaowerri-Iheakpuawka Road in Igboeze South LGA, Enugu	100,000,000		100,000,000	0	0	100,000,000
		Completion of Completion of the Emergency Erosion Works at Imilike Etiti in Udenu LGA, Enugu State.	20,000,000					0
		Completion of the Emergency Erosion Works at Agu Orba in Udenu LGA, Enugu	10,000,000					0
		Completion of the Construction of 900 Meters Proposed road beside NTA premises, Independence Layout, Enugu (with both side drain)/ 240 meters Turn out Drain	200,000,000					0
		Completion of Construction of Amadi-Agbogwu-Amajioke Road (1KM) Udenu LGA, Enugu State	44,000,000		44,000,000	0	0	44,000,000
		Completion of Constrcution of Eke Amala-Otukpo Old Road (1km), Enugu	49,000,000		49,000,000	0	0	49,000,000
		Completion of the Construction of Extra 81 Meters of the Proposed Road Behind House of Assembly Complex (with both side drains)	10,000,000		0			0
		Construction of the Proposed Building for the Police Specialized Services Automation Project for the Nigeria Police Force, Department of Operations, Enugu State Command, GRA, Enugu North LGA, Enugu, Enugu State	20,000,000		0			0
		Completion of the Construction of Retaining Wall, Car Park and Horticulture Works at Old Government Lodge, Enugu State.	13,000,000		0			0
		Payment of retention for the completed following public building projects: fire service perimeter fencing. Construction of 24 units of 1 bedroom flats at old govt, lodge, construction of facilities at the proposed ekwegbe Mopol Sqaudron, infectious disease hospital (LIT III, IV) in Enugu North LGA, Construction of staff residential development at Nsukka Isolation Centre, Landscaping for infectious disease hospital section one, Enugu North,renovation of old house of Assembly, cotrrection and com	58,000,000		0			0
		Completion of Construction/ Rehabilitation of Last Bus-Stop (Abakpa Nike)- Nkwo Nike Junction Enugu East LGA, Enugu	25,000,000		0			0
		Construction /Reconstruction/Rehabilitation of Announciation junction Obinagu-Nchatancha - Akpuoga Nike -- Onuogba Nikelink road Enugu	1,000,000,000		200,000,000	0	0	200,000,000
		Construction of 2km Ologo road	300,000,000		500,000,000	500,000,000.00	500,000,000.00	1,500,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Rehabilitation/Overlay/Potholes of Lagos Street, Ogui	60,000,000		300,000,000	300,000,000	0	600,000,000
		Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boader	2,000,000,000		5,000,000,000	8,000,000,000	8,000,000,000.00	21,000,000,000
		Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	2,000,000,000		10,000,000,000	8,000,000,000	0	18,000,000,000
		Construction of Amechi Idodo/Amagunze Road	1,000,000,000		5,000,000,000	7,000,000,000	0	12,000,000,000
		Construction of Nara/Mburu/Nomeh Road	1,500,000,000		1,000,000,000	500,000,000	2,000,000,000	3,500,000,000
		Construction Ugbawka/Ihuokpara Amagunze Road	1,500,000,000		1,500,000,000	500,000,000	0	2,000,000,000
		Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way	1,000,000,000		10,000,000,000	8,000,000,000	5,000,000,000	23,000,000,000
		Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo- Ogbuu Nnaji road 15km	2,000,000,000		1,500,000,000	500,000,000.00	0	2,000,000,000
		Rehabilitation of Salvage Crecsent GRA/Damija Junction Trans- Ekulu carriage way	1,400,000,000		800,000,000	500,000,000	0	1,300,000,000
		Rehabilitation of 2.5km Agbani Road (Police College - Prisons Roundabout)	484,280,000		490,000,000	500,000,000	0	990,000,000
		CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road			300,000,000	300,000,000	300,000,000	900,000,000
		Rehabilitation of Owelli Street (Off Awkunanaw Street Timber shed junction Maryland Ugwuaji Road	647,622,500		550,000,000	500,000,000	0	1,050,000,000
		Rehabilitation of Amokwe Street - CIC School Junction Enugu	154,767,000		160,000,000	100,000,000	0	260,000,000
		Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor Avenue, Calvary, St Patricks, Okpatu, Robinson, Bishop Anyagu, Owerri, Ozalla, Mount, one day rd, College rd, Ohafia - Awkuzu - Awkunanaw - Etudo Junction, Ahara Layout, Umuonah, Zik Avenue, New Haven mkt,Odudukoko, St Peters, streets etc.	562,000,000		1,000,000,000	300,000,000	0	1,300,000,000
		Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpete/Jamboline/Ajagu	200,000,000		1,000,000,000	300,000,000	0	1,300,000,000
		Rehabilitation/Maintenance of 1.805km road at Edozie - Kenyatta Street - Timber	200,000,000		400,000,000	100,000,000		500,000,000
		Rehabilitation/Maintenance of 0.370km road at College Road	96,000,000		100,000,000	0	0	100,000,000
		Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu - Awkunanaw -Etudo Junction, Ahara Layout	103,107,600		100,000,000	0	0	100,000,000
		Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmija, Dahmija Avenue, Road six (6), Dental Avenue, CBN RD, Ezike Extension, Constitution Rd, Colliery Avenue, D'Angelo way, Works rd - Park Avenue, Okolo Ozoamma lane, River Lane,Goshen RD/Owo Premier Layout.	1,094,244,900		2,000,000,000	300,000,000	0	2,300,000,000
		Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	100,000,000		100,000,000	100,000,000	0	200,000,000
		CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd, Airport Roundabout- Eke Obinagu Rd, Annunciation	1,000,000,000		1,000,000,000	300,000,000	0	1,300,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road	201,513,355		300,000,000	100,000,000	0	400,000,000
		Rehabilitation of 1.107km rd at Asata zone (Moore House Streetwith adjoining roads with Okigwe Laneshuttle streets, Churchill street and Denten street ogui new layout,	465,814,136		200,000,000	200,000,000	0	400,000,000
		CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction, Chijioke Agu - John Okwor - New Society, Texaco Bus stop - IFO, Corner Stone/Ugwunwani - Ikegbunam, Sabastine -DDL Gate,Ikegbunam Junction to Liberty bus stop	500,000,000		500,000,000	580,000,000	500,000,000	1,580,000,000
		Rehabilitation of 0.690km/9m Robinson Street Road Uwani	140,535,350		100,000,000	100,000,000	100,000,000.00	300,000,000
		Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etiti LGA, Enugu Sttate - Phase 1	200,000,000		100,000,000	100,000,000	100,000,000.00	300,000,000
		Construction/Rehabilitation of Ugbene Road Nike, Enugu East LGA, Enugu State	300,000,000		200,000,000	150,000,000	100,000,000	450,000,000
		Construction of 2-Span Bridge Across Ogbafun River, Agu Idume, Amagunze, Nkanu East LGA, Enugu State.	300,000,000		150,000,000	100,000,000		250,000,000
		Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA, Enugu State	300,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Construction/Reconstruction of David Nnaji Avenue - Moses Ogbodo Street, Topland, Ndi Ogwu, Amechi Uwani, Awkunanaw, Enugu	300,000,000		150,000,000	100,000,000	100,000,000	350,000,000
		Construction of Okojo link road: Uzomike- Nsude-Umuasie Ngwo Amabo - Ngwo-Ukana-Amachala-Etiti Ngwo Enugu	50,000,000		50,000,000	0	0	50,000,000
		Construction of St Petre Amabu road Okpatu-Uzomike-IVA Ukwuna-Isiekpulu Okwojo Ngwo Road	50,000,000		50,000,000	0	0	50,000,000
		CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA	400,000,000		1,000,000,000	2,000,000,000	3,000,000,000	6,000,000,000
		Reconstruction/Rehabilitation of Davis Umealu Street, Ifemelumma Lane, Osefoh Crescent, Mgbowo Street, Mater Dei Catholic Church Avenue, Oguejiofor Avenue, Biban Anekwe Street, Azumiri Street, Awka Etiti Street, Ejeckam Crescent,New GRA, Enugu	400,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Construction/rehabilitation of Sabastine - Onyeze -Ugwunani Street, Ugbene 1, Abakpa Nike	400,000,000		200,000,000	150,000,000	150,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Ugwuoba - Obinofia Ndiagu - Aguobu Umumba Ndiagu - Ebenebe Road,Roads in Enugu State	400,000,000		1,000,000,000	1,500,000,000	2,000,000,000	4,500,000,000
		Construction/Reconstruction/Rehabilitation of Akpasha -Umuanugbuomu - Amagu - Atakwa Total Filling Station - Akegbe Ugwu Road	300,000,000		300,000,000	300,000,000	200,000,000	800,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction/Reconstruction/Rehabilitation of Enugu/Osha Express Imama Ezema Owa - Amutu Ezema - Abonuzu Road	300,000,000		150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of 20km Nkwo Ezeagu - Umughu	300,000,000		1,000,000,000	2,000,000,000	1,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Umabi - Ehuhe Achi with spur to Agudu - Ine - Owelli - Ogugu - Enugu /Port Harcourt Old Road	1,000,000,000		1,000,000,000	2,000,000,000	1,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road, Enugu East LGA	1,000,000,000		400,000,000	400,000,000	400,000,000	1,200,000,000
		Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike	200,000,000		100,000,000	200,000,000	0	300,000,000
		Construction/Reconstruction/Rehabilitation of Umunonu -Umunagbo - Amakakpa Link Road, Ugwogo Nike, Enugu East LGA	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Amaowele/ Onyoho/Ezima Nike to Awhum in Udi LGA, Enugu East LGA	1,000,000,000		200,000,000	250,000,000	250,000,000	700,000,000
		Construction/Reconstruction/Rehabilitation of Onuogba Nike, Nwaenebo NNPC Depot link Road	1,000,000,000		200,000,000	250,000,000	250,000,000	700,000,000
		Construction/Reconstruction/Rehabilitation of Emenite Amaechi link Road	270,000,000		150,000,000	200,000,000	0	350,000,000
		Construction/Reconstruction/Rehabilitation of Emenite Ogulu Sunrise Estate link	360,000,000		150,000,000	150,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Town School Otuku Emene link Road	300,000,000		100,000,000	150,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Main land Emene internal link Road	360,000,000		250,000,000	250,000,000	100,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Harbtex Avenue Road	400,000,000		200,000,000	250,000,000	150,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Uga Street link Road	0					0
		Construction of Orie Owa Market Umuaji Ishiugwu Umuna road. Ezeagu LGA.	674,000,000		300,000,000	250,000,000	200,000,000	750,000,000
		Construction of Ugwunwode St Mary New Home to Amorji Nike road. Enugu East	450,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Reconstruction of REHAB. ROAD to Adoration. Enugu East Local Government Area	566,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA	648,000,000		300,000,000	250,000,000	200,000,000	750,000,000
		Construction of Awgu Ugwueme to Isuochi Border. Awgu LGA	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Construction of Umundu Ohulo Obollo Afor Road Udenu Local Government Area	702,000,000		300,000,000	250,000,000	200,000,000	750,000,000
		Rehabilitation of University Market Road Nsukka	240,000,000		240,000,000	100,000,000	100,000,000	440,000,000
		Construction of Eke Achara Ama Uwani to Umuoka, Markudi Express Road. Igbo	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
		Construction of Owa, Obeleagu Umana, Okpudo Road. Ezeagu LGA	632,000,000		200,000,000	250,000,000	250,000,000	700,000,000
		Construction of Amankwo Amufia Eke Umuozoewo, Obodo Amankwo Eke to Afia Eke Road. Udi LGA	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of Umulumgbe Ogbeke Nike Link road passing through Lett/Akpani farm land Udi LGA	1,000,000,000		400,000,000	400,000,000	400,000,000	1,200,000,000
	Construction of Ugwunkwo, Otobo-Ogidi, Aho-okwenye- Eha - Alumona Road	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Constrution of Ubegu, Agu Ukehe Linking Maduka University Ugwogo Nike Road Igbo Etiti LGA.	300,000,000		100,000,000	200,000,000	100,000,000	400,000,000
	Construction of Aguobu Owa-Umuaji Mgbagbu Owa - Agba Umana -Ebenebe Anambra Border	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Tunnel Vehicular under Pass Between Okpara Avenue and Oguinroad Via Station Road	130,000,000		130,000,000	0	0	130,000,000
	Construction of Obeagu Ngene-Ugbo road.	1,000,000,000		100,000,000	200,000,000	100,000,000	400,000,000
	Construction of Aguobu Umumba-Obinofia Ndiagu- Okposhi Ugwuoba Enugu Onitsha Express Road. Ezeagu LGA	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Rehabilitation of Housing-Cooperative- College road	260,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Rehabilitation of Church Street Housing Estate	200,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Construction of Neke - Umualor Railway line - Ehamufu road.	700,000,000		200,000,000	300,000,000	300,000,000	800,000,000
	Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubulu Street, Independence Layout, Enugu	600,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Ikme - Umualor - Agbogazi Nike road.	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Eke -Aku - Akpakume Nze - Uzueme Adada road.	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Etiti LGA	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka	400,000,000		200,000,000	200,000,000	100,000,000	500,000,000
	Construction of Old Anglican road Nsukka.	200,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Construction 5km of Akpasha - Akagbe Ugwu link road.	1,000,000,000		400,000,000	400,000,000	400,000,000	1,200,000,000
	Construction Amansiodo Junction - Olo -Ihuonyia -NONET OIL PALM Company	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Obodomgbomgbo - Aniocha Umuojo - Oshogwugwu - Umuoda - Oshize Road Aguobu Umumba 8km	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Completion of Construction of Hill- View Estate Internal Roads	400,000,000		150,000,000	150,000,000	150,000,000	450,000,000
	Construction of Uduma Street, New Haven	220,000,000		100,000,000	150,000,000	100,000,000	350,000,000
	Construction of Penoks road and Ekochin road from Old Airport road.	290,000,000		100,000,000	150,000,000	100,000,000	350,000,000
	Construction of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road	1,000,000,000		300,000,000	400,000,000	350,000,000	1,050,000,000
	Construction of Eze Chime Street White House Bus Stop - Ntasi Obi Hospital - CBN Quarters Road to Dhamija Avenue.	700,000,000		300,000,000	300,000,000	200,000,000	800,000,000
	CNP - Completion of Construction of Ozi Edem -Akpa Edem – Akpa Ngbada with spur to Akpa Mgbago parish house	1,000,000,000		300,000,000	400,000,000	350,000,000	1,050,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of Emudo Nenwe Sign Board Junction Nome Road with spur to	1,000,000,000		300,000,000	400,000,000	350,000,000	1,050,000,000
	Construction of Eketeoke - Ogburugbu Road with spur to Maduka Road	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of world class mechanical maintenance workshop	200,000,000		100,000,000	100,000,000.00	0	200,000,000
	Construction of Penoks Junction - Tamac Schoo - Ekochin Junction, Old Airpoty	300,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Construction of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Road	300,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Construction of Okpudo Obellagu - umana - Onitsha Amokwe - Nkwo - Agu Road	300,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Construction of Mission Obuoffia - Obodo Igwesi - Court Akpakgbe Road	384,000,000		100,000,000	150,000,000	150,000,000	400,000,000
	Construction of Abor-Ebe-Eke Road	500,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Owo-Ugwuomu road	1,000,000,000		500,000,000	1,000,000,000	1,500,000,000	3,000,000,000
	Construction of Amodu-Akpugo-Akpawfu road	1,000,000,000		400,000,000	500,000,000	500,000,000	1,400,000,000
	Construction of Akpawfu - Amagunze road	1,000,000,000		400,000,000	500,000,000	500,000,000	1,400,000,000
	Construction of Agbani Law school link road through Amodu Nkanu West	650,000,000		200,000,000	250,000,000.00	200,000,000.00	650,000,000
	Construction of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku - Amechi Idodo	1,000,000,000		200,000,000	200,000,000	200,000,000	600,000,000
	Construction of Nkerefi-Nara-Ugbawka-Amagunze road	1,000,000,000		500,000,000	1,000,000,000	1,000,000,000	2,500,000,000
	Construction of Obinagu-Isu-Awa Road	1,000,000,000		400,000,000	400,000,000	400,000,000	1,200,000,000
	Establishment of Enugu State digital experience center and the remodelling of the interior of the Lion building and the Gate house, Enugu North LGA.			200,000,000	200,000,000		400,000,000
	Construction /reconstruction/rehabilitation of Emeka Ebila Street – Idaw-River Sec. School – Akwaihedi-Mount Street, Umuchu, Omachiani, Ilo Franco Street, Sir Charles Ozoude Street			300,000,000	250,000,000	300,000,000	850,000,000
	Reconstruction/rehabilitation of Ugwuaji Flyover			1,000,000,000	4,000,000,000	200,000,000	5,200,000,000
	CNP-Construction of Alulu Road, Trans Ekulu -Local Government Link Road			500,000,000	200,000,000	200,000,000	900,000,000
	Construction /reconstruction/rehabilitation of Edozie – Kenyatta Street – Timber Junction, College Road, Bishop Anyogu Street			200,000,000	100,000,000	100,000,000	400,000,000
	Construction /reconstruction/rehabilitation of Airport Fly-Over Through Old Abakaliki Rd to Eke Obinagu Junction			300,000,000	400,000,000		700,000,000
	Completion of the construction of Ama Brewery Junction-Eke-Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with spur to Aguobu Owa			2,000,000,000	4,000,000,000	4,000,000,000	10,000,000,000
	Construction of Road Network in the New Enugu City – (Dual Carriage, Culverts, Bridges, Underground ducts (Sewage, Water Pipes, Fibre, Electrical), Covered Drainages, Side Walkways, Streetlights, Site Clearing of Bushes and Preparation			0	10,000,000,000	10,000,000,000	20,000,000,000
	Completion of the construction of new secretariat block C&D and total maintenance of block A&B			1,000,000,000			1,000,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction of Due Process Coordinating Office Block at the Three (3) Coordinating centres in Enugu State			300,000,000			300,000,000
		Procurement of Cables Panels, Components and Accessories for the State Secretariat			25,000,000			25,000,000
		Construction /reconstruction/rehabilitation of Mount Street			50,000,000			50,000,000
		Construction /reconstruction/rehabilitation of Umuchu Street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction /reconstruction/rehabilitation of Omachiani Street			100,000,000			100,000,000
		Construction /reconstruction/rehabilitation of Umuezeohachi Street, Idaw River			100,000,000	100,000,000		200,000,000
		Construction /reconstruction/rehabilitation of Meniru By Mount Street By Pass			100,000,000	200,000,000	100,000,000	400,000,000
		Construction /reconstruction/rehabilitation of Amechi Flyover			100,000,000	200,000,000	200,000,000	500,000,000
		Construction /reconstruction/rehabilitation of Trans Ekulu Flyover			140,000,000			140,000,000
		Construction /reconstruction/rehabilitation of Brodrick Street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction /reconstruction/rehabilitation of Gariki Flyover			100,000,000	100,000,000	100,000,000	300,000,000
		Construction /reconstruction/rehabilitation of Independence Layout Flyover			400,000,000	300,000,000	300,000,000	1,000,000,000
		Construction /reconstruction/rehabilitation of New Market/Odegba Rd – Forest Hill Iva-Valley			100,000,000	150,000,000		250,000,000
		Construction /reconstruction/rehabilitation of Market Garden Road (Abakaliki Close)			100,000,000	100,000,000		200,000,000
		Construction/Reconstruction/ Ugwueke road, Abakpa, Enugu, Enugu State			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ugbene II – Eke layout, Abakpa,			100,000,000	100,000,000	150,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Mater dei street – Mgbowo street			150,000,000	300,000,000	50,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Ekulu garden – Timber market			150,000,000	300,000,000		450,000,000
		Construction/Reconstruction/Rehabilitation of Dan Ogugua street			100,000,000	100,000,000		200,000,000
		Construction/Reconstruction/Rehabilitation of Mary Emmanuel street – Phase 6			100,000,000	300,000,000	400,000,000	800,000,000
		Construction/Reconstruction/Rehabilitation of Emma Achukwu street			100,000,000	100,000,000	150,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street – Willy Ugwuanyi close			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of River close			75,000,000			75,000,000
		Construction/Reconstruction/Rehabilitation of Okolo Ozomma lane			100,000,000	100,000,000		200,000,000
		Construction/Reconstruction/Rehabilitation of Unity street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ihioma street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Mgbo street			100,000,000	100,000,000	50,000,000	250,000,000
		Construction/Reconstruction/Rehabilitation of Amazing love crescent			250,000,000	300,000,000	300,000,000	850,000,000
		Construction/Reconstruction/Rehabilitation of Allor - Agu Street			100,000,000	100,000,000	100,000,000	300,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction/Reconstruction/Rehabilitation of MEG Close			50,000,000			50,000,000
		Construction/Reconstruction/Rehabilitation of Enugu Ezike street (F/H)			100,000,000	150,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Njikoka street			90,000,000			90,000,000
		Construction/Reconstruction/Rehabilitation of 1ST,2ND,3RD&4TH AVENUE, Trans Ekulu, Enugu.			500,000,000	300,000,000	200,000,000	1,000,000,000
		Construction/Reconstruction/Rehabilitation of West Road 1,8&9, Trans Ekulu, Enugu.			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu,			300,000,000	200,000,000	300,000,000	800,000,000
		Construction/Reconstruction/Rehabilitation of Parkway street GRA, Enugu			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Udenweze street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Eziagu street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Nana street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Nzimiro street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Assembly street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Nnaji street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Nteje street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Amawbia street			120,000,000	120,000,000	120,000,000	360,000,000
		Construction/Reconstruction/Rehabilitation of Umunnachi street			100,000,000	120,000,000	120,000,000	340,000,000
		Construction/Reconstruction/Rehabilitation of Umueke street			80,000,000	120,000,000	200,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Edward Nnaji park street			100,000,000	100,000,000	200,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Nomeluym estate – Nnaji park			100,000,000	100,000,000	2,000,000,000	2,200,000,000
		Construction/Reconstruction/Rehabilitation of Dr. Mathias Ilo Avenue			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Oji street			75,000,000	75,000,000	100,000,000	250,000,000
		Construction/Reconstruction/Rehabilitation of Nnajinwangwu street			50,000,000	100,000,000	100,000,000	250,000,000
		Construction/Reconstruction/Rehabilitation of Ufuma street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ugwuaji street			70,000,000	100,000,000	100,000,000	270,000,000
		Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Ozobu street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Abba street			100,000,000	50,000,000	100,000,000	250,000,000
		Construction/Reconstruction/Rehabilitation of Agu street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ugwuaji road			300,000,000	300,000,000	300,000,000	900,000,000
		Construction/Reconstruction/Rehabilitation of Enugu Agidi street			100,000,000	150,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Nwamba street			100,000,000	150,000,000	100,000,000	350,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction/Reconstruction/Rehabilitation of Umunnangwu street			100,000,000	150,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Unubi street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Umuali street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Akpa street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Okestina street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Awuda crescent			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ubaa-Reuben street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ubaa street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ugbo street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Amagugwu road			300,000,000	200,000	2,000,000	302,200,000
		Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Brighter future road			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Ozongwu Street			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Sam Eze Avenue			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Iyke Aduaka Avenue			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Dr Ben Nwokoye			100,000,000	100,000,000	100,000,000	300,000,000
		Construction/Reconstruction/Rehabilitation of Elder Anthony Nwobodo street			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Nwafor Agbor Street			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Ekwuluobia Street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of USCO Street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of St Peter's Church Spur			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Udo Club Street			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Umuonu-udeji Road			300,000,000	300,000,000	300,000,000	900,000,000
		Construction/Reconstruction/Rehabilitation of Alo Aluminium – Emenite Junction			300,000,000	200,000,000	200,000,000	700,000,000
		Construction/Reconstruction/Rehabilitation of Nnamani street			200,000,000	200,000,000	200,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Obiagu street			300,000,000	200,000,000	200,000,000	700,000,000
		Construction/Reconstruction/Rehabilitation of Sooil Plaza street			200,000,000	200,000,000	200,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Eziani street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Isaac Okoro street			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of St. Patrick street			150,000,000	100,000,000	100,000,000	350,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction/Reconstruction/Rehabilitation of Nsude street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Godwin street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Maku street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Umunwa street			600,000,000	300,000,000	300,000,000	1,200,000,000
		Construction/Reconstruction/Rehabilitation of Ifemelumma street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Agbani street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Nkanu street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Nwabueze street			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of St peters Church Road			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street			250,000,000	100,000,000	100,000,000	450,000,000
		Construction/Reconstruction/Rehabilitation of Airport Mainland			120,000,000	100,000,000	100,000,000	320,000,000
		Construction/Reconstruction/Rehabilitation of Ekulu Avenue			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Ude Maduka street			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Nnaji Street			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Okolo lane			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Okpe Avenue			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Onicha Agu Lane			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Fountain of Grace			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of Obioma street			120,000,000	100,000,000	100,000,000	320,000,000
		Construction/Reconstruction/Rehabilitation of Nwankwo street Emene			200,000,000	200,000,000	200,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of IGWE EDWARD NNAJI AVENUE			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of ETERNAL PAINT ROAD			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of OWUNWA STREET			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of ONYEWENA STREET			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of EDDIE JIDEOFOR STREET			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of ASADU STREET			300,000,000	100,000,000	100,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of AMUCHA STREET			150,000,000	100,000,000	100,000,000	350,000,000
		Construction/Reconstruction/Rehabilitation of TAN AVENUE			120,000,000	100,000,000	100,000,000	320,000,000
		Construction/Reconstruction/Rehabilitation of PENOKS ROAD			350,000,000	100,000,000	100,000,000	550,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction/Reconstruction/Rehabilitation of IBE STREET			200,000,000	100,000,000	100,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of HERBATEX ROAD			250,000,000	100,000,000	100,000,000	450,000,000
		Construction/Reconstruction/Rehabilitation of ENEWALLY STREET			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of CHRIST The KING STREET			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of TARMAC SCHOOL ROAD			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of AUGUSTINE CLOSE			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of ABOR STREET			180,000,000	180,000,000	100,000,000	460,000,000
		Construction/Reconstruction/Rehabilitation of ODUMEGWU OJUKWU STREET			180,000,000	100,000,000	100,000,000	380,000,000
		Construction/Reconstruction/Rehabilitation of Umuije street			150,000,000	150,000,000	150,000,000	450,000,000
		Construction/Reconstruction/Rehabilitation of Akutu Crescent			150,000,000	150,000,000	150,000,000	450,000,000
		Construction/Reconstruction/Rehabilitation of Abomimi crescent			200,000,000	150,000,000	150,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Airforce Primary School road			150,000,000	150,000,000	150,000,000	450,000,000
		Construction/Reconstruction/Rehabilitation of Vosan drive			350,000,000	200,000,000	200,000,000	750,000,000
		Construction/Reconstruction/Rehabilitation of Ibusa street			350,000,000	200,000,000	200,000,000	750,000,000
		Construction/Reconstruction/Rehabilitation of Paully Jaja close			100,000,000	150,000,000	150,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Chief okorowo avenue			250,000,000	200,000,000	150,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Sam eze Avenue & Sam eze Ugwuaji			250,000,000	200,000,000	150,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Ogbaru street			250,000,000	200,000,000	150,000,000	600,000,000
		Construction/Reconstruction/Rehabilitation of Nwankwo street Independence Layout			250,000,000	150,000,000	150,000,000	550,000,000
		Construction/Reconstruction/Rehabilitation of Artisan Market road			250,000,000	150,000,000	150,000,000	550,000,000
		Construction/Reconstruction/Rehabilitation of Nzekwe street			200,000,000	150,000,000	150,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Secretariat quarters road			200,000,000	150,000,000	150,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Denton street			100,000,000	150,000,000	150,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Moorehouse – Menkiti street			100,000,000	150,000,000	150,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Onyiuke street			100,000,000	150,000,000	150,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Udoji street			100,000,000	150,000,000	150,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Neni street			100,000,000	150,000,000	150,000,000	400,000,000
		Construction/Reconstruction/Rehabilitation of Port Harcourt street			120,000,000	150,000,000	150,000,000	420,000,000
		Construction/Reconstruction/Rehabilitation of Umunevo-100 foot road			200,000,000	150,000,000	150,000,000	500,000,000
		Construction/Reconstruction/Rehabilitation of Ologo Main road			600,000,000	1,000,000,000	1,000,000,000	2,600,000,000
		Construction/Reconstruction/Rehabilitation of Nibo street			100,000,000	1,000,000,000	1,000,000,000	2,100,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Construction/Reconstruction/Rehabilitation of AIRPORT FLYOVER - OKPARA SQUARE (DUAL CARRIAGEWAY)			1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		Construction of Access road to 9th Mile Crash Programme			1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		Construction of Akwuke Road From Police Station to Coal Mining Site			1,000,000,000	1,500,000,000	2,500,000,000	5,000,000,000
		Construction of old UNTH Estate Road Phase 1/Phase 2			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000
		Construction of Umuedeani-Agu Enugu-John Agbo-Umunnaji Ngene-Chief Okeke Agbo Road			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000
		Construction of Aguobu-Umumba-Agba-Umana-Ebenebe Road with spur to Okpueze Umumba			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Oduma - Nomeh Road			600,000,000	1,000,000,000	2,000,000,000	3,600,000,000
		Construction/Reconstruction/Rehabilitation of Mburumbu - Nkerefi Road			700,000,000	1,000,000,000	2,000,000,000	3,700,000,000
		Construction/Reconstruction/Rehabilitation of Amagu-Atakwu-Akagbeugwuakpasha			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000
		Construction/Reconstruction/Rehabilitation of Obuoffia - Obeagu – Akagbeugwu			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000
		Construction/Reconstruction/Rehabilitation of Penocks Junction Nike Lake Road To T-Junction Flyover			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Iheaka-Ibagwa Road Igboeze South			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Nsukka-Ibagwa-Ogurute-Ette Road			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Orie Engine (Aguobu Umumba Ebenebe Road - Anambra State Border)			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Ituku Roads - (I) Umuonyibanvuna Road (Ii) Ugwunagbo - Ofeiyi Road (Iii) Amata Ituku Ishi Ozalla Road (Iv)			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction/Reconstruction/Rehabilitation of Obeleagu Umana (Nkwo Ezeagu) Omughu Umana Aguobu Umumba (14.3km) with Spur (1.5km) = (15.8km)			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction of Afor-Oghe-Neke-Oyofo-Aguobu Owa Road -3KM			700,000,000	1,000,000,000	2,000,000,000	3,700,000,000
		Construction of Ndu road: SEDES- Neke-Aguobu Owa Road-3KM			700,000,000	1,000,000,000	2,000,000,000	3,700,000,000
		Construction of Orie Owa Imezi-Enugwuagu Umudioha to Nsude Road -4KM			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		CNP- Construction of Amurie Road			300,000,000	300,000,000	300,000,000	900,000,000
		CNP- Construction of Agbudu Udi Road			167,767,000	300,000,000	300,000,000	767,767,000
		Construction of Abonuzu Owa Imezi-Upata Ezema Owa- Aguobu Owa road - 8KM			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction of Ibite Olo - Amagu Umulokpa Road			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Construction of Ezema Olo- Ogulogu - Amansea Road			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
		Rehabilitation/completon of Nkwo Agana/Amadim Road			1,000,000,000	1,000,000,000	1,000,000,000	3,000,000,000
		Construction of law School Link - Ndiagu - Amodu Road			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of 40km Amansiodo -Ihuonyia-Mbanito Plantation-Affa Road			1,000,000,000	2,000,000,000	2,000,000,000	5,000,000,000
	Construction of Onitsha Express road-Isiugwu Umana-Orie Ezumezu Umana Ndiagu			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
	Construction of 5Km Mgbagbu - Ezema- Umudim - Umuaji road-Mgbagbu owa road, with Nnam Ogbokwe bridge			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
	Construction of 2Km Orie Engine - Umana Ndiagu Road			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000
	Construction of 2Km Eke Obodo Ula Agba Umana - Umuaji Mgbagbu Owa Road			500,000,000	1,000,000,000	2,000,000,000	3,500,000,000
	CNP- Completion of the the construction of outstanding 3km Aku-Nsukka Road			300,000,000	200,000,000	200,000,000	700,000,000
	Construction of 5Km Amandiolo -Awha Ndiagu - Mgbagbu Owa Road			1,000,000,000	250,000,000	2,000,000,000	3,250,000,000
	Construction of 6Km Afor Oghe- Amankwo Ndiagu Road			1,000,000,000	1,000,000,000	2,000,000,000	4,000,000,000
	Construction of Aguobu Owa - Afor ugwu - Ozom Aguobu Owa -Ezema			1,000,000,000	2,500,000,000	3,500,000,000	7,000,000,000
	Borehole instalation and reeeeticulation at community maekets in 17 LGAs, enugu			80,000,000	120,000,000	120,000,000	320,000,000
	CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road			1,000,000,000	2,000,000,000	3,500,000,000	6,500,000,000
	Construction of Ukana Mission - Ebe Express			1,000,000,000	2,500,000,000	4,000,000,000	7,500,000,000
	Construction of Amofia Agu Affa - Oghu Road.			1,000,000,000	2,500,000,000	4,000,000,000	7,500,000,000
	Construction of Akpakwume - Nze - Aku Road			1,000,000,000	2,000,000,000	4,000,000,000	7,000,000,000
	Construction of Amagu Ibite -Umuele - Amachalla - Amoka - Amukwu Ring Road - New 9th Mile /Opi Nsukka Expressway			1,000,000,000	2,000,000,000	3,000,000,000	6,000,000,000
	Construction of Umulumgbe - Edem - New 9th Mile/Opi Nsukka Expressway			1,000,000,000	2,000,000,000	2,500,000,000	5,500,000,000
	Construction 14km Amoli Junction - Amoli Community - Enyimba Community - Ebeukwu Bridge - Amankponato Achi - Inyi Road with 1 span span bridge			1,000,000,000	2,500,000,000	4,000,000,000	7,500,000,000
	Construction of Afor Market Junction - Central School - Health Centre - Aduogba Awgunta Road 2km			1,000,000,000	2,500,000,000	2,500,000,000	6,000,000,000
	Construction of Imufu Junction by MCC Road-Orukpa-Aguibeje (Terminates at Aguibeje market) = 8KM			1,000,000,000	2,500,000,000	3,500,000,000	7,000,000,000
	Construction of Amufie by Olido Junction-Anufie-Olido-Amube-Ihunowere (Terminates at Ihunowere, Igbo-Eze South LGA) = 10KM			1,000,000,000	2,500,000,000	3,000,000,000	6,500,000,000
	Construction of Obukpa Layout-Amugwu/ Uwani road, through Igwe Raphael Eze Palace(Igwe of Obige Autonomous community, obukpa)-Onu Ama. (terminates at Onu ama junction) -2KM			500,000,000	1,000,000,000	2,500,000,000	4,000,000,000
	Completion of Swamp Land reclamation and erosion control works at works layout GRA, Enugu	23,000,000					0
	Ministry of Works and Infrastructure Total	**82,485,147,360**	**0**	**213,120,267,000**	**203,188,200,000**	**206,242,000,000**	**622,550,467,000**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
34001002	**Enugu State Rural Access and Agricultural Marketing Project (RAAMP)**						0
	Reform of Government and Governance						0
	State Counterpart Contribution for RAMPState Counterpart fund Provision for Rural Access and Agricultural Marketing Project (RAAMP) for construction/Rehabilitation of 300km of rural roads in Enugu State.	0		500,000,000.00	-	500,000,000.00	1,000,000,000
							0
	Rural Access and Agricultural Marketing Project (RAAMP) Total	-	-	**500,000,000.00**	-	**500,000,000.00**	**1,000,000,000.00**
36001001	**Ministry of Culture and Tourism**						0
	Growing the Private Sector						0
	Establishment and equipping of a State Orchestral Band for performances at Public and State functions	50,000,000		60,000,000	100,000,000	0	160,000,000
	Purchase of Computer equipment and accessories (Photocopiers, Printers etc)	315,000					0
	Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, computers, laptops, drones for enlightenment and sensitization of citizens in the state	50,000,000		50,000,000	100,000,000	0	150,000,000
	Societal Re-Orientation						0
	Refurbishment, beautification and maintenance of 29 round Abouts and establishment of more round abouts to reduce accidents in enugu metropolis construction of new ones in Enugu Metropolis	66,600,000		100,000,000	750,000,000	800,000,000	1,650,000,000
	Upgrading of Children Playing Ground at Unity Park in Enugu Metropolis	50,000,000					0
	Eco-Tourism Nature viewing, wildlife, forest, recreation and culture at Apugoeze, Oji River	100,000,000		150,000,000	200,000,000	250,000,000	600,000,000
	Acquisition of land and establishment of Zoological and conservation theme park	50,000,000		150,000,000	200,000,000	0	350,000,000
	Repositioning of Recreationl Parks - Ngwo park, brown and brown park, magic park, ejindu park, Eze park, Ude Ubaka Park, State Housing Abakpa Park,Murtala Muhammed Park, Naira Triangel	94,000,000					0
	Repositioning water falls - Awhum wter falls, Iyinzu waterfals and caves Ezimo, NwoNwo waterfall - Awgu, Opi waterfall - Opi, Ngwo pine forest, limestone cave and waterfall - Ngwo,Ozom/Osum water falls - Elugwu Akwu Oji River	50,000,000		200,000,000	1,000,000,000	1,000,000,000	2,200,000,000
	Lakes- Opi lake, Iheneke lake, Nike Lake, Ani Ozalla lake, Nwachi Iyi- Umuaguinyi, Ahuruma- Adu, Ngene/UkwuNgene Una Deep black lake -Ehuhe	50,000,000		130,000,000	120,000,000	0	250,000,000
	CAVES- Iheneka cave, Coal mines Ribadu, Oti, Onyeama, Akwuke Isiama cave	100,000,000		100,000,000	120,000,000	0	220,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Enugu State Culture and Tourism Fiesta			100,000,000	100,000,000	0	200,000,000
	WATER FRONTS- Inyaba beach - Akwuke, Iyioku - Alum, Ohii warm water and quick sand swamp-Ehuhe, Omoo spring - Awgu, Okpoku spring, Adu Dam	50,000,000		50,000,000	100,000,000	0	150,000,000
	Designation and upgrading of Enugu State museum at old Legislative Assembly in	50,000,000		100,000,000	550,000,000	0	650,000,000
	Ministry of Culture and Tourism Total	**760,915,000.00**	**-**	**1,190,000,000.00**	**3,340,000,000.00**	**2,050,000,000.00**	**6,580,000,000.00**
36001002	**Nike Lake Resort Enugu**						0
36004001	**Council for Arts and Culture**						0
	Growing the Private Sector						0
	Relocation of office and Establishment of Arts Gallary	10,500,000		10,000,000	5,000,000	5,000,000	20,000,000
	Information Communication and Technology						0
	Setting up and Audio-Visual Room, Editing Suite and Purchase of still/Video Camera	5,000,000		5,900,000	5,000,000	5,000,000	15,900,000
	Power						0
	Purchase of power generating set 3.5kva	300,000		500,000	300,000	300,000	1,100,000
	Reform of Government and Governance						0
	Purchase of furniture and fittings (Sofa, Air Conditoner, Television set and Fans)	1,500,000		800,000	5,000,000	5,000,000	10,800,000
	Purchase of Easels and exhibition stands			5,000,000	500,000	500,000	
	Purchase of office equipment and accessories Printer and Photocopiers	1,200,000					0
	Council for Arts and Culture Total	**18,500,000.00**	**-**	**22,200,000.00**	**15,800,000.00**	**15,800,000.00**	**47,800,000.00**
							0
36052001	**Tourism Board**						0
	Information Communication and Technology						0
	Development of website for State Tourism Board	8,000,000					0
	Reform of Government and Governance						0
	Purchase of transit bus to convey passengers from hotel to tourist site	20,000,000					0
	Societal Re-Orientation						0
	Purchase of office equipment: 2 nos laptop, 2 nos camera, Iphone promax, tripod stand, work station, 2 nos desk top computers.	12,000,000					0
	Completion of Tourist/Film Park			1,500,000,000	0	0	1,500,000,000
	Construction of a five-star hotel at International Conference Centre, Enugu			20,000,000,000	10,000,000,000	5,000,000,000	35,000,000,000
	Purchase of Generator Set	500,000					0
	Collection of data on Enugu State tourism potential in 17LG	4,000,000					0
	Purchase of Office furniture and fittings	6,000,000					0
	Development of Afro Disney	400,000,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Development of Unity park: Installation of outdoor exercise, Installation of game	35,000,000					0
	Development of Hall of fame at Okpara Square	10,000,000					0
	Installation of Dome i.e air-conditined tent at okpara square	40,000,000					0
	Private Public Partnership on Akwuke Beach	100,000,000					0
	Development of Ezeagu Waterfall	100,000,000					0
	Development of Historic Antic Museum at the Ministry of Finance building	10,000,000					0
	Development of Nike Lake to: Water park, Crocodile viewing, Arena, Film Village	100,000,000					0
	Construction of Water and amusement park at different locations across the State	25,000,000		4,000,000,000	1,000,000,000.00	1,000,000,000.00	6,000,000,000
	Tourism Board Total	**870,500,000.00**	**-**	**25,500,000,000.00**	**11,000,000,000.00**	**6,000,000,000.00**	**42,500,000,000.00**
							0
38001001	**State Economic Planning Commission**						0
	Information Communication and Technology						0
	Purchase/installation of 12 No Laptops for new Planning Officers and Heads of Departments @ N350,000 each; 5 No Extension wire @ N45,000 each; 2 Big Rolson Extension Cable @ 60,000 each, 2 No Desktop Computer for Admin Department @ 450,000 each.	6,000,000		4,500,000	0	0	4,500,000
	Purchase of 1 No of Hp Scanner @ N225,000 with its accessories; 1No of sprial binding Machine @N30,000	250,000		400,000	0	0	400,000
	Introduction and Institutionalisation of Integrated software for Performance Improvement Plan (PIP)/Balanced Score Card(BSC) Model in the State and Capacity Building for sustainability	0		3,000,000.00	0	0	3,000,000
	Poverty Allevation						0
	State Counterpart Contribution for Donor and PPP	3,000,000,000		2,000,000,000	0	0	2,000,000,000
	Development of Enugu State Medium Term Development Plan (2021-2025)	120,000,000					0
	CNP - State Counterpart Contribution to Sustain Partnership with LGAs	3,000,000,000		2,000,000,000	0	0	2,000,000,000
	Reform of Government and Governance						0
	Estabilishment of Social Protection Policy Department for Implmentation of ESSPP for the State in collaboration with relevant MDAs	6,000,000					0
	Pur.of 2No Gubabi Steel file cabinet for HODs, Admin an Accounts department for storage sensitive documents	400,000		1,000,000	0	0	1,000,000
	Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 vga, usb port and voice recorder	700,000		900,000	0	0	900,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Development of M & E Framework for the State/Donor Partners Programmes and integration of Result Based Management in Reporting of implementation of Social Protection Policy in the State	12,000,000		10,000,000	0	0	10,000,000
	Monitoring and Evaluation of the implementation of Social Protection Policy in the	0		8,000,000.00	0	0	8,000,000
	Installation of wireless storage device & networking of ICT equipment in the	400,000		3,000,000	0	0	3,000,000
	Purchase of funiture & fitting; 3 No LG Refrigerators, 3for HOD Planning Department, Account Depart and 1 for HOD Admin and Supply @ N520,000each; 8 No Industrial Fans @ N95,000 each)	3,324,000		2,500,000	0	0	2,500,000
	Purchase & installation of office Fittings (4 Nos 2 Hp Inverter Ac @600,000 each	2,500,000		3,000,000	0	0	3,000,000
	Purchase of 4 No HP LaserJet Pro M404n Printers with accessories @ N300,000 each	1,320,000		1,400,000	0	0	1,400,000
	Purchase of 2 No Sharp AR-6020v Photocopier with accessories @ N500,000	1,000,000		1,100,000	0	0	1,100,000
	Review of State Medium Term Implementation Plan			5,000,000	0	0	5,000,000
	Acquisation of software for integration of ressult based management reporting.			8,000,000	0	0	8,000,000
	Review and Printing of 340 copies of MTSS			3,000,000	0	0	3,000,000
	Renovation of Executive Secretary's and Account Department Office: Painting @ 1,800,000 8 No Executive Chair @ 90,000	2,520,000					0
	State Economic Planning Commission Total	**6,156,414,000.00**	**-**	**4,054,800,000.00**	**-**	**-**	**4,054,800,000.00**
							0
38001002	**State Bureau of Statistics**						0
	Information Communication and Technology						0
	Procurement of survey equipment (CAPI, Laptops), Buiding of server room, socio economic data collection, analysis and management for the execution of MOU between Enugu State Government and National Bureau of Staistics	100,000,000		150,000,000	75,000,000	37,500,000	262,500,000
	Reform of Government and Governance						0
	Purchase of 1Non Toyota Hilux 4WD DC ATP LS Prem ED	0					0
	Purchase of 6 No Motorcycles for data collection at zonal office	3,000,000		6,000,000	0	0	6,000,000
	Data collection on financial and human resources in Enugu State. (a) Establishment/Market Census (b) School Census © Housing Census	100,000,000		0	150,000,000	0	150,000,000
	GRID3 Project - Updating of Enugu State datasets on GRID3 Portal through data collection, analysis and publication on Points of Interest (POIs)	10,000,000		15,000,000	8,000,000	5,000,000	28,000,000
	Small Area Estimation (SAE) to produce Multidimentional Poverty Index and other Socio-Economic indicators from LGAs and ward levels using survey and geospatial			100,000,000	70,000,000	40,000,000	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 1 No LG 43 UP9550 VHD Smart TV for dashboard and monitoring of field activities	258,000		440,000	0	0	440,000
	State Bureau of Statistics Total	**213,258,000.00**	**-**	**271,440,000.00**	**303,000,000.00**	**82,500,000.00**	**446,940,000.00**
51001001	**Ministry of Local Govt, Chieftaincy Affairs and Rural Dev.**						0
	Information Communication and Technology						0
	Creation of Local Government Website	2,000,000		5,000,000	0	0	5,000,000
	Purchase of 4No Printers (Laser jet 182 N HP) and 1 No Photocopying Machine (Sharp M 6021V)	0		4,000,000.00	0		4,000,000
	Purchase of 9 no Laptops pavillion X360 intel core i5	2,450,000		13,500,000	0	0	13,500,000
	Purchase of printer canan TR4640	120,000					0
	Purchase of photocopying machine AK-7024V	488,000					0
	Power						0
	Purchase and Installation of Solar power system			15,000,000	0	0	15,000,000
	Purchase and installation of 6KVA Generator Set	0		5,000,000.00	0	0	5,000,000
	Reform of Government and Governance						0
	Procurement of 600 nos Staff of Office for Traditional Rulers	60,000,000		50,000,000	50,000,000	50,000,000	150,000,000
	Establishment of Liason Office in the 17 L.G.A	60,000,000		50,000,000	0	0	50,000,000
	Ministry of Local Govt, Chieftaincy Affairs and Rural Dev. Total	**125,058,000.00**	**-**	**142,500,000.00**	**50,000,000.00**	**50,000,000.00**	**242,500,000.00**
							0
51001002	**Community and Social Developmnt Agency**						0
	Enhancing Skills and Knowledge						0
	Local Trainings (CPMC/CPMC Sub-committees) & GPMC	11,305,000					0
	Seminars/Conferences /Advocacy Visits, sensitization & Participatory Rural Appraisal (PRA)	9,575,000					0
	Reform of Government and Governance						0
	Construction of 127 Nos Community Development Plan (CDPs) in Education, health, Flooding, water and sanitation	560,000,000		1,000,000,000			1,000,000,000
	HP Notebook Laptop Computers (No.9) @ 500,000 corei5	2,500,000					0
	Renovation and Partitioning of CSDA office	5,000,000					0
	Community and Social Developmnt Agency Total	**588,380,000.00**	**-**	**1,000,000,000.00**	**-**	**-**	**1,000,000,000.00**
							0
51001003	**Community Development Agency**						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Completion of CDP ongoing 16 projects in the 3 senatorial zones: Health Centres in Amikpo Alor Uno, Enugu Amurri, Agu Ukehe; Hospital Fencing and Procision of water tank in Ezema Olo; Water Scheme in Ezineri Mgbidi, Nachi and Aji; and Civic Centre in Ikem, Adamba Umumba Achi, Umuikeowoh, Ezi-Nze, Asisi-Owo, Obeagu Uhueze Nenwe, Ogugu, Umunko (including monitoring and evaluation)	187,807,000					0
	Conduct monitoring and evaluation of CDP projects	579,000					0
	Community Development Agency Total	**188,386,000.00**	-	-	-	-	-
							0
51007001	**Fire Service Department**						0
	Environmental Improvement						0
	Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,	30,000,000					0
	Construction of 20,000litre capacity overhead tank and installation of pumping machine at Ogui Rd and Nsukka	8,000,000		8,000,,000	9,000,000	9,000,000	18,000,000
	Renovationof fire station building at Nsukka and fencing of collapsed section	8,000,000		8,000,000	8,000,000	8,000,000	24,000,000
	Renovation and fencing of Idaw river fire station	45,000,000		47,000,000	47,000,000	0	94,000,000
	Renovation of Other Fire Units (Timber shade and Ogbete)	10,000,000		10,000,000	10,000,000	12,000,000	32,000,000
	Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, Udi, Ozalla, Idaw River Fire Station	15,000,000		15,000,000	15,000,000	15,000,000.00	45,000,000
	Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buildings	12,000,000		12,000,000	12,000,000	12,000,000	36,000,000
	Construction of Staff Quarters in fire stations 1 in each senatorial zones	50,000,000		140,000,000	0	0	140,000,000
	Alsphating of the premises of the newly Constructed Fire Service Headquarters	15,000,000		15,000,000	15,000,000	0	30,000,000
	Installation of solar security light at Ogui fire ststion	7,000,000		13,000,000	13,000,000	0	26,000,000
	Construction of main store	15,000,000		18,000,000	18,000,000	0	36,000,000
	Reform of Government and Governance						0
	Procurement and installation of HF/VHF/UHF Radio Communication Gadgets (walkie talkie) in Fire Stations	12,000,000		12,000,000	12,000,000	14,000,000	38,000,000
	Purchase of 2No water tanker	50,000,000		150,000,000	150,000,000	0	300,000,000
	Purchase of office furniture, tables, chairs, tv sets, etc. and Furnishing of newly constructed fire headquarter	35,000,000					0
	Purchase of Ambulance	35,000,000		37,000,000	0	0	37,000,000
	Purchase of 5 computer system (Hp Laptops) 3 printers and other accessories	25,000,000		3,000,000	0	0	3,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
							0
	Fire Service Department Total	**372,000,000.00**	**-**	**480,000,000.00**	**309,000,000.00**	**70,000,000.00**	**859,000,000.00**
52001001	**Ministry of Water Resources**						0
	Reform of Government and Governance						0
	Purchase of 1 No. Projector with its accessories	300,000					0
	Purchase of 10No. Laptops Hp Computer set i4 with its accessories, 6 No. Desktops and 1No photocopying machine Mita 2030	6,000,000					0
	Purchase of 4No.Hp Printers set with its accessories black & white & 1No. colour	2,000,000					0
	Water Resources and Rual Development						0
	Counterpart fund for partnership for Enugu Expanded water supply, sanitation and hygiene (PEWASH) program			500,000,000.00	500,000,000.00	500,000,000.00	
	Counterpart Contribution for sustainable power and irrigation projects (SPIN)			200,000,000.00	200,000,000.00	200,000,000.00	
	Comprehensive Evaluation of Dams across state for safety, stability and overall performance			20,000,000.00	25,000,000.00	35,000,000.00	
	Procurement of Auger Digging machine			350,000.00	-	-	
	Hydrological investigation of water resources 9River/stream characteristics across the state to measure streamline flow, water level, velocity and discharge)			10,000,000.00	50,000,000.00	100,000,000.00	
	Field survey and identification of erosion/flood prone areas across the state			10,000,000.00	15,000,000.00	20,000,000.00	
	Procurement of ABEM SAS 4000 terrameter for geophysical surveys	17,000,000		20,000,000	0	0	20,000,000
	Procurement of 1No water level indicator	200,000		2,100,000			2,100,000
	CNP - Continuation of Enumeration for a Comprehensive data of number, status and location of all Boreholes in Enugu State (Phase 2)	10,000,000					0
	Completion of the rehabilitation of 9th Mile Crash Programme	1,747,000,000					0
	Provision of basic hand washing facilities with soaps in public places sschools, churches & markets in Enugu State	10,000,000					0
	FN - Establishment of Water Sanitation and Hygiene WASH.COM, Volunteer hygiene promoter in all primary and secondary schools in Enugu State	20,000,000		25,000,000	30,000,000.00	45,000,000.00	100,000,000
	Take of grant for establishment of Enugu State Water Service Regulatory Commission. EN-WASRECOM	200,000,000		150,000,000	100,000,000	200,000,000	450,000,000
	CNP - Design and construction of transmission and distribution pipeline at Nsukka water supply scheme	1,000,000,000					0
	Integration of Adada Scheme into Nsukka Urban Water Supply Scheme	500,000,000					0
	CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc water scheme	1,000,000,000		1,000,000,000	2,500,000,000	1,500,000,000	5,000,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction and Equipping of hydrometrological stations at three 3 senatorial zones of Enugu State Agbani, Nsukka and Ezeagu	60,000,000		90,000,000	30,000,000	40,000,000	160,000,000
	Procurement of Down the hole camera Borehole inspection camera	5,000,000		11,300,000	0	0	11,300,000
	Extension of 9th mile crash water scheme completion of the pipeline to new arear in the State	1,000,000,000					0
	Ministry of Water Resources Total	**5,577,500,000**	**0**	**2,038,750,000**	**3,450,000,000**	**2,640,000,000**	**5,743,400,000**
							0
52102001	**Enugu State Water Corporation**						0
	Housing and Urban Development						0
	Rehabilitation of headquarters office complex to improve better working condition	150,000,000		50,000,000	0	0	50,000,000
	The renovation of office building at Nsukka zonal office	50,000,000		35,000,000	0	0	35,000,000
	Information Communication and Technology						0
	Procurement and installation of modern ICT equipment at the corporation	30,000,000		10,000,000	0	0	10,000,000
	Reform of Government and Governance						0
	Procurement of 5 additional operational vehicles to enhance robust logistics	200,000,000					0
	The procurement of office equipment at the corporation	10,000,000		10,000,000	0	0	10,000,000
	Water Resources and Rual Development						0
	Purchase of water Treatment equipment for all the production outlets	250,000,000		100,000,000	0	0	100,000,000
	Rehabilitation of existing pipeline networks in Nsukka Urban	0		200,000,000.00	0	0	200,000,000
	Rehabilitation of Iva Valley water scheme to increase its production potentials	2,000,000,000		400,000,000	0	0	400,000,000
	The rehabilitation of existing 6 boreholes at Nsukka to provide water supply services to the urban residents	30,000,000		50,000,000	0	0	50,000,000
	Distribution of pipeline networks to capture new estates, layouts etc in Nsukka urban	250,000,000					0
	The construction of new distribution lines from twin tank to new market reservoirs	10,000,000,000		9,000,000,000	0	0	9,000,000,000
	The purchase of plants and equipment tools for improvement of output	12,500,000		50,000,000	0	0	50,000,000
	The provision of public water areas and clusters at designated spots and locations	200,000,000					0
	The distribution of new pipeline extension to new estates and clusters in Enugu	7,200,000,000		9,000,000,000	0	0	9,000,000,000
	The purchase of water treatments instrumentations and consummables	170,000,000		100,000,000	0	0	100,000,000
	The provision for the renovation of reservoirs located at various places	400,000,000					0
	Control of erosion menance on the 600mm Ductile iron transmission main pipe from Oji Main to twin Tank			50,000,000	0	0	50,000,000
	Provision for the purchase of different sizes of Ductile iron pipes			500,000,000	0	0	500,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of water treatment plants			100,000,000	0	0	100,000,000
	Procurement and replacement of Transformers at Oji Augmentation schemes			100,000,000			100,000,000
	Landscaping works at Oji Augmentation scheme			50,000,000	0	0	50,000,000
	Procurement and installation of prepaid meter			30,000,000	0	0	30,000,000
	Procurement and installation of Postpaid meter			30,000,000	0	0	30,000,000
	Provision of different sizes of multi layered pipes			200,000,000			200,000,000
	Drilling of Sixteen (16) new boreholes in Ninth mile phase 2			400,000,000			400,000,000
	Drilling of 6 additional boreholes at Nsukka urbanborehole drilling, pumps, risers electrical works and other accessories	480,000,000		200,000,000	0	0	200,000,000
	Enugu State Water Corporation Total	**21,432,500,000.00**	**-**	**20,665,000,000.00**	**-**	**-**	**20,665,000,000.00**
							0
52103001	**Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS**						0
	Reform of Government and Governance						0
	Purchase of office Equipment 1 nos Hp printers, 1 nos computer set with accessories, 1 no laptop	1,200,000		1,400,000	0	0	1,400,000
	Purchase of office equipment for the establishment of LGA Institutional Documentation of WASH facilities in all 17 LGA`		0	34,000,000	0	0	
	Water Resources and Rual Development						0
	Counterpart fund for partnership for expanded water supply, sanitation and Hygene (PE WASH) Program	525,000,000			0	0	0
	Rehabilitation and upgrading of 20 Motorized Boreholes across three senatorial zones	0		120,000,000.00	0	0	120,000,000
	Rehabilitation/conversion to solar powered boreholes in 10 communities	100,000,000		100,000,000	0	0	100,000,000
	Establishment of water reference laboratory	25,000,000					0
	Institutional assessment of EN-RUWASSA and for WASH intervention in Nkanu East	1,750,000					0
	Baseline data collection in the intervening in the three LGAs	3,000,000					0
	CLTS Triggering in the intervening in NkaNU East	6,250,000					0
	CLTS supportive monitoring phase 1 & 2 in the intervening in Nkanu East L.G.A	5,000,000		64,000,000	32,000,000	32,000,000	128,000,000
	Construction of 1 no toilet facilities in Nkanu East	10,000,000					0
	Rehabilitation of 2 nos toilet facilities in Nkanu East	10,000,000					0
	Market-base sanitation in Nkanu East	1,250,000					0
	Establishment of environmental health club in Primary schools in Nkanu East	3,500,000					0
	Construction of ventilated improved gender mainstream 10 toilet apartment with urinary in 6 urban schools and 16 rural communities			200,000,000	160,000,000	80,000,000	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	CNP - Construction of 6 no 150mm diameter deep water boreholes with solar powered submersible pumps of 7.HP with operational facilities	120,000,000					0
	CNP - Construction of 5 no 150mm diameter hallow water boreholes with solar powered submersible pumps of 3.HP with operational facilities	75,000,000					0
	Construction of 10 No. JICA hand pumps water boreholes in Guinea worm endemicin rural communities of the state.	20,000,000					0
	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS Total	**906,950,000**	**0**	**519,400,000**	**192,000,000**	**112,000,000**	**349,400,000**
							0
52104001	**Small Town Water and Sanitation Agency**						0
	Water Resources and Rual Development						0
	Rehabilitation of non-functional motorised boreholes in Ezeagu, Oji River, Uzo-Uwani, Nsukka, Igbo-Etiti LGAs	30,000,000		30,000,000	32,000,000	33,000,000	95,000,000
	Rehabilitation of non-functional hand pump boreholes in Nkanu East, Nkanu West,Enugu East LGAs	20,000,000		15,000,000	16,000,000	0	31,000,000
	Construction of new motorized boreholes in small towns in Enugu East, Enugu South, Nsukka and Igbo-Etiti LGAs	50,000,000					0
	Construction of public toilets in markets, motor parks and schools to stop open	30,300,000					0
	Small Town Water and Sanitation Agency Total	**130,300,000.00**	**-**	**45,000,000.00**	**48,000,000.00**	**33,000,000.00**	**126,000,000.00**
							0
53001001	**Ministry of Housing**						0
	Housing and Urban Development						0
	Extention of Electrical equipments, poles, warring and Transformers at Akpuoga Nike Satelite Estate	0		140,000,000.00	180,000,000.00	50,000,000.00	370,000,000
	Procurement of surveying equipment, quantity surveyors software, High Target V100 GSSRtk survey system and Plan Printing (Plotter) for printing of drawing	20,000,000		27,000,000	30,000,000	40,000,000	97,000,000
	Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at Akpuoga Nike	150,000,000					0
	Establishment of New Enugu City,	200,000,000					0
	Construction of 2 motorized boreholes and overhead Tank at Legacy Estate, Phase 6 Extention			100,000,000	120,000,000	50,000,000	270,000,000
	Establishment of Mass Housing scheme for low and middle income earners in the State at Agbogugu Awgu and Oji River	153,000,000					0
	Ministry of Housing Total	**523,000,000.00**	**-**	**267,000,000.00**	**330,000,000.00**	**140,000,000.00**	**737,000,000.00**
53010001	**Enugu State Housing Development Corporation**						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Housing and Urban Development						0
	Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise etc and Head Office.	100,000,000		100,000,000	50,000,000.00	50,000,000.00	200,000,000
	Construction of Estate roads at Republic Estate Phase III and Sunrise Estate, Emene	2,000,000,000		1,000,000,000	200,000,000.00	200,000,000.00	1,400,000,000
	Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland Estate phase I, Maryland Estate Phase 2	1,000,000,000		500,000,000	690,000,000.00	-	1,190,000,000
	Rehabilitation of Sewage lines at Abakpa Housing Estate	2,000,000		10,000,000	0	0	10,000,000
	Infrastructural development of coal city Eastern Extension Alliance Estate Independence Layout Phase II			500,000,000	7,500,000,000	7,500,000,000	15,500,000,000
	Infrastructural development of Blossom Estate, Trans Ekulu Phase VII			500,000,000	40,000,000,000	40,000,000,000	80,500,000,000
	Infrastructural development of Gateway Estate, Owo Nkanu East LGA			1,000,000,000	5,000,000,000	6,000,000,000	12,000,000,000
	Infrastructural development of University Estate, Odoru, Nsukka LGA			1,000,000,000	1,000,000,000	-	2,000,000,000
	Infrastructural development of Sports Island, Centenary City, Enugu			1,000,000,000	40,000,000,000.00	40,000,000,000.00	81,000,000,000
	Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural Areas	5,000,000,000					0
	Development of Phase 1 of 7500-One beedroom, two bedroom and three bedroom-Housing Units of Tomorroe is here Housing Estate	5,000,000,000					0
	Enugu State Housing Development Corporation Total	**13,102,000,000.00**	-	**5,610,000,000.00**	**94,440,000,000.00**	**93,750,000,000.00**	**193,800,000,000.00**
							0
60001001	**Ministry of Lands and Urban Development**						0
	Housing and Urban Development						0
	Opening-up of layouts (Golf Annex phase II, Federation Layout I, EMGOZ Estate layout Mbulu Owo Nkanu East)	100,000,000		200,000,000	250,000,000	300,000,000	750,000,000
	Acquisition of New Layout and Housing Estates for Urban and Rural Areas (Heritage Site Miliken Hill etc)	200,000,000		100,000,000	100,000,000	100,000,000	300,000,000
	Purchase of specialist equipment in town planning department: HP Designjet 500 plotter, colourtracprofessional MFP Ready SC 42 large format Scanner	20,000,000					0
	Construction of 8 Nos Conveniences	30,000,000					0
	Information Communication and Technology						0
	Purchase of office equipment 7no Laptop computers, 17 Nos desktop computer, 7Nos printer, 7Nos photocopier, 10 nos UPS, 1No external hard drive and 1 no projector and accessories	15,257,320		23,317,000	7,000,000.00	10,000,000.00	40,317,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Procurement and installation of close circuit television (CCTV)			5,500,000	-	-	
	Procurement and Installation of Solar power			34,300,000	-	-	
	Purchase of 1 no Cenix VR P2340 New Digital Recorder, 1 no EOS4000D Canon			340,000	-	-	
	Power						0
	Purchase and Installation of 100KVA Mikano power generating set	17,324,000					0
	Reform of Government and Governance						0
	Renovation of Office building (D Wing)	8,000,000		15,500,000	0	0	15,500,000
	Purchase of furniture and fittings 15Nos office table, 20Nos armed chair, 20Nos steel file cabinet,7nos air conditioner, 10 no fridge, 20Nos industrial fan, 1 no ceiling fan, 1 no rechargable standing fan, 1No stabilizer	11,000,000		30,200,000	10,000,000.00	8,000,000.00	48,200,000
	Development of subject plan maps for Enugu and Nsukka Urban	50,000,000		50,000,000	30,000,000	20,000,000	100,000,000
	Ministry of Lands and Urban Development Total	**451,581,320.00**	**-**	**459,157,000.00**	**397,000,000.00**	**438,000,000.00**	**1,254,017,000.00**
							0
60002001	**Office of the Surveyor General**						0
	Housing and Urban Development						0
	Completion of Air Survey building	20,000,000		24,000,000	28,000,000.00	34,560,000.00	86,560,000
	Perimeter survey/paracellation of Government Acquired land	85,000,000		102,000,000	122,400,000	163,200,000	387,600,000
	Information Communication and Technology						0
	Purchase of Office Computers Equipment (6 nos laptop, 1 no A3 printer, 2 nos A3 flatbed scanner, 10 no office desktop computers, 2 no servers, 10 nos UPS, 5 nos A4 Hp laserjet	14,251,600		17,220,000	20,665,000.00	24,798,000.00	62,683,000
	Reform of Government and Governance						0
	Purchase of Office Furniture (8 nos Executive tables, 19 no armed wooden chairs, 20 nos armless wooden chairs, 6 nos steel cabinet, 5 nos air conditioners, 2 nos 3 in one reception chairs, 3 nos conference tables)	9,189,560		10,920,000	13,105,000.00		24,025,000
	Office of the Surveyor General Total	**128,441,160.00**	**-**	**154,140,000.00**	**184,170,000.00**	**222,558,000.00**	560,868,000
	Enugu State Geographical Information System (ENGIS)						
	Takeoff Grant for Enugu State Geographical Information System			20,000,000,000	-	-	20,000,000,000
							0
	Enugu State Geographical Information System (ENGIS) Total	**-**	**-**	**20,000,000,000**	**-**	**-**	**20,000,000,000.00**
							0
60003001	**Enugu New City Corporation**						0
	Housing and Urban Development						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Infrastructural Development at Enugu New City	30,000,000,000		15,000,000,000	0	0	15,000,000,000
	Enugu New City Corporation Total	**30,000,000,000.00**	**-**	**15,000,000,000.00**	**-**	**-**	**15,000,000,000.00**
							0
64001001	**Ministry of Budget and Planning**						0
	Information Communication and Technology						0
	Develoment of Integreted Budget Management System	100,000,000					0
	Reform of Government and Governance						0
	Purchase of office equipment (1No scanning machine, steel cabinet, 2 no wall fans, 3 nos refrigerator)	5,000,000	1,400,000	5,000,000	0	0	5,000,000
	FN - UNICEF Counterpart contribution /Capacity Building for Food and Nutrition programmes in the State	200,000,000		200,000,000	0	0	200,000,000
	Purchase of 6 no Laptop			4,800,000			4,800,000
	Purchase of 1No Tricycles for dispatch	650,000		2,500,000			2,500,000
	Development of M&E Framework for the State	10,000,000					0
	Purchase of office Furniture and Fittings for State CARES Coordinating unit (5 nos 2 hp office AC with accessories and installation, 2 nos steel cabinets, 1 no water dispenser, 1 no shredding machine, 72 projector screen, logitech vidoes and audio confrencing system for zoom, 15 nos confrence chairs)	2,000,000					0
	NG-CARES State Coordinating Unit activities			197,400,000			
	Ministry of Budget and Planning Total	**317,650,000.00**	**1,400,000.00**	**409,700,000.00**	**-**	**-**	**212,300,000.00**
							0
Grand Total Economic Sector		**228,135,453,512**	**1,400,000**	**462,068,808,000**	**359,364,050,300**	**347,080,076,200**	**1,165,200,044,500**
	Law & Justice Sector						0
							0
18011001	**Judicial Service Commission**						0
	Information Communication and Technology						0
	Purchase and Installation of V.SAT internet facilities for the JSC & Court Complex premises	2,700,000		2,700,000	0	0	2,700,000
	Reform of Government and Governance						0
	Purchase of Computer Equipment: 8Nos Desktops, 2Nos Photocopiers, 6Nos Laptops, 3Nos 4500 lumen projectors, 20Nos 2000W UPS, 9nos wireless microphones, 9 ns digital camera	14,060,000		13,500,000	13,000,000	0	26,500,000
	Construction of Generator House with Iron			500,000	0	0	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Renovation of the JSC Office building at High Court Enugu			48,220,000	0	0	
	Design, construction and furnishing of 12Nos 5 bedroom duplexes for proposed yearly appointment of Hon Judges in three phases of 8,6 and 6 buildings	400,000,000		200,000,000	500,000,000	500,000,000	1,200,000,000
	Purchase of 3No Gubabi fire proof safe	3,250,000		4,740,000	0	0	4,740,000
	Furnishing of rented apartments for appointment of 12Nos Hon Judges of High Court (10 for High Court and 2 for Customary Court of Appeal)	144,000,000		147,000,000	0	0	147,000,000
	Purchase of 2 No Motorcycles for the despatch of mails	1,300,000		2,000,000	0	1,400,000	3,400,000
	Societal Re-Orientation						0
	Purchase of 1No 8.2KVA Electricity Generating Set for JSC, Enugu	670,000		960,000	0	0	960,000
	Purchase of office furniture for JSC offices (Executive tables, chairs, etc)	1,500,000		3,100,000	2,000,000	0	5,100,000
	Purchase of Office furniture (Refridgerator, Steel Cabinets, etc)	4,200,000					0
	Furnishing of Judicial Service Commission Conference Hall (Air Conditioners, tables, Fans, TV, Stabilizers etc)	10,000,000		30,750,000	0	0	30,750,000
	Purchase and installation of fire fighting equipment and extinguishers	1,700,000		1,700,000	0	0	1,700,000
	Purchase of 1No Toyota Hilux Van for inspection	0		0	42,000,000.00	0	42,000,000
	Judicial Service Commission Total	**583,380,000**	**0**	**455,170,000**	**557,000,000**	**501,400,000**	**1,464,850,000**
26001001	**Ministry of Justice**						0
	Information Communication and Technology						0
	Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Internet facility installation,servers, domain name, hosting platform, networking, provision of stalls, virtual hearing)	50,000,000		420,225,000	500,225,054	450,000,000	1,370,450,054
	Purchase and installation of E-Library and library equipment	14,000,000		15,000,000	16,000,000	16,500,000	47,500,000
	Power						0
	Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGPT	10,000,000					0
	Reform of Government and Governance						0
	Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories	20,000,000		40,500,000	45,000,000	50,000,000	135,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of office furniture/fittings for Enugu State Task Force on Human Trafficking (1 no. Executive table, 1 no executive chair, 2 nos book shelves, 3 filing cabinet, 4 nos visitors chairs, 4 nos office table, 8 nos window blinds, 1 no refridgerator, 1 no GOTV decorder, 1 no land line, 4 nos standing fans, 1 no water dispenser, 1 no buckets with taps, 3 nos air conditioners and 1 no plasma TV.	4,000,000					0
	Purchase of 10 nos security fireproof steel cabinets	10,500,000		10,000,000	10,000,000	0	20,000,000
	Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD building and the office of Enugu State Task Force on Human Trafficking	0					0
	Revision of Enugu State Laws.			250,000,000	360,000,000.00	365,000,000.00	
	Renovation of the Ministry of Justice building, landscaping of her surrounding.			40,000,000.00	45,000,000.00	45,000,000.00	
	Purchase of office equipment for Enugu State Task Force on Human Trafficking (2 nos computers, 2 nos printers, 1 no photocopying machine and 1 no power generating	2,680,000		2,810,000	3,000,000	3,200,000	9,010,000
	Furnishing and equipping of zonal DPP offices and other Departmental offices	10,000,000					0
	Ministry of Justice Total	**121,180,000.00**	**-**	**778,535,000.00**	**979,225,054.00**	**929,700,000.00**	**1,582,460,054.00**
							0
26007001	**Citizens' Rights and Mediation Centre**						0
	Reform of Government and Governance						0
	Purchase and installation of 40Nos wireless networked microphone for 2Nos 20 Seater Conference rooms	3,054,000					0
	Purchase of 11 (CG 125/150) Motorbikes for dispatch of mails	7,150,000					0
	Purchase of office equipment (5Nos Printers, 3Nos Photocopiers and 20 nos desktops	3,171,200		1,400,000	1,500,000	1700000	4,600,000
	Purchase of 1No Fire proof steel cabinets	4,810,000		2,000,000	2100000	2100000	6,200,000
	Citizens' Rights and Mediation Centre Total	**18,185,200.00**	**-**	**3,400,000.00**	**3,600,000.00**	**3,800,000.00**	**10,800,000.00**
							0
26007002	**Administrator-General/Public Trustees**						0
	Reform of Government and Governance						0
	Furnishing of AG/PT offices (conference hall,big double jointed confrence tables of 20 seaters, 20 armed padded chairs, 3 no Nexus industrial fan, 5 nexus 1.5 inverter air Conditioners and fittings)	3,240,000					
	Purchase of 3No (CG125/150 motorbikes for dispatch of mails by the bailifs)	1,950,000					
	Procurement of Office Equipment 6No Printers, 1No Photocopiers, 6 no Fireproof Cabinet S/M (4Draweres)	3,288,000		16,000,000	16,500,000	17,000,000	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Administrator-General/Public Trustees Total	**8,478,000.00**	**-**	**16,000,000.00**	**16,500,000.00**	**17,000,000.00**	**-**
26051001	**Enugu State High Court**						0
	Power						0
	Purchase of 4No 27KVA sound proof Perkings Generators for Hon. Judges and Multi door Court Building	30,000,000		30,000,000	32,000,000	35,000,000	97,000,000
	Reform of Government and Governance						0
	Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded executive table and tables, Plastic vertical curtain, 106 nos office wall dressing mirrow, air conditioners, 10 fire prof cabinate, 10 metal cabinate)	20,000,000		20,000,000	20,500,000	21,000,000	61,500,000
	Purchase & Installation office Equipment (15Nos Computer, 97 Nos Verbatim Reporting Machines and automatic capture machine, 10 nos HP printer,10 nos sharp photocopying machine, 5 nos blue pencil shredding machine, 10 nos mustel 600CP scanner and 1 no projector) for high court	4,050,000		3,850,000	4,000,000	4,000,000	11,850,000
	Purchase of fire fighting equipment (137No 9kg Gas Co2 Fire Extinguishers)	550,000		550,000	600,000	650,000	1,800,000
	Purchase of communication equipment for Judges (135No Mobile communication equipment)	0		550,000.00	600,000.00	650,000.00	1,800,000
	Construction of office building: 3Nos high court buildings in Udi, Owo and Amagunze divisions, 6Nos Magistrate Courts building in Amechi Idodo, Nike, Orba, Nara, Ozalla, and owo Communities	206,705,038		41,419,000	408,700,000	610,000,000	1,060,119,000
	Rehabilitation of Post House of 10 Hon. Judges to be appointed in 2024	10,000,000		10,000,000	22,000,000	25,000,000	57,000,000
	Construction of Court	0					0
	Rehabilitation/Repair of Magistrate Court Buildings at Awgu, Udi, Amuri, Ezeagu and Ibagwa-Aka	0		10,000,000.00	12,000,000.00	15,000,000.00	37,000,000
	Purchase of 3No Motocycles/2No. Tricycles for Court bailiffs	0		3,500,000.00	4,000,000.00	4,500,000.00	12,000,000
	Purchase of 1No.18 Seaters Toyota for Judicary	0		30,000,000.00	45,000,000.00	50,000,000.00	125,000,000
	Purchase of 10No Hpprinters	0					0
	Purchase of Van (1 no Toyota Hilux van for protocol officers)			25,000,000.00	25,500,000.00	26,000,000.00	
	Purchase of Trucks (1 no 17 tonne water tankers)			25,000,000.00	25,500,000.00	26,000,000.00	
	Purchase of 10Nos Mustel 600CP Scanners	0					0
	Purchase of 1 No Projector for High Court of Justice, Enugu Auditorium	0		200,000.00	250,000.00	300,000.00	750,000
	Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centre, Purchase and installation of IT equipment at Legal Research Centre, Design and hosting of State Judiciary Website	0		12,000,000.00	14,000,000.00	15,000,000.00	41,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Acquisition of Computer Software application in law, account and administration	500,000		500,000	600,000	700,000	1,800,000
	Purchase of 10No sharp Photocoping Machine	0					0
	Purchase of 5Nos Blue Pencil Shreding Machine	0					0
	Purchase of Library books and Equipment: LB-SBW steel book wheel, disassembly steel cabinets, reading desk, metal mobile filing storage, metal bookshelf, metal book	1,100,000		1,100,000	1,200,000	1,300,000	3,600,000
	Purchase of security Equipment (CCTV, human scanning implements, Pen tear gas,	1,200,000		1,200,000	1,300,000	1,400,000	3,900,000
	Purchase of Gubabi safe for Enugu North, South and East Magistrate Court, probate registry and multi door court house	800,000		850,000	900,000	950,000	2,700,000
	General Landscaping, Furnishing and Equiping of 10 No. Magistrate courts with attached registry in Adani, Agbani,Amagunze, Awgu, Enugu Ezike, Ikem, Nsukka High Court, Nsukka Magistrate Court, Obollo Afor, and Oji	100,000,000		20,000,000	400,000,000	600,000,000	1,020,000,000
	Purchase of vehicles for Magistrates, directors and others	0		100,200,000.00	200,000,000.00	0	300,200,000
	Enugu State High Court Total	**374,905,038**	**0**	**335,919,000**	**1,218,650,000**	**1,437,450,000**	**2,839,019,000**
							0
26052001	**Customary Court of Appeal**						0
	Enhancing Skills and Knowledge						0
	Purchase of law library and periodicals	9,000,000		13,000,000	0	0	13,000,000
	Reform of Government and Governance						0
	Purchase of office Equipments for Customary Court of Appeal, Enugu.			6,137,000.00	0	0	
	Furnishing of 9Nos Customary Courts across the State	0		52,287,000.00	0	0	52,287,000
	Construction of car park for Hon. Judges of Customary Court of Appeal, Enugu	8,000,000					0
	Construction, furnishing and Equiping of Modern Hall at the Customary Court of Appeal Headquarters Enugu for workshops, confrences and swearing in of Customary Court	102,515,253					0
	Customary Court of Appeal Total	**119,515,253**	**0**	**71,424,000**	**0**	**0**	**65,287,000**
#VALUE!							0
Grand Total Law and Justice Sector		**1,225,643,491**	**0**	**1,660,448,000**	**2,774,975,054**	**2,889,350,000**	**5,962,416,054**
	Regional Sector						0
65001001	**Enugu Capital Territory**						0
	Environmental Improvement						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Removal of all structures on the sanitary drain channels, Reconstructing and Rechanneling of all drains -Phase 1 Uwani and Achara layout Enugu South	100,000,000					0
	Desilting of water ways within the capital city	200,000,000		75,000,000	75,000,000	75,000,000	225,000,000
	Provision of 100 units of ultra-modern bus shelters: 600mmx1800mm with 24 meter lay-bye (enough to accommodate 2 BRT Buses), 2 metre height, rendered concrete base, 150mm tubular steel, traslucent dunpalon sheet roofing and embeded gutter	80,000,000		368,800,000	768,800,000	384,400,000	1,522,000,000
	Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper	197,550,000		150,550,000	150,000,000	100000000	400,550,000
	Relocation of slums - Clearing / Evacuation of slums identified within the Capital city - Phase 1&2	100,000,000		150,000,000	80,000,000	60,000,000	290,000,000
	Greening and Tree planting phase 1 -Okpara Av., Abakiliki Rd, Ebano , Ogui Rd, Bisalla Rd, Rangers Av., Okpara Sq., Ezilor Rd, Nza street, Independence L/out, Chime Av.	100,000,000					0
	Housing and Urban Development						0
	Management and development of City Infrastructure (Development Control)	500,000,000		100,000,000	500,000,000	400,000,000	1,000,000,000
	Fencing at New Artisan -6.7824 hectres, 998 x 12 metres perimetre fencing wall			700,000,000	385,000,000	0	
	Relocation of all motor parks out of the city: (Design and consultancy)	25,000,000					0
	Beautification and remodelling of Monuments at All Saints Church (60m²) - installation and beautification of a 12 foot Polo Player on Horse - Back ii)Park Avenue roundabout - installation and beautification of a 12ft emerald plaited Horse Head drinking water at Park avenue roundabout iii)New market roundabout - replication of existing Coal Miners' structure by 13ft x 6ft height and re-installation of its concrete structures and beautification.	50,000,000					0
	Deployment of SMS based automated building plan approval status confirmation system within Data office of ECTDA- purchase and installation of GMS SMS Gateway, Middle software, Airtime subscriptions, System integration, Solar System, 10Kva 12V pure sine Wave inverter, 2 units 200Ah 20kv lithium Batteries, 20 units 150w Solar panels(Mono), 20Ah charger controller, accessories and installation.	25,000,000		10,000,000	5,000,000	0	15,000,000
	Reform of Government and Governance						0
	Purchase of office Equipment - 6 no. HP computers, 6 no. HP Printers, 6 no UPS and 6 no. Laptops	6,000,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Design and consultancy of low income mass housing in the evacuated slum areas	60,000,000					0
	Enugu Capital Territory Development Authority Total	**1,443,550,000**	**0**	**1,554,350,000**	**1,963,800,000**	**1,019,400,000**	**3,452,550,000**
							0
Grand Total Regional Sector		**1,443,550,000**	**0**	**1,554,350,000**	**1,963,800,000**	**1,019,400,000**	**3,452,550,000**
							0
	Social Sector						0
13001001	**Ministry of Youth and Sport**						0
	Reform of Government and Governance						0
	Renovation of Nnamdi Azikiwe Stadium complex	90,000,000		10,000,000,000	0	0	10,000,000,000
	Repair of lighting system at Nnamdi Azikiwe stadium	20,000,000					0
	Renovation of Sports Council			200,000,000	550,000,000	600,000,000	1,350,000,000
	Renovation of NYSC Infrastructure Camp Awgu	100,000,000		100,000,000	150,000,000	165,000,000	415,000,000
	Youth						0
	Renovation of 5No dysfunctional toilets at Nnamdi Azikiwe Stadium	40,000,000					0
	Replacement of 3500No broken seats at the Nnamdi Azikiwe Stadium main bowl	20,000,000					0
	Repair of Electronic score board at Nnamdi Azikiwe Stadium	20,000,000					0
	Installation of synthetic mondo athletic track in the main bowl of Nnamdi Azikiwe	450,000,000					0
	Purchase of secondary schools sports facilities/ Equipment	160,707,000					0
	Maintenance of New Turf at Nnamdi Azikiwe Stadium	15,000,000					0
	Re-sizing of Nsukka Stadium	60,000,000					0
	Construction of sports center at Nkanu East LGA	300,000,000					0
	Construction of Parade ground at NYSC Camp at Awgu	50,000,000					0
	Installation of Tartan Track at Aninri Stadium	50,000,000					0
	Establishment of skill acquisition center at three senatorial zones in Enugu	0		260,000,000.00	500,000,000	600,000,000	1,360,000,000
	Ministry of Youth and Sport Total	**1,375,707,000**	**0**	**10,560,000,000**	**1,200,000,000**	**1,365,000,000**	**13,125,000,000**
							0
13002001	**Rangers Management Corporation**						0
	Reform of Government and Governance						0
	Purchase of training kits and equipment	7,000,000		9,000,000	10,000,000	11,000,000	30,000,000
	Purchase of communication Equipment (including accessories for zoom conference	3,500,000		5,000,000	3,000,000	5,000,000	13,000,000
	Provision of seat around Rangers Training pitch	5,000,000		6,000,000	3,000,000	3,000,000	12,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of Fence around Uwani Trainig Pitch	0					0
	Purchase of 5 computer equipment and accessories	5,000,000		6,000,000	3,000,000	5,000,000	14,000,000
	Beautification of Rangers office, landscaping and asphalting the road within			15,000,000	0	0	15,000,000
	Purchase of 1 no photocopier			2,000,000	0	0	
	Purchase of 1No 3.5KVA Power Generating Set	300,000					0
	Rangers Management Corporation Total	**20,800,000.00**	**-**	**43,000,000.00**	**19,000,000.00**	**24,000,000.00**	**84,000,000.00**
1.3E+07	**Games Village Awgu**						
	Youth						
	Revamping of Awgu Games Village	-	-	3,000,000,000.00	-	-	**3,000,000,000.00**
		-	-				-
	Games Village Awgu Total	**-**	**-**	**3,000,000,000.00**	**-**	**-**	**3,000,000,000.00**
14001001	**Ministry of Children, Gender Affairs and Social Development**						0
	Gender						0
	Renovation and furnishing of other offices in the Ministry of children, Gender Affairs and Social Development (MCGASD) headquarters with tilling, painting,POP, chairs, tables, Air-conditioner etc	10,000,000		20,000,000	0	0	20,000,000
	Purchase of office equipment: 4 nos laptop, 4 nos printers, 2 nos photocpier, 2 no projector and projector screen, 2 no canon EOS camera and 2 public address system	0		9,000,000.00	-	0	9,000,000
	Purchase of office funitures for office hall: 25 no tables and 250 nos seats			19,000,000.00	-	0	
	Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the State (FSP Medical Centre,Oasis of Hope Centre, FSP Skill Centre)	50,000,000					0
	Climate Change Knowledge Immersion Programme for Rural Women through Skill acquisition	50,000,000					0
	CNP - Establishment of children recreational park/centre in the State	20,000,000					0
	Procurement of 50 No of walking Aids, wheelchairs, 15 guidecain, 15 Hearing Aid, 30no crutches 50 nos Braille for special need children and persons with disabilities across the 17 LGA in the state.	25,000,000					0
	Purchase of media equipment for Information dissemination in Ministry Headquarter (HQ) Video machine canon EO Camera,wireless megaphone, office phone, laptop, computer, projector,Desktop and UPS	2,000,000		20,000,000	10,000,000.00	0	30,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 1000 no shelter kits to promote the well-being of sexually Assulated/ Raped victims, Beggars and Lunatics across the state			20,000,000	15,000,000.00	10000000	
	Purchase of 60 no sewing machine, 40 nos oven, 40 nos gas cooker and 30 nos cake mixer for empowerment of women and gilrs across the 17 LGAs in the state			20,000,000	14,000,000.00	0	
	Production and Erection of bill boards on GBV, child protection, mental health seminars and drugs abuse in 3 senatorial zone.	10,000,000		10,000,000	10,000,000	10,000,000	30,000,000
	Reform of Government and Governance						0
	Provision of Educational materials for 1,000 Nursery School headed homes (Orphans & vulnerable children) in each senaterial zone ie 3,00 in whole state, bags, sandals, lunch box and plates, water can, book (exercise & text) pencil & Eraser, etc	20,000,000					0
	Purchase of food items/food processors for the promotion of Nutrition Relevance in the state through campaigns aimed at changing attitudes and practices of food sharing in favour of mothers and children, me involvement in child care and grandmothers/mother-inlaws on optimal Nutrition Practices.			51,000,000	35,000,000	30,000,000	116,000,000
	Establishment of women resources centre (Purchase of 2 nos cabinet, 2 no laptop, 2 nos Air conidtioner and 1 NOS 8.5KVA generator			7,000,000			7,000,000
	Purchase of survey equipment: eg Capi (Mapping and Needs Assessment of PWD, HIV, Widows, OVC, Elderly and Children Homes) across the State			20,000,000	0	0	20,000,000
	Climate Change Knowledge Immersion Programme for Rural Women(across the 17 LGAs)			20,000,000	0	0	20,000,000
	Construction of 4 number Toliet Facilities and Fittings			10,000,000	0	0	10,000,000
	Production and printing of WEE Policy			20,000,000	0	0	20,000,000
	Equipping of rehabilitation centre Emene: 100 no matteras and bed frame, 30 nos blanket, 10 nos sewing machine, 10 no hand machine and 10 no button hole machine			15,000,000	0	0	15,000,000
	Equipping GBV situation room in Ministry of Children, Gender Affairs & Social Development with Server (HP DL 360 G10 4210R INTEL XEON 10 CORE SERVER, 2 nos Stabilizer century 20W,1 no 2hp Air Conditioner, 3 nos chairs and 4	6,000,000		5,000,000	0	0	5,000,000
							0
	Ministry of Children, Gender Affairs and Social Development Total	**193,000,000.00**	**-**	**266,000,000.00**	**84,000,000.00**	**50,000,000.00**	**302,000,000.00**
							0
17001001	**Ministry of Education**						0
	Enhancing Skills and Knowledge						0
	Renovation of 10 no classroom blocks	10,000,000		20,000,000	10,000,000	0	30,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Renovation of two nos male dormitories, 1 hostel A of sixty capacity and hostel B of fifty capacity	5,000,000		15,000,000	10,000,000	0	25,000,000
	Renovation of 1 female dormitory, hostel A of 40 capacity	15,000,000		20,000,000	10,000,000.00	20,000,000.00	50,000,000
	Construct and equip 34 nos new technical and vocational Education schools and 34 new high school	4,000,000,000					0
	Construct and equip 3 nos science Technical, Engneering and Mathematics high schools on in each senatorial zone	400,000,000					0
	Intergration of the special school for the learners with special needs into the smart schools in 260 wards.	400,000,000		400,000,000	200,000,000	100,000,000	700,000,000
	Purchase of 150 pieces tablets	9,000,000		37,500,000	0	0	37,500,000
	Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of office tables chairs)	6,120,000					0
	Construction of 1 no borehole with solar installation at special education center coal			25,000,000	0	0	25,000,000
	Construction and equipping of a vocational unit of 40 capacity at special educationcenter coal camp			60,000,000	0	0	60,000,000
	Construction of 4 nos teachers 2 beadroom apartments at special education center coal camp			30,000,000	0	0	30,000,000
	Refurbishment of the Head offices, zonal, area and centre office			45,000,000	0	0	45,000,000
	Digitalization of the state Education Management Iformation Syatem (emis) 3 nos core i5 laptops, 3 nos hp all in one 22 inches desktop computers and 300 tablets.			80,400,000	40,000,000	0	120,400,000
	Setup Ministry of Education digital hub			98,000,000	0	0	98,000,000
	Setup Ministry of education hybrid Library			102,000,000	0	0	102,000,000
	Reconstruction of school fence at spexcial education center coal camp			30,000,000	20,000,000	0	50,000,000
	Environmental Improvement						0
	Renovation and water reticulation of Minitsry of Education Head Office	5,000,000					0
	Information Communication and Technology						0
	Purchase of office Equipment:(53 laserjet printers, 30 laptops, 1 nos digital recorder, 53 nos desktop computers and peripherals,3projectors, 3 nos projector screen, 2 nos colored printers)	16,120,000		20,000,000	0	0	20,000,000
	Reform of Government and Governance						0
	Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of desktop computers, 1 projector and screen, 2 photocopying machines, 2	0		150,000,000.00	0	0	150,000,000
	Ministry of Education Total	**4,866,240,000.00**	**-**	**1,132,900,000.00**	**290,000,000.00**	**120,000,000.00**	**1,542,900,000.00**
							0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
17003001	**Enugu State Universal Basic Education Board**						0
	Economic Empowerment Through Agriculture						0
	Procurement of Agriculture equipment to all public primary and Junior secondary	87,000,000		50,000,000	87,000,000	87,000,000	224,000,000
	Enhancing Skills and Knowledge						0
	Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	0		200,000,000.00	100,000,000.00	0	300,000,000
	Renovation of 88No dilapidated 5 classroom blocks across the State	1,090,947,742		1,090,947,000	80,000,000.00	60,000,000.00	1,230,947,000
	Scope and survey 700 Public Primary and Junior Secondary Schools	0					0
	Construction of 16No 4 room WC squatting toilet with overhead tank	60,000,000		80,000,000	0	0	80,000,000
	Procure and distribute 9,000 registers to Public Primary Schools	8,000,000					0
	Procurement of equipment for Enrolment drive campaign on inclusive	0		20,000,000.00	5,000,000.00	3,500,000.00	28,500,000
	Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)	44,000,000					0
	Renovation of 47 units dilapidated 6 classroom blocks	384,180,000		590,000,000	425,000,000	425,000,000	1,440,000,000
	Procure & distribute 2,000 teachers desk, 6,000 arm & armless each	189,700,000					0
	Procure and distribution 4,000No Plastic Lockers and Chairs for public primary and Junior secondary	146,000,000					0
	Procure and distribute 60 sets of office furniture	0					0
	Print, purchase and distribute Quality Assurance instruments, manuals and equipment	86,100,000		91,500,000	50,000,000	25,000,000	166,500,000
	Procure and distribute 15,000 diaries to Public Primary Schools	10,000,000					0
	Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE	0		548,000,000.00	0	0	548,000,000
	Procure and distribute 2,500 ECCDE tables and chairs	97,000,000					0
	2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the	2,500,000,000		3,609,300,000	3,555,000,000.00	3,555,000,000.00	10,719,300,000
	Procure and install solar inverter in ENSUBEB Head Quarters	15,000,000					0
	CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey, 6 classroom block for primary and 6 classroom block fro junior secondary in the 250 wards in the 17 LGAs	115,750,000,000		100,253,917,000	10,525,391,773	10,525,391,773	121,304,700,546
	Procurement of 1226 visitors booklets for distribution to schools	2,452,000					0
	Procurement of 1 no photocopying machines and 2 no printers for school services department	1,260,000					0
	Procurement of 3 nos office seats (swivel) for Director of school services, Advisory Service unit and ECCDE	450,000					0
	2% UBEC/ENSUBEB Counter part Project/M&E	100,249,000					0
	Print and distribute 6,000 copies of continous assessement report booklet for public primary schools	5,000,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Print and distribute 500 Library manual for all Public Primary and Junior secondary	7,000,000					0
	Equipping of the smart school across the 260 polital wards in the State			146,489,000,000	2,000,000,000		
	2% UBEC/ENSUBEB Counter part Project/M&E	0		71,092,000.00	71,092,852.00	71,092,852.00	213,277,704
	Reform of Government and Governance						0
	Drilling of 4 boreholes for public primary and Junior secondary schools	642,251,000		79,200,000	96,000,000	0	175,200,000
	Procurement of 1 No Lawn mower			1,500,000	0	0	1,500,000
	Extension of solar lighting to all ENSUBEB offices			20,000,000	0	0	20,000,000
	Expansion of CCTV coverage to enhance security/survellance in ENSUBEB			5,000,000	0	0	5,000,000
	Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)			99,800,000	0	0	99,800,000
	Renovation of ENSUBEB Office Complex			250,850,000	120,000,000	0	370,850,000
	Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound			500,000,000	0	0	500,000,000
	Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSUBEB Headquarters 2. Procurement of 8 No printers for various Departments @ N300,000 each 3. Procurement of 8 No phpotocoping machines for various Departments of the Board @ N618,000 each			11,880,000	0	0	11,880,000
	Provision/installation of Server at EMIS Unit and networking of ENSUBEB			10,000,000	0	0	10,000,000
	Intervention on disasters preparedness/ resilience on re-roofing of classroom blocks and equipment damaged by wind in Smart Schools			150,000,000	120,000,000	120,000,000	390,000,000
	Emergency Management and intervention to Public Basic Schools			200,000,000	180,000,000	230,000,000	610,000,000
	Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Procurement of 1 set of Public Address system for School Services Department 3. Procurement of equipment for training			1,200,000	0	0	1,200,000
	Digitalization of ENSUBEB library (Procurement of e-library books and journals)			26,600,000	5,000,000	0	31,600,000
	Procurement of 8 No plasma TVs and repair of 3 ceiling fans			4,500,000	0	0	4,500,000
	Furnishing of offices	20,000,000					0
	Procure and distribute 7 laptops for PRS Department	3,290,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments, 17 LG Guidance and Counsellors and 10 LGEA Education Secretaries @ N690,000 each 2. 23 laptops (2 for Pupils Performance Team, 7 for Quality Assurance Dept, 7 for PRS and School Services Departments and 7 for other Heads of Units) @N550,000 each 3. Provision of Rowutr 6 @ N2,500,000			57,814,000	0	0	
	Provision of office furniture 1. Procurement of 12 No steel cabinets for various offices, including Executive Chairman's Office 2. Procurement of 10 No office conference tables for LGEAs @ 480,000 each. 3. Procure and distribute 2000 teachers desk, 1,000 arm & armless each 4. Procure and distribute 4000 No Plastic Lockers and Chairs for public primary and Junior secondary schools 5. Procurement of office seats: 3 No swivel for Director of School Advisory Service Unit and ECCDE @N300,000 each and 22 No library seats @ N70,000 each. 6. Procure and			100,000,000	0q	0	
	Procurement and Installation of inverter in ENSUBEB Headquarters			25,000,000	0	0	
	Enugu State Universal Basic Education Board Total	**121,249,879,742**	**0**	**254,637,100,000**	**17,419,484,625**	**15,101,984,625**	**138,486,755,250**
							0
17008001	**Enugu State Library Board**						0
	Enhancing Skills and Knowledge						0
	Rehabilitation of Zonal Library at Nsukka	2,500,000		5,000,000			5,000,000
	Rehabilitation Awgu Zonal Library	2,500,000		5,000,000			5,000,000
	Procure Books and Journals	3,000,000		3,000,000			3,000,000
	Establishment of E-Library	50,000,000		50,000,000			50,000,000
	Perimeter fencing	20,000,000		10,000,000			10,000,000
	Enugu State Library Board Total	**78,000,000.00**	**-**	**73,000,000.00**	**-**	**-**	**73,000,000.00**
17009001	**Examinations Development Centre**						0
	Housing and Urban Development						0
	Reconstruction of Office Building to one storey Building	38,075,640		60,000,000	63,000,000	66,000,000	189,000,000
	Reform of Government and Governance						0
	Construction of shelve with cement pavement for safe keeping of printing school	5,500,000		5,500,000	6,000,000	6,000,000	17,500,000
	Purchase of 8 Nos of Laptop Computer (HP)			4,640,000	4,720,000,	4,800,000	
	Purchase of 4 nos printer (Hp Laserjet MFP 1359)			1,100,000	2,280,000	2,400,000	
	Construction of shelve boxes for safe keeping of certificates	2,500,000		2,500,000	6,000,000	6,000,000	14,500,000
	Examinations Development Centre Total	**46,075,640.00**	**-**	**73,740,000.00**	**77,280,000.00**	**85,200,000.00**	**221,000,000.00**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
							0
17010001	**Agency for Mass Literacy**						0
	Enhancing Skills and Knowledge						0
	Setting up of vocational skill acquisition/literacy Centres for Adult and Out of School Youth/Interested Members in the 6 Educational Zones (sewing machine, weaving machine, pressing iron, large scissors,measuring tape, cooking gas)	2,000,000		2,000,000	2,000,000	0	4,000,000
	Reform of Government and Governance						0
	Reconstruction of office building/Vocational Skill Acquisition Centre in SAME Office	7,000,000		12,000,000	10,000,000	0	22,000,000
	Purchase of Generating Plant for SAME Office/Literacy/Vocational skill Centre	700,000		1,000,000	0	0	1,000,000
	Purchase of office furniture for SAME office/literacy/vocational skills acquisition	2,312,765		2,000,000	20,000,000.00	0	22,000,000
	Agency for Mass Literacy Total	**12,012,765.00**	**-**	**17,000,000.00**	**32,000,000.00**	**-**	**49,000,000.00**
							0
17018001	**Enugu State Polytechnic Iwollo**						0
	Economic Empowerment Through Agriculture						0
	Construction of Meteorology station.	6,000,000					0
	Enhancing Skills and Knowledge						0
	Construction of Buildings (600 capacity Iwollo Hostel, 1000 capacity auditorium, clearing, stumping and creation of Access roads)	700,000,000		180,000,000	200,000,000	220,000,000	600,000,000
	Establishment of school of Agriculture at Udenu	200,000,000					0
	Rehabilitation and equiping of Enterpreneurship Develoepment center (skill Acquisition, Fashion Designing, tractor repairs etc)	10,000,000		10,000,000	10,000,000	10,000,000	30,000,000
	Rehabilitation of bore hole and Reticulation of water in d Iwollo campus.	0		2,500,000.00	7,500,000.00	7,500,000.00	17,500,000
	Construction, Installation of Polytechnics Advertorial Bill Boards (4Nos) for the 3 Senatorial Zones, and Enugu Metropolise	20,000,000					0
	Purchase of Electricity Transformer (1No 500KVA and 1No 300KVA)	15,000,000					0
	Improvement to Human Health						0
	Provision and equipping of medical centre	30,000,000					0
	Reform of Government and Governance						0
	Construction of wo story building for Civil Engineering Department (Fencing, Claering, stumping and creation of Access road)			240,000,000	250,000,000	250,000,000	740,000,000
	Purchase of 4 nos of brand new Tractors with implements			180,000,000	185,000,000	185,000,000	550,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of office buildings, Fencing, Clearing, Stumping and creation of access road, construction of Veterinary clinic, Farm shade, poultry house, piggry House, concrete pond, cattle spray race, 2 nos blocks of 8 lecture hall, 2 floors library building, engineering workshop and green house	300,000,000		0	0	0	0
	Purchase and Installation of Accounting Software (SAGE 500)	6,000,000		3,000,000	0	6,000,000.00	9,000,000
	Provision of library equipmement & books, 250Nos computers for upgrading of e-leraning & E-Library. Provision of CBT center	50,000,000		22,000,000	0	15,000,000	37,000,000
	Purchase of Vehicles (6 nos Toyota camry, 2 nos staff buses, 2 nos operational/Project vehicles, 2 nos equip Ambulance vehicle)	0		60,000,000.00	60,000,000.00	60,000,000.00	180,000,000
	Purchase of Agric Input and Horticultural crops for Iwollo	61,500,000		45,000,000	45,000,000.00	45,000,000.00	135,000,000
	Provision/Upgrade of office, labouratory, workshop and classroom equipment for the re-accreditation of 12 existing courses and accreditation of 10 new courses	200,000,000		100,000,000	100,000,000.00	100,000,000.00	300,000,000
	Provision, renovation and furnishing of general Offices and conviniences	40,000,000					0
	Youth						0
	Purchase of sports and recreational development equipment in Iwollo	20,000,000		8,000,000	8,000,000.00	8,000,000.00	24,000,000
	Enugu State Polytechnic Iwollo Total	**1,658,500,000**	**0**	**850,500,000**	**865,500,000**	**906,500,000**	**2,622,500,000**
							0
17019001	**Enugu State College of Education**						0
	Enhancing Skills and Knowledge						0
	Rehabilitation / Renovation of 2 no. Hostel building	30,000,000		40,000,000	0	0	40,000,000
	Purchase of 8 no. Dell core 17 laptops for ICT Dept	6,440,000		6,800,000	0	0	6,800,000
	Purchase of Communication Equipment, 2 no. multimedia projector and 1 no. video editing suit and Electric Kiln for School of Vocational Education; 1no multimedia ACER Projector P1173 3000 LUMENS with 1no projector/TV stand for Library	540,000		900,000	0	0	900,000
	Construction of standard meeting pitch for Physical and health education department	30,000,000					0
	Construction of box culvert at Agric Education department	8,000,000		9,000,000	0	0	9,000,000
	Accreditation of 17 Degree and 16 NCE Programmes in the College	150,000,000		70,000,000	0	0	70,000,000
	Construction of 300 bed space hostel for male students			300,000,000	250,000,000.00	300,000,000.00	850,000,000
	Purchase of 100 no. class room desk for the school of Technical			15,540,000	0	0	15,540,000
	Information Communication and Technology						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of E-learning Equipment for easy learning, development of e-learning software/ licensing, 2 nos, digital e-board 82 multi touch interactive white board	20,000,000		32,500,000	0	0	32,500,000
	Reform of Government and Governance						0
	Purchase of office Equipment, 5 nos colored printers, 5 nos photocoying machines, 2 nos. Numbering machines (15 digit 215) 2 nos sanyo Paper Shreddeer, 1 no Spiral binding machine for Library department	5,100,000		5,500,000	0	0	5,500,000
	Purchase of 6 nos. Rush 1.5 LATFS High grade for six (6)Principal officers and 1No Toyota Starlet cars for bursary and Library department	150,000,000					0
							0
	Enugu State College of Education (Technical) Total	**400,080,000.00**	**-**	**480,240,000.00**	**250,000,000.00**	**300,000,000.00**	**1,030,240,000.00**
							0
17021001	**Enugu State University of Science and Technology (ESUT)**						0
	Enhancing Skills and Knowledge						0
	Perimeter fencing Fencing of 15Km Sch. Premises	0		400,000,000.00	400,000,000.00	400,000,000.00	1,200,000,000
	Construction of 6 classrooms and Auditoroum block	301,000,000		301,000,000.00	316,050,000.00	331,852,500.00	948,902,500
	Construction of 4 laboratories	200,000,000		15,980,000.00	16,779,000.00	17,617,950.00	50,376,950
	Water Resources and Rual Development						0
	Water reticulation to all faculties and students hostels	0		44,254,000.00	46,467,617.47	48,790,998.34	139,512,616
	Provision of 2 more boreholes and reserviour	0				0	0
	Enugu State University of Science and Technology (ESUT) Total	**501,000,000.00**	**-**	**761,234,000.00**	**779,296,617.47**	**798,261,448.34**	**2,338,792,065.81**
							0
17021003	**State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)**						0
	Enhancing Skills and Knowledge						0
	Architecture & Quantity Survey Laboratory and Teaching Equipment	0		14000000	56250000	14062500	84,312,500
	Pharmacy Laboratory and Teaching Equipment	0		4500000	88994000	41600000	135,094,000
	Medical & Basic Science Laboratory and Teaching Equipment	0		25000000	33000000	42000000	100,000,000
	Engineering Laboratory and Teaching Equipment	0		11000000	24000000	16000000	51,000,000
	E-Library set up facilities and equipment procurement of books, subscription for journals, library data base, computers	15,000,000					0
	Procurement of Office Equipment (Laptops, desk tops etc0 for University principal	25,000,000					0
	Information Communication and Technology						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Provision of Laboratory and scientific Equipment for Faculties of (Science and Basic Health)	523,000,000		35,000,000	120,000,000	29,000,000	184,000,000
	Data and power back-up devices, workstation facilities, server operation system and datatbase			6,900,000	0	0	6,900,000
	Procurement of Hospital Management Software and hardware accessories	25,000,000					0
	Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet and wifi	25,000,000					0
	Power						0
	Procurement of three (6) units of Sound Proof England Perkins GMG generators (350kva (1unit),100 kva generators (5units	50,000,000					0
	Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inverters and charge controllers all arranged to capture solar energy and generate electric power.	40,000,000					0
	Visitors and mail management system for automation of the entire process of visitor management and mail tracking system	3,200,000					0
	Procurement of Office Furniture (Tables, Chairs,air conditioners,file cabinets, Gubabi safe etc) for University principal officers and their staff)	30,000,000					0
	Construction of works services workshop 350sqm reception, 6 nos single offices, general offices, workshop, restroom and lounge	50,000,000		300,000,000	0	0	300,000,000
	Construction of university library reception, General reading hall, group study, audio-visual rooms, cybercafe/computer labs, boardroom, lounge, seminar room, bookstore, sorting, exhibition hall, offices, 2 nos general offices, 4 nos restrooms	750,000,000		468,000,000	0	0	468,000,000
	Construction of Central stores building with offices for passages and 4 nos restroom	100,000,000					0
	Purchase of 2 No. Toyota Hilux for vice chancellor and works service	34,000,000					0
	State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS) Total	**1,670,200,000.00**	**-**	**864,400,000.00**	**322,244,000.00**	**142,662,500.00**	**1,329,306,500.00**
17033001	**Institute of Management and Techonology (IMT)**						0
	Enhancing Skills and Knowledge						0
	Purchase of teaching/learning aids (projectors, loud speake etc	20,000,000		25,000,000	35,000,000	36,000,000	96,000,000
	Completion and Roofing of Industrial Center Main Structure	0		21,000,000.00	30,000,000.00	32,000,000.00	83,000,000
	Renovation of existing office blocks: Examiniation, Admission,and students Affairs, cash office abd records, fine and Applied arts and students union governmrnt block.	50,000,000					0
	Purchase of Accreditation Equipment and Materials Campus 3	30,000,000		37,100,000	41,000,000	42,000,000	120,100,000

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Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Re-roofing of Computer Science Department Building			12,000,000	39,200,000	39,200,000	90,400,000
	Reconstruction of Food Technology & Electrical Engineering Building			18,169,000	40,500,000	45,500,000	104,169,000
	Mass Com Dept. 1.5kw FM Transmitter Antenna, Acer X 1123H Projector Machine, Digital Vision mixer, Head phones, speakers etc			18,000,000	0	0	18,000,000
	Library & Information Science Dept. Encyclopedia of Library & information Csience, D.D.C scheme(Latest Edition), E -book & Soft waves			20,000,000	0	0	20,000,000
	Statistics Dept. Electronic gadgets,funitures,air conditioners, SPSS and MATLAB software packages, 40 no of desktop computers and generaloffice maintenance			13,000,000	0	0	13,000,000
	Chemical Engr. Dept. Tubular Heat,Exchanger,permeability/fluidisation studio,computer controlled water cooling tower			71,000,000	0	0	71,000,000
	Marketing Dept. Power point equipment,Laptop, Public address system,Computer printer,photocopier machine,Scanning machine,50 numbers of computer workstation			10,000,000	0	0	10,000,000
	Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galvanized tank,seedlings			8,000,000	0	0	8,000,000
	Computer Science Dept. 10KVA Solar Inverter, Oscilloscope, Operating SYS(Windows,Linus,UNIX etc),Routers and generaloffice maintenance			13,000,000	0	0	13,000,000
	Estate Management Dept. 15 Desktop Computers,photocopying machines,Led Tv sets,projectors machine & screen, spiral binders,A/C,generator(8kva), office chairs &tables,public address systems.			7,000,000	0	0	7,000,000
	Establishment of Online Teaching and Learning Programme built on windows server 2019 DL 360 Gen 10 inter xeon silver4110 x1 sockets, 32GB RAM 2xPSU and software	50,000,000		26,200,000	40,000,000	40,000,000	106,200,000
	Reform of Government and Governance						0
	2,000 metres (Perimeter) fencing of IMT premises at campuses 1 & 3	10,000,000		27,000,000	34,000,000	34,000,000	95,000,000
	Re-equiping of IMT Knowledge Centre at Achike Udenwa Campus	50,000,000		31,950,000	40,950,000	40,950,000	113,850,000
	Reconstruction of Science Lab Tech/ Mechanical Engr, Ceramic Academic Building	50,189,000		23,000,000	40,204,000	43,204,000	106,408,000
	Reconstruction of Chemical Engr, Statistics, Civil Engr, Building tech and quantity	50,000,000		21,000,000	85,000,000	86,000,000	192,000,000
	Reconstruction of Academic Department of Printing technology	50,000,000		29,849,000	0	0	29,849,000
	Institute of Management and Techonology (IMT) Total	**360,189,000**	**0**	**432,268,000**	**425,854,000**	**438,854,000**	**1,296,976,000**
							0
17051001	**Post-Primary Schools Management Board (PPSMB)**						0
	Enhancing Skills and Knowledge						0
	Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone	327,310,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Procurement of Science equipment: Biology, chemistry and Physics for 40Nos Secondary Schools in the State	25,000,000		31,000,000	34,100,000	37,510,000	102,610,000
	Construction of His Excellency Gov. Ifeanyi Ugwuanyi multipurpose hall/auditorium at PPSMB Headquarters Enugu.	10,000,000					0
	Installation of furnitures at parliament multipurpose hall/auditorium at PPSMB Headquarters			12,400,000	13,640,000	15,004,000	
	Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools (Structures) 1 -No in each of the 3 senatorial zones			10,700,000,000	2,000,000,000	2,000,000,000	
	Procurement of Entrepreneural and digital literacy equipment for the empowermrnt of secondary school students with emphasison girl-child inclusive education	25,000,000					0
	Environmental Improvement						0
	Construction of smart senior secondary school	3,000,000,000		10,000,000,000	34,000,000,000	34,000,000,000	78,000,000,000
	Post-Primary Schools Management Board (PPSMB) Total	**3,387,310,000**	**0**	**20,743,400,000**	**36,047,740,000**	**36,052,514,000**	**78,102,610,000**
							0
17054001	**Enugu State Science Technical and Vocational Sch. Mgt. Board**						0
	Enhancing Skills and Knowledge						0
	Purchase of Science Equipment for all STV Schools/ Colleges	15,000,000		38,000,000	55,100,000	0	93,100,000
	Constuction of Classroom blocks	70,000,000					0
	Perimeter fencing of Hostel/Refectory and encroachment prone areas (T.C Umachi, S.S.B.S.S Agbani, S.S.G.S.S. Agbani,/Ugbawka, S.S.S. Ukehe and S.S.S Oduma Akuaga Nike)	41,347,000		108,750,000	157,688,000	228,646,875	495,084,875
	Procurement of 40 no solar panels and accessories (15KVA) for Hostels	1,950,000		13,640,000	19,778,000.00	28,700,000.00	62,118,000
	Procurement of 60 nos solar Panels and accessories for STVSMB Headquarters			17,240,000	25,000,000.00	37,000,000.00	
	Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational colleges in the State	25,000,000		38,000,000	55,100,000	0	93,100,000
	Purchase of 3no HP 3in1 printers (for printing, scanning and photocopying) at STVSMB headquarters	975,000					0
	create drainages, control erosion as well as landscaping at GTC Enugu	12,500,000					0
	Construction of security post at SSS Boys Agbani and SSS Girls Agbani/Ugbwka			20,000,000.00	72,000,000.00	0	
	Information Communication and Technology						0
	Procurement of 100nos HP Laptop computer for transiting to digital age.	9,375,000		30,000,000	43,500,000.00	0	73,500,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Purchase of 3 no Hp 3in1 printers			1,414,000	2,050,000.00	3,000,000.00	
	Reform of Government and Governance						0
	Construction of Workshops in TC Obinagu Uwani Akpugo, TC edem Ani, and TC Akpuoga Nike	100,000,000		145,000,000	210,000,000	115,700,000	470,700,000
	Renovation of Examination halls in 4 STV schools across the six educational zones.	75,000,000		59,953,000	86,931,000	126,050,000	272,934,000
	Purchase of 1 No KC SANYA 125 CG Motor Cycle for mail dispatch	750,000					0
	Purchase of 1 No projector and accessories (ACER)	437,500		635,000	900000	1000000	2,535,000
	Enugu State Science Technical and Vocational Sch. Mgt. Board Total	**352,334,500**	**0**	**472,632,000**	**728,047,000**	**540,096,875**	**1,563,071,875**
							0
17056001	**Enugu State Scholarship and Education Loans Board**						0
	Enhancing Skills and Knowledge						0
	Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgerator, 2 nos public address system, 2Nos video and 2 nos Still Cameras, 1No Projector and Screen)	6,161,000		10,000,000	12,000,000	13,000,000	35,000,000
	Enugu State Scholarship and Education Loans Board Total	**6,161,000.00**	**-**	**10,000,000.00**	**12,000,000.00**	**13,000,000.00**	**35,000,000.00**
							0
17102002	**Enugu State College of Health Technology, Oji River**						0
	Improvement to Human Health						0
	Construction of perimeter fenceing to stop further encroachment into the school	23,000,000					0
	Renovation and equiping of new Administrative blocks	13,000,000					0
	Construction og two building to house 4 big classrooms each with capacity of 100 students per class.			40,000,000.00	15,000,000.00	10,000,000.00	65,000,000
	Procurement of desk top tables and chairs, desktop computers and its accessories for computer based technology center (CBTC) as basic requirement for various professional regulatory bodies.			15,000,000.00	10,000,000.00	5,000,000.00	30,000,000
	Procurement of modern classroom chairs and desks for the classrooms			10,000,000.00	10,000,000.00	8,000,000.00	28,000,000
	Construction of a standard Library for the College, which is one of the major Accredictation and Re-accredictation requirements.	15,000,000					0
	Accreditation of National board for technical education (NBTE) requirements for accreditation of community health department, enviromental health department and pharmacy technician department	17,900,000		35,000,000	15,000,000	12,000,000	62,000,000
	Renovation and re-roofing of the school auditorium.	15,000,000					0
	Enugu State College of Health Technology, Oji River Total	**83,900,000.00**	**-**	**100,000,000.00**	**50,000,000.00**	**35,000,000.00**	**185,000,000.00**

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
17104001	**Enugu State Coll of Nursing Sciences and Health Tech, Nsukka**						0
	Enhancing Skills and Knowledge						0
	Renovation and equipping of two storey building for offices and classrooms	26,000,000		36,000,000	15,000,000	5,000,000	56,000,000
	Improvement to Human Health						0
	Procurement of Educational equipment for accreditation and re-accreditation of new and Existing Programmes: Pharmacy Technician, Radiography/Medical Imaging, Enviromental Health Programme (Public Health Technology, Epidemiology and	20,000,000		25,000,000	30,000,000	20,000,000	75,000,000
	Construction and equiping of demonstration ground as a teaching aid for teaching and learning in the college being a requirement for accreditation and re-accreditation of programmes by West Africa Health Exam Board (WAHEB), Community Health practitioners registration board of Nigeria (CHPRON),Environmental Health Officer Registration Council of Nigeria Exam (EHORECON).	19,860,000					0
	Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practitioners registrationboard of Nigeria (CHPRON) (III) Environmental Health Officer Registration Council of Nigeria Exam (EHORECON)	0					0
	First phase building of building of an apartment for HODs offices and staff room	20,000,000					0
	Reform of Government and Governance						0
	Construction of two storey building for administrative and staff offices			870,000,000	250,000,000	150,000,000	1,270,000,000
	Construction of two storey building for female hostel			500,000,000	200,000,000	100,000,000	800,000,000
	Construction of a two storey building for classrooms			620,000,000	100,000,000	70,000,000	790,000,000
	Procurement of classroom seats for new and existing programmes			20,000,000.00	18,000,000.00	10,000,000.00	48,000,000
	Enugu State Coll of Nursing Sciences and Health Tech, Nsukka Total	**85,860,000.00**	**-**	**2,071,000,000.00**	**613,000,000.00**	**355,000,000.00**	**3,039,000,000.00**
	Enugu State College of Nursing Sciences						
	Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.	-	-	1,000,000,000.00	-	-	1,000,000,000.00
	Furnishing the office of the principal officers			25,000,000.00			25,000,000.00
	Payment of accreditation and purchase of equipment for accreditation and re0accreditation requirements for department of public health and midwifery.			49,706,000.00	-	-	49,706,000.00
	Acreditation of 3 new courses introduced in the college which will involve the procurement of lab practical equipoment , equipment for demostration ground and other equipment as part of the requirement for accreditation of programme by NMCN			40,185,000.00			40,185,000.00

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	Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 nos printer, 2 nos photocopy machine, 6 nos steel cabinet, 2 nos projector and screen, 6 nos standing fan, 10 nos library steel shelves)			15,400,000.00	-	-	15,400,000.00
	Renovation and refurbishment of existing hostel and college complex			18,890,000.00			18,890,000.00
	Construction of overhead tank and pumping machine			3,890,000.00	-	-	3,890,000.00
	Purchase of 1 no power generating set			600,000.00	-	-	600,000.00
	First phase construction of 3 storey building for standard library, Auditorium and class rooms at Awgu Campuse			500,000,000.00	-	-	500,000,000.00
	First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Campuse			300,000,000.00	-	-	300,000,000.00
	Equipping the new Hostel/class rooms under construction			55,000,000.00			55,000,000.00
	Enugu State College of Nursing Sciences Total	-	-	**2,008,671,000.00**	-	-	**2,008,671,000.00**
							0
21001001	**Ministry of Health**						0
	Enhancing Skills and Knowledge						0
	Strengthening and funding Research	5,000,000					0
	Improvement to Human Health						0
	Construction of Enugu International Hospital, Rangers Avenue, Enugu State			20,000,000,000	1,000,000,000	1,000,000,000	22,000,000,000
	Establishment of traditional, complementary and alternative Medicines unit (TCAM)			13,500,000	0	0	13,500,000
	Establishment of Drug Management Division DMD SMOH (Procurement of office equipment , office furniture and fittings for the 18 officers one confrence hall and 100kva perkins Generator in the new pharmaupgraded warehouse at the CMS			25,000,000	10,000,000	0	35,000,000
	Intervention fund for (Inspection, registration and Insurance of the newPharm upgrade Enugu State Drug management warehouse (criteria for opening of the new warehouse)				12,000,000	0	12,000,000
	Procurement and installtion of a step-down transformer at the new pharam upgraded Enugu StateDrug warehouse.			12,000,000	0	0	12,000,000
	Establishment of the Nutrition Department (Office furniture and equipmenmt)			22,000,000	0	0	22,000,000
	Establishment of Enugu Blood Service Commission (Construction of building, furnishingb= and equipping)			500,000,000	15,000,000	0	515,000,000
	Improve the public access to WHO recommeneded molecular Diagnostics			5,000,000			5,000,000
	Establishment of the joint Health sector regulartory Division of SMOH for regulating Private Health Establishment, public laboratories for service standarad and revenue			25,000,000	0	0	25,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Slow down the growth rate of NCD prevalance (Awareness, screening of breast cancer and setting up of breast cancer clinic			17,000,000	0	0	17,000,000
		Establishment of one health information system at the state level (data digitalization) Procurement of software and equipments			20,000,000	0	0	20,000,000
		support to improve public awareness and behaviou on prevention, detection and control of public health threats through cordinated health promotion including campaigns, use of media, risk, risk communication.			25,000,000	0	0	25,000,000
		Counterpart support to NTD for mass drugs administration to all school/ communities across endemic 11 LGAs for control and prevention of schoistossomiasis and soil transmitted Helminths			13,000,000	0	0	13,000,000
		Control of malaria including support for the mass distributionof procured 120,000 ITN and drugs, test and equipments, social mobilization.			15,000,000	0	0	15,000,000
		Review of Enugu State Health Policy			5,928,000	0	0	5,928,000
		Fund for free MCH programme in the state through the provision of GCCC			80,000,000	80,000,000	0	160,000,000
		Take off fund for the state university of Medical and Applied Sciences (SUMASTH)Teaching Hospital Igboeno			200,000,000	250,000,000		450,000,000
		Equiping of Cottage Hospital with Isolation Facility			50,000,000	50,000,000	50,000,000	150,000,000
		Establishment of an ICT unit in the SMOH in readiness for the ENSG E-Governance			38,000,000	0	0	38,000,000
		Strenghten Health Management Information System (HMIS) at all levels and infrastructural support for digital health	10,000,000		12,000,000	0	0	12,000,000
		Scale-up health promotion activities at all levels of care through public enlightenment (Activation of Infodermic management system and purchase of communication gadgets, production of IEC materials etc).	2,000,000					0
		Epidemiology, Surveillance: Public health emegencies - preparedness, detection and response to diseases and health- related events including procurement and repositioning of health commodities, drugs, response materials, laboratory materials for response to epidemic prone diseases	20,000,000					0
		Government Counterpart Contribution Fund (GCCF)/Free Maternal and Child Health (MCH) Programme	60,000,000					0
		(Establishment of the State Health Workforce Registry/Human Resources for Health Information System (SHRHIS)	23,000,000		3,000,000	0	0	3,000,000
		Expand access to integrated prevention, case identification and control of Neglected Tropical diseases (Reverblindness, Elephatiasis, Schistosomaiasis etcc)	3,000,000					0

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Organisation Code& Program Name		Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
		Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of GenderBased Violence	2,500,000					0
		Purchase of office equipment (photocopying machine etc)	5,000,000					0
		Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units	5,000,000					0
		Provision of solar Powered alternative power supply at various HFs	65,000,000					0
		Upgrading and Strengthening of Enugu State Medical Emergency and Response Department (ESMERD) (Emergency life saving support equipment, drug and other	10,000,000					0
		Joint Health Sector Inspection of Private Health Facilities for service standard and rev.	15,000,000					0
		Construction of students Hostel, classroom auditorium and landscaping of the compound SOM as part of criteria for full accreditation of the school	30,000,000					0
		Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution across the State.	2,000,000					0
		ESMERD preparedness for strengthening emergencies in Enugu State (Procurement of Ambulances support equipment, drugs and other medicaments, upgrading of ESMERD) Operationalization of the Emergency gateway of the BHCPF	225,000,000		180,000,000	20,000,000	0	200,000,000
		Continuous active and passive case search for Guinea worm in the communities and health facilities including sensitization.	1,000,000					0
		Recapitalization of the Drug Revolving Scheme (DRF) and equipment of quality control lab, effective takeoff of the pharm-upgrade central medical store (CMS) to serve as State Drugn Management Division of the SMOF	0		350,000,000.00	0	0	350,000,000
		Promotion of Food safety, hygiene and water safety surveillance in our environment (regulated premises and food vendors)	2,500,000					0
		Strengthening and equipment of Health State M&E office	2,000,000					0
		Review, develop and print copies of relevant policy documents (Enugu State Health Law, HRH & PPP Policy)	6,000,000		6,000,000	0	0	6,000,000
		Review of the AOP, MTSS and Annual Health sector Management Performance	5,000,000					0
		Strengthen mechanisms for the implemetation of PPP(e.g,contracting or out sourcing, leases, concessions, social marketng, franchising mechanisim)	5,000,000					0
		Strengthen BHCPF implementation and coordination	3,000,000					0
		Safe motherhood programme: Improve access to antalnatal and postnatal services at all levels of care (ANC,Facility delivery,post-natal care, newborn care. Formation of maternal death audit committee	3,000,000					0

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	Expand and strengthen preventive, diagnosis and treatment of malaria in all levels of care including improving access and utilization to malaria	10,000,000					0
	Procurement, Prevention of HIV / Hepatitis transmission, and prompt diagnosis and enrolment of Persons living with HIV into care and treatment.	30,000,000					0
	Strengthen TB, Leprosy and Buruli ulcer prevention, case detection, care and treatment in health facilities and communities.	5,000,000					0
	Improvement of the health of school children (Primary and secondary) through physical activity and control of diseases (Cancer, ear and eye diseases) among them	2,000,000					0
	Improvement of the health of Adolescents through sensitisationand counseling on harm practices (unwanted pregnancies, drug- abuse, alcololism etc)including sexually transmitted diseases	2,000,000					0
	Awareness creation and early detection of non communicable diseases	3,000,000					0
	Renovation of building and fencing (SMOH Annex housing Accounts Department	5,000,000		55,000,000	5,000,000		60,000,000
	Counterpart fund for the Upgrading of Central Medical Stores(CMS) to pharmagrade warehouse (to meet pharmacy storage standard) and Equipping the CMS	50,000,000					0
	Renovation of buildings (State Ministry of Health) and construction of WASH facilities in all the building.	7,000,000		71,179,000	10,000,000	5,000,000	86,179,000
	Reconstruction of the CMS Annexe buildings	20,000,000					0
	Equipping the students Demonstration Room and Equipping of the Staff Room (SOM)	5,000,000					0
	Increase access and uptake of Tuberculosis care finding, treatement and leprosy			12,000,000	15000000	0	
	Completion and procurement of office furniture and ICT equipment for the new health sector command centre/public Health emergency operation centre			100,000,000	500,000,000.00	0	
	Information Communication and Technology						0
	Procurement of ICT equipment for the PRO unit (PAS,Digital camera and computers	1,000,000					0
	Power						0
	Purchase and installation of 100kva solarinvertyer system in the new pharmaupgraded			90,000,000	0	0	90,000,000
	Strenghening community reponses and ownership of health promotion	0					0
	Ministry of Health Total	**650,000,000**	**0**	**21,945,607,000**	**1,967,000,000**	**1,055,000,000**	**24,340,607,000**
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DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
21003001	**Enugu State Primary Health Care Development Agency**						0
	Improvement to Human Health						0
	Strengthening Covid-19 Vaccine distribution and other logistics	0					0
	Strengthening Health Management Information System (HMIS) in all PHCs in the	7,000,000		15,000,000	15,000,000	0	30,000,000
	National Immunizational Plus Days (NIPDs) Programme	0		20,000,000.00	20,000,000.00	20,000,000.00	60,000,000
	Procurement of Vitamin A and Albendazole for celebration of						
	Family Planning (FP) Programme (Procurement of LARC insertion Instrument)	0		10,000,000.00	0	0	10,000,000
	Procurement of Family planning Commodities			10,000,000.00	0		10,000,000
	Conduct African/Enugu State Vaccination Week	15,000,000					0
	Upgrading, renovation and equiping of existing PHCs to Type III PHC Facilities in Enugu State	510,000,000		540,000,000	540,000,000	540,000,000	1,620,000,000
	Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs			2,000,000,000	4,200,000,000	0	
	Minor Infrastructural maintenance of cold chain Units and surroundings	20,000,000		10,000,000	10,000,000	0	20,000,000
	Conduct 2023 World Breasfeeding Week and other national nutrition events at the state, LGA and wards in Enugu State	10,000,000		20,000,000	0	0	20,000,000
	Establishment of Nutrition corners and food demonstration corners in 1 in each health facilities per ward	0		12,000,000.00	12,000,000.00	0	24,000,000
	Establishment of atleast three (3) Community Management of Acute Malnutrition (CMAM) at type 3 PHCs	15,000,000		30,000,000	0	0	30,000,000
	Infant & Young Child Feeding (IYCF) Programme	0		12,000,000.00	0	0	12,000,000
	FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs on IMCI case Management sub-Programme; Community Resource Persons	30,000,000		50,000,000	0	0	50,000,000
	LARC Programme (Organization of a 5-Day Programme on Long Acting Revisible Contraceptives (LARC) in 291 wards/Health Facilities in the State)	0		13,000,000.00	0	0	13,000,000
	Provision of 3No. incenerators in the 3 senatorial zones of the State	0		150,000,000.00	150,000,000.00	0	300,000,000
	Development & dissemination of 1,000 copies of the SPHCDA's Annual Work Plan to Guide & financially back the Agency's operations	7,000,000					0
	Infant Immunization Programme (conduct immunization of infants and children in the	20,000,000					0
	Construction of Iron shelves for packing of vaccine,, devices and other dry stock commodities	6,000,000		9,000,000	0	0	9,000,000
	Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed PHCs in the State	20,000,000		20,000,000	0	0	20,000,000

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Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	State Counterpart Fund for 260 BHCPF PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthening of service delivery, improving commodity availability, ensuring PHC Facility functionality & generating demand)	133,691,000		133,690,000	133,690,500	133,690,500	401,071,000
	Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team	3,000,000		10,000,000	10,000,000	0	20,000,000
	Procurement and distribution of health commodities to both existing and new CHIPS to improve efficiency	7,000,000		10,000,000	10,000,000	0	20,000,000
	Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for 12 months	4,000,000		4,000,000	4,000,000	4,000,000	12,000,000
	Advocacy & Technical support for establishment of LEMCHIC in LGAs	3,000,000		4,000,000	4,000,000	4,000,000	12,000,000
	Matching fund for UNICEF child vitamin foods	10,000,000		200,000,000	200,000,000	10,000,000	410,000,000
	CNP - Construction of 230 type 2 Primary Health Care facilities across the State	21,000,000,000		10,000,000,000	0	0	10,000,000,000
	Equipping of the 229 Type 2 Primary Health Care Facilities across the State			4,000,000,000	10,000,000,000.00		14,000,000,000
	Cold Chain System (Purchase of WHO prequalified 10 no Freezers for AFP specimen and other cold chain Equipment)	20,000,000		60,000,000	60,000,000.00	0	120,000,000
	Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new –	10,000,000		20,000,000	0	0	20,000,000
	Conduct PHC submit to ensure the uptake on infrastructural and community adaoption program as a means to achieveing universal Health Coverage.	0		30,000,000.00	0		30,000,000
	Procurement of BeMonC Demonstratiobn Equipment			15,000,000.00	15,000,000.00	0	30,000,000
	Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency			100,000,000.00	160,000,000.00	0	260,000,000
	Out Break Response to possible disease outbreak such as; yellow fever, cholera etc.	20,000,000		20,000,000	30,000,000.00	0	50,000,000
	Information Communication and Technology						0
	Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopiers & 6 printers for the SPHCDA & HMIS/ M&E	15,000,000		27,000,000	10,000,000.00	0	37,000,000
	Power						0
	Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 senatorial zones of the State	10,000,000		85,000,000	85,000,000	0	170,000,000
	Reform of Government and Governance						0
	Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)	5,000,000		5,000,000	0	0	5,000,000
	Purchase of Office Safe for the Accounts department	2,000,000		2,000,000	0	0	2,000,000
	Purchase of legal report	500,000					0
	Enugu State Primary Health Care Development Agency Total	**21,903,191,000**	**0**	**17,646,690,000**	**15,668,690,500**	**711,690,500**	**27,827,071,000**
							0
21003002	**Enugu State Agency for Universal Health Coverage**						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Improvement to Human Health						0
	Production of 24,000 beneficiary health insurance cards	12,000,000					0
	Purchase of 1 750 liters Geepee tank	600,000					0
	Provisional accreditation and reaccredidation of secondary healthcare facilities in the state for referrals	4,200,000		5,000,000	5,250,000	5,512,500	15,762,500
	Purchase of 10 nos laptop	3,750,000		3,200,000	3,360,000	3,528,000.00	10,088,000
	Purchase of 15 nos 5000 WTS stabilizer	1,480,000		2,100,000	0	1,554,000	3,654,000
	Construction and installation of overhead tank with metal stand for office use	1,500,000					0
	Purchase of 100 nos tablets for enrollment			40,000,000	0	0	
	Information Communication and Technology						0
	Expansion of local server from 5TB to 10TB	3,000,000		3,500,000	0	0	3,500,000
	Purchase of enrolment equipment for ESAUHC (17No, 10 fingers biometric capturing machines)	42,500,000					0
	Procurement of 1Nos card writers and accessories	4,000,000		4,200,000	4,410,000	4,630,500	13,240,500
	Procurement of 1No fago card printers and accessories	4,000,000		4,200,000	4,410,000	4,630,500.00	13,240,500
	Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.	1,000,000					0
	Construction and Installation of ESAUHC Advertorial Bill Boards at each of the 17LGA Headquarters	32,400,000		10,200,000	0	0	10,200,000
	Purchase of branded ESAUHC Jacket for field work 70 pics for staff use	1,000,000					0
	Purchase of public Address system	600,000					0
	25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00			100,000,000.00	178,180,099.00	187,089,103.00	
	Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)	141,000,000		100,000,000	200,000,000	200,000,000	500,000,000
	Purchase of 1 no paper shredder	140,000					0
	Purchase of solar energy panel and accessories for alternative power supply in the	18,000,000		30,000,000	26,250,000	0	56,250,000
	Power						0
	Purchase of 1No 1.5KVA power generating PAC Inverter	630,000					0
	Reform of Government and Governance						0
	Purchase of flexible accounting soft ware package for account department	1,010,000		3,000,000	3,150,000	0	6,150,000
	Enugu State Agency for Universal Health Coverage Total	**272,810,000.00**	**-**	**305,400,000.00**	**425,010,099.00**	**406,944,603.00**	**632,085,500.00**
21027017	**ESUT Teaching Hospital ParkLane, Enugu**						0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Enhancing Skills and Knowledge						0
	Procurement of accreditation requirements for Anaesthesia Department	100,000,000		200,000,000	0	0	200,000,000
	Improvement to Human Health						0
	Purchase of accreditation requirements for Radiology Department	70,000,000			0	0	0
	Construction of two storey building at Iji-Nike			350,000,000.00	0	0	
	Upgrade of 2 No Building at ESUTTH. P Annex Colliery			350,000,000.00	0	0	
	Fencing of Nenwe hospital Annex			150,000,000.00	0	0	
	Construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demostration complex			1,000,000,000	0	0	
	Purchase of accreditation requirements for Ophthamology department	50,000,000					0
	Purchase of medical equipment (3 No. Ultra sound machine)	0		100,000,000.00	0	0	100,000,000
	Construction of TRIAG in Accidient & Emergency	100,000,000					0
	Re-roofing and construction of back stair in Administration	30,000,000					0
	Construction of 2 no buildings for Radiology department. A storey building and a	250,000,000		185,000,000	0	0	185,000,000
	Upgrading requirements for SON & SOM to collegiate program with the underlisted items: Construction of 2 nos 3 storey building one at Enugu and one t Awgu	300,000,000					0
	Information Communication and Technology						0
	CNP - Requirement for ICT upgrade to e-clarking , e-lab and internet access	30,000,000					0
	Reform of Government and Governance						0
	Purchase of 2 no utility vehicles: pickup and 18 seater bus	70,000,000					0
	ESUT Teaching Hospital ParkLane, Enugu Total	**1,000,000,000**	**0**	**2,335,000,000**	**0**	**0**	**485,000,000**
21102001	**Enugu State Hospital Management Board (ESHMB)**						0
	Improvement to Human Health						0
	Clearing and landscapping of SHMB HQ	30,000,000					0
	Purcgase of Dental and other Hospital Equipment	0		165,650,000.00	0	0	165,650,000
	Purchase of Hospital Equipments for Secondary Healthcare Facilities: Pysiotheraphy	0		120,025,000.00	0	0	120,025,000
	Purchase of Hospital Equipment for General Surgery/other instruments across cottage	0		1,757,934,000.00	0	0	1,757,934,000
	Upgrading /renovation of 10 cottage Hospitals and 12 General Hospitals.	300,000,000		1,500,000,000	1,000,000,000	0	2,500,000,000
	Purchase of Office equipments for communication and publicity unit (Digital camera, digital recorder, tripod, public address system, filing Cabinet, Trasistor radio, mass storage devices)			3,500,000	0	0	

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of ramps and conveniences in selected all health facilities	21,660,000					0
	Reform of Government and Governance						0
	Purchase of office furnitures for office of all heads of department (Air conditioner, ceiling fan, executive chairs, sec desk, executive tables, simple office chair,			40,330,000	0	0	
	Upgrading of 3 standard General Hospitals infrastructures at least one per senatorial	200,000,000					0
	Purchase of 11 laptops			10,760,000	0	0	
	Completion of Renovation and Furnishing at SHMB Hqters	50,000,000					0
	Enugu State Hospital Management Board (SHB) Total	**601,660,000.00**	**-**	**3,598,199,000.00**	**1,000,000,000.00**	**-**	**4,543,609,000.00**
							0
35001001	**Ministry of Environment and Climate Change**						0
	Environmental Improvement						0
	Construction of Engineered Land fill Sewage site at Owo (Waste to wealth initiative)	200,000,000		100,000,000	130,000,000	150,000,000	380,000,000
	Installation of solar powered energy for Enugu State New sect. complex (Climate change action)	350,000,000					0
	Reseach and Development/Fisibility Studies on Coal and other solid mineral deposit in Enugu	180,000,000		25,000,000	130,000,000	150,000,000	305,000,000
	Procurement of 50 no brush cutters	50,000,000		10,000,000	4,000,000	2,000,000	16,000,000
	Renovation/Refurbishment of our pollution Testing laboratory			20,000,000	10,000,000	5,000,000	
	Fencing/Revitalization of plant multiplication Nursery Centre at Aria Road, GRA			50,000,000	10,000,000	10,000,000	
	Re-grassing of Road Verges/Medians in Enugu Metropolis: Ziks Avenue, Okpara Avenue, GRA, Ogui Road etc			23,000,000	10,000,000	10,000,000	
	Equipment of our conference room with chairs, tables and fans			18,000,000	2,000,000	1,000,000	
	Construction of Permanent Sewage site at Ugwuomu/Nkwubo			150,000,000	10,000,000	10,000,000	
	Construction of modern abattoir pit under (PPP) in the state in 6 no location. (main market, New market, Abakpa Market, Nsukka, Oji River market)			100,000,000	120,000,000	150,000,000	
	Urban beautification: planting of trees and flowers/main tenance	15,000,000		25,000,000	10,000,000	10,000,000	45,000,000
	Procurement of 2 nos dulma machine and 3 nos plough machine	5,000,000					0
	Acquisition of gaseous emission and monitoring/measuring Equipment e.g Geographic Information system (GIS) and global positioning system (GPS) for volatiles organiccompunds (VOC) Delineationand forest scoping: Equipment of pollution control lab. To standard at ESWAMA	25,000,000					0

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Procurement of 4 no lap top 4 no desktop computers, 2 n0 photocopies, 4 no printers, tripod stand, camera, power point projector, 2 no public address system/micro phone, 2 nos smart television.	10,000,000		20,000,000	3,000,000	3,000,000	26,000,000
	Clearing of drainages, checkmating of blockage of natural flood water channels	15,000,000		25,000,000	3,000,000	3,000,000	31,000,000
	Construction/ Renovation of public toilet in Urban cities	30,000,000		30,000,000	10,000,000	10,000,000	50,000,000
	Reform of Government and Governance						0
	Installation of solar energy in the Ministry			25,000,000.00	10,000,000.00	10,000,000.00	
	Ministry of Environment and Climate Change Total	**880,000,000**	**0**	**621,000,000**	**462,000,000**	**524,000,000**	**853,000,000**
							0
35002001	**Forestry Commission**						0
	Economic Empowerment Through Agriculture						0
	Nursery establishment for production of 200,000 assorted seedlings including indigenous fruit tree seedlings e.g Ogbonno, Ugiri, Ukwa etc	20,000,000		20,000,000	30,000,000	0	50,000,000
	Afforestation/Plantation establishment of 30 hectares in Government Forest Reserve	40,000,000		50,000,000	0	0	50,000,000
	Environmental Improvement						0
	Enrichment planting of forest tree seedlings in existing Government forest reserves	25,000,000		30,000,000	40,000,000		70,000,000
	Purchase of Office furniture, tables, chairs	4,000,000		5,000,000	0	0	5,000,000
	Housing and Urban Development						0
	Renovation of headquarter office block	7,000,000		9,000,000	11,000,000.00	15,000,000.00	35,000,000
	Reform of Government and Governance						0
	Purchase of 5 No Dolmer machines for cutting/cross of marked trees	1,000,000		1,300,000	0	0	1,300,000
	Purchase of forestry field Equipment e.g 30 nos pass hammer, safeguard climbing kitchs, forest guard clothes, booths, rain coats etc	1,200,000		1,500,000	2,000,000.00	0	3,500,000
	Purchase of 12 nos moto cycles for patrolling/monitoring of forest reserves against poachers	7,200,000					0
	Purchase of office equipment 3 no laptop and 2 no desk top	1,200,000					0
	Forestry Commission Total	**106,600,000.00**	**-**	**116,800,000.00**	**83,000,000.00**	**15,000,000.00**	**214,800,000.00**
35053001	**Enugu State Waste Management Authority (ESWAMA)**						0
	Environmental Improvement						0
	purchse of 200 units of 1100 liters waste bins.	300,000,000		80,000,000	100,000,000	132,000,000	312,000,000
	Purchase of 10 units of 20,000 liter Waste Bin.	180,000,000		70,000,000	0	0	70,000,000
	Purchase of 20 units of 12,000m waste bin			100,000,000	50,000,000	0	150,000,000
	Purchase of 60 units of 7,000m waste bin			140,000,000	100,000,000	50,000,000	290,000,000

DRAFT ESTIMATES OF ENUGU STATE GOVERNMENT OF NIGERIA, 2025
DETAIL OF BUDGETED CAPITAL EXPENDITURE BY ORGANISATION

Organisation Code& Program Name	Project Description	Budget 2024 ₦	Revised Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦	Budget 2027 ₦	Total 3 Years Budgets =N=
	Construction of two mini hub			50,000,000	0	0	50,000,000
	purchase of 1,000 waste bags	40,000,000		20,000,000	0	0	20,000,000
	Remodelling of 40 units of waste point.	400,000,000		100,000,000	0	0	100,000,000
	Renovation of Land Fill Site	280,000,000					0
	Reconstruction of ESWAMA reception and Revenue unit,			8,000,000	10,000,000	12,000,000	30,000,000
	Construction of 4 Zonal Offices.	100,000,000					0
	Reform of Government and Governance						0
	Purchase of 15Nos Tricycle Trucks for waste disposal	75,000,000		30,000,000	10,000,000	0	40,000,000
	Enugu State Waste Management Authority (ESWAMA) Total	**1,375,000,000**	**0**	**598,000,000**	**270,000,000**	**194,000,000**	**1,062,000,000**
51001002	**Local Government Pension Board**						0
	Reform of Government and Governance						0
	Purchase of Computers	5,000,000		5,000,000	0	0	5,000,000
	Purchase of office furnitures/Air conditioners	3,000,000		3,000,000	0	0	3,000,000
	Renovation of Estate Building	15,000,000		15,000,000	0	0	15,000,000
	Local Government Pension Board Total	**23,000,000.00**	**-**	**23,000,000.00**	**-**	**-**	**23,000,000.00**
							0
Grand Total Social Sector		**163,159,510,647**	**0**	**345,786,781,000**	**79,091,146,841**	**59,234,708,551**	**310,415,995,191**
Grand Total All Sector		**414,841,820,000**	**23,505,967,350**	**837,944,000,000**	**450,749,252,625**	**417,251,207,241**	**1,526,487,571,665**