

27<sup>th</sup> July, 2026

Our Ref: MBP/2026/CC/01

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

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

## **ENUGU STATE OF NIGERIA, CALL CIRCULAR FOR 2027 BUDGET PREPARATION AND SUBMISSION**

- 1.1. The Ministry of Budget and Planning, Enugu State hereby requests for your recurrent and capital expenditure proposals as well as the projected revenue for 2027 Fiscal Year.
- 1.2. Ministries, Departments and Agencies (MDAs), should apply the Accounting Codes and Chart of Accounts in the preparation of the 2027 Budget.

### **2.0 2027 budget – General Guidelines**

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

- The budget ceilings for both capital and recurrent provided in this call circular MUST be strictly adhered to. The budget ceilings are the maximum amounts that would be available to each MDAs in Year 2027 based on the MTEF (Medium Term Expenditure Framework) and therefore should not be exceeded. These ceilings were reached after a careful observation of the budget performances in the State for the past years and the prevailing National macro-economic indices.
- The policies, targets and strategies being pursued by your organization as contained in Manifesto of the present administration should be in consonance with your budget proposals. This means that your budget proposals should be in such a manner as to

effectively translate into the attainment of your objectives / goals in line with the Development Agenda

- Revenue projections for 2027 must be realistic and all embracing. The revenue projections should include indicative estimates for 2028 and 2029 while you are required not to lose sight of the past trends especially past two years of 2024 and 2025 for details of revenue as designed in annexure 1 pg6
- Hon. Commissioners/Chief Executive Officers and Permanent Secretaries/Accounting Officers have the primary responsibilities to ensure that estimates are in accordance with budget ceilings. Adherence to the budget guidelines and formats (see page 5) and the timely submission of budgets / estimates to the Office of the Hon. Commissioner, Ministry of Budget and Planning, Block B, State Secretariat, Enugu State will be highly appreciated.
- All MDAs should be guided by the existing Rules and Regulations of the Civil Service and any other State or Federal Government Circulars as adopted by Enugu State Government for her Personnel Costs preparation.
- You are required to provide all necessary information and update required in the capital expenditure in annexure VI
- All MDAs engaged in Food and Nutrition related activities must ensure that every project or programmes addressing Food and Nutrition is explicitly captured and properly tagged in their submissions.
- All MDAs engaged in Climate Change related activities must ensure that every project or programmes addressing climate change is explicitly captured and properly tagged in their submissions.
- All MDAs engaged in Early Child Development (ECD) related activities must ensure that every project or programmes addressing Early Child Development is explicitly captured and properly tagged in their submissions
- Primary Health Care Agency **MUST** ensure submissions are strictly aligned with the approved health sector annual operational plan as well as the primary health care consolidated work plan. Also ensure the use of appropriate functional and programme Classifications in your submissions.
- Basic Education **MUST** ensure that submissions are strictly aligned with annual work plan as well as the sector the plan. Also ensure the use of appropriate functional and programme Classifications in your submissions.
- Any new established MDA **MUST** submit its proposal to the budget committee accompanied by an official record a supporting document justifying its creation during budget deliberations.
- **Ensure to adhere strictly to the formats/templates in the annexures**
- **You are reminded that your revenue and expenditure return for January to August 2026 should accompany your submission. (annexure V & VII)**

### 3.0 The 2027 Budget Thrust or Focus

The 2027 budget focuses on achievement of the Development Agenda of this Administration on the following:

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

### 4.0 Revenue

4.1 All revenue generating MDAs are advised to make very realistic revenue projections based on all exploitable revenue potentials for the 2027 Fiscal Year. All revenue projections for the 2027 Fiscal Year should be submitted on Form MBP/2026/Rev/1 (Annexure 1). MDAs should refer to Approved Budget 2026 for current year revenue information.

#### 4.2 Actual Revenue:

Actual revenue for 2024, 2025 and collections made up to 30<sup>th</sup> day of August, 2026 should be shown in the appropriate columns in Form MBP/2026/REV/1 (Annexure I). This should also be used to capture the indicative revenue projections for the years 2028 and 2029.

### 5.0 Expenditure Projections

#### 5.1 Budget Ceilings

It is important to note that the budget ceilings were arrived at after a realistic projection of the State Revenue in Year 2027. The ceiling should be seen as the limit to which resources could be stretched in the formulation of expenditure proposals for MDAs.

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

### 6.0 Personnel Costs:

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

6.2 The computation of staff personnel costs (salaries and allowances) should be based on the salary chart (supplied by the State Accountant-General) and in accordance with Forms MBP/E2026/NR/1 (Annexure II), MBP/2026/PC/GEN.89 (Annexure III) and MBP/E2026/ES/2 (Annexure IV); These clearly show the strength of the authorized

established posts with their corresponding annual basic salaries for the years 2026 and 2027.

### 6.3 **Other instructions**

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

- The most current nominal roll should be used to project personnel Costs;
- In order not to distort the size of the service, MDAs with political appointees other than those allowed by the Constitution are advised to submit a separate Nominal Roll (Annexure II) for such political appointees marking such submissions as Annexure IIA;
- No abbreviations will be allowed for any established post. Every post must be written in full and clearly;
- Nominal Rolls must reflect financial provisions made for Officers only in the MDAs where they are paid, i.e. their pay points. Officers serving in non-scheduled establishments will be provided for in their parent Ministry/Department/Agency;
- Allowances other than the ones shown in Annexure II and which are currently enjoyed are to be shown on “Other Allowances Column” (Col.16). Authority backing such allowance is to be attached to the Organization’s proposal;
- Care should be taken in computing the Personnel Costs as the Ministry of Budget and Planning will not undertake to make corrections on wrong submissions made. The practice whereby MDAs ask for corrigenda after the approved estimates have been published based on their wrong submissions will not be entertained. Vacancies will be entertained within the limit of the State resources and positions where necessary.

### 6.4 **OVERHEAD COSTS:**

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

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

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

Up to date and detailed Progress Report (January – August, 2026) **must** be provided in accordance with the template provided in Annexure VI

## **8.0 2027 CAPITAL ESTIMATES**

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

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

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

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

8.5 At all times due process must be followed in the procurement of goods and services and award of contracts.

8.6 MDAs should adequately prioritize new projects and select only those their Budget ceiling can fund adequately.

8.7 **MEDIUM TERM EXPENDITURE FRAMEWORK:** MDAs should also make their capital projections on the basis of a three-year Medium-Term Expenditure Framework (MTEF) that presents a detailed and realistic budget for the 2027 fiscal year and indicative forward estimates for 2028 and 2029 years (See Annexure VI: GHE/ESEPC/CAP/2026/002).

### **8.0 Parastatals and Tertiary Institutions:**

The guidelines on the preparation of Revenue, Nominal Rolls, Personnel and Overhead Costs are also applicable to all Parastatals and Tertiary Institutions.

## **9.0 Formats and Templates:**

9.1 MDAs are hereby requested to submit their revenue and expenditure proposals for the 2027 budget and strictly adhering to the attached formats and templates covering the various categories of revenue and expenditure. MDAs are strongly enjoined to carefully study the formats and templates and exercise due diligence in providing all necessary information.

9.2 In line with the general guidelines and provided formats/templates, MDAs are required to submit **both soft and printed copies of the duly completed 2027 Budget Proposals. The soft copies should be submitted on two new USB flash drives—one for Recurrent and one for Capital expenditure—while the hard copies should include two printed sets each for Recurrent and Capital expenditure. Additionally, the proposals should be forwarded to the Ministry of Budget and Planning via email at [enbudgetsubmission@gmail.com](mailto:enbudgetsubmission@gmail.com) and via WhatsApp at 0915-313-2211.**

## **10.0 SUBMISSIONS AND BILATERAL DISCUSSION**

10.1 Submissions of budget proposals must be made to the designated Gmail([enbudgetsubmission@gmail.com](mailto:enbudgetsubmission@gmail.com))/WhatsApp (0915-313-2211) and printed copies to Ministry of Budget and Planning, State Secretariat, Enugu on or before Wednesday 30<sup>th</sup> September, 2026.

Note: You are requested to access the soft copy of the budget template from the Ministry website. Call 0915-313-2211 or visit office of the Permanent Secretary, Ministry of Budget and Planning.

10.2 The attached timetable for the 2027 budget bilateral discussion will be adhered to.

- 10.3 Budget proposals that are not in accordance with the above guidelines will be rejected.
- 10.4 Hon. Commissioners / Head of Non-Ministerial Agencies and Permanent Secretaries are to sign the attached attestation form (Annexure X) and also lead their MDAs to the Budget Bilateral Discussion to ensure synergy, collaboration.
- 10.5 All bilateral discussions will be held at the Bridge Waters Hotel, Garden Avenue, Enugu. For enquiries call 0803 267 0936, Permanent Secretary, Ministry of Budget and Planning, Enugu.

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

### **List of Annexures**

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**ESTIMATES OF ENUGU STATE OF NIGERIA FOR THE YEAR 2027  
REVENUE PROJECTIONS**

ORG. CODE/Name: .....

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

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

| S/N | Org/Ec<br>o Code | Revenue<br>Descripti<br>on | ACTUA<br>L<br>REVEN<br>UE<br>2024 | ACTUA<br>L<br>REVEN<br>UE 2025 | ACTUAL<br>REVENUE<br>GENERAT<br>ED<br>UP TO 31 <sup>TH</sup><br>AUG. 2026 | APPROVE<br>D<br>REVENUE<br>2026 | ESTIMA<br>TES 2027 | INDICATIVE            |                       | REMA<br>RKS |
|-----|------------------|----------------------------|-----------------------------------|--------------------------------|---------------------------------------------------------------------------|---------------------------------|--------------------|-----------------------|-----------------------|-------------|
|     |                  |                            |                                   |                                |                                                                           |                                 |                    | ESTIMA<br>TES<br>2028 | ESTIMA<br>TES<br>2029 |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     |                  |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |
|     | Total            |                            |                                   |                                |                                                                           |                                 |                    |                       |                       |             |

**Note:** As a guide, please refer to 2026 Approved Budget for MDAs' detailed Recurrent Revenue.

## PERSONNEL COSTS ESTIMATES

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

[illegible]



**ESTIMATES OF ENUGU STATE OF NIGERIA 2027**  
**ESTABLISHMENT SUMMARY**

MDAs:.....

|                       | Estimates 2027     |           | Estimates 2026     |           | 2025               |        |
|-----------------------|--------------------|-----------|--------------------|-----------|--------------------|--------|
| Grade Level           | No.<br>of<br>Staff | Provision | No.<br>of<br>Staff | Provision | No.<br>of<br>Staff | Actual |
|                       |                    | N         |                    | N         |                    | N      |
| 01                    |                    |           |                    |           |                    |        |
| 02                    |                    |           |                    |           |                    |        |
| 03                    |                    |           |                    |           |                    |        |
| 04                    |                    |           |                    |           |                    |        |
| 05                    |                    |           |                    |           |                    |        |
| 06                    |                    |           |                    |           |                    |        |
| Total 01 – 06         |                    |           |                    |           |                    |        |
|                       |                    |           |                    |           |                    |        |
| 07                    |                    |           |                    |           |                    |        |
| 08                    |                    |           |                    |           |                    |        |
| 09                    |                    |           |                    |           |                    |        |
| 10                    |                    |           |                    |           |                    |        |
| 12                    |                    |           |                    |           |                    |        |
| Total 07 - 12         |                    |           |                    |           |                    |        |
|                       |                    |           |                    |           |                    |        |
| 13                    |                    |           |                    |           |                    |        |
| 14                    |                    |           |                    |           |                    |        |
| 15                    |                    |           |                    |           |                    |        |
| 16                    |                    |           |                    |           |                    |        |
| Total 13 – 16         |                    |           |                    |           |                    |        |
|                       |                    |           |                    |           |                    |        |
| Total 01 - 16         |                    |           |                    |           |                    |        |
|                       |                    |           |                    |           |                    |        |
| Executive Governor    |                    |           |                    |           |                    |        |
| Deputy Governor       |                    |           |                    |           |                    |        |
| SSG                   |                    |           |                    |           |                    |        |
| Head of Service       |                    |           |                    |           |                    |        |
| Chief of Staff        |                    |           |                    |           |                    |        |
| Deputy Chief of Staff |                    |           |                    |           |                    |        |
| Hon. Commissioner     |                    |           |                    |           |                    |        |
| SPA                   |                    |           |                    |           |                    |        |
| Permanent Secretary   |                    |           |                    |           |                    |        |
| Others                |                    |           |                    |           |                    |        |
| Allowances            |                    |           |                    |           |                    |        |
| Grade Total           |                    |           |                    |           |                    |        |

MBP/POS/2027

**ANNEXURE V****2027 RECURRENT BUDGET EXPENDITURE (PERSONNEL COSTS, OVERHEAD AND SUBVENTION)**  
**TEMPLATE****ORG. CODE/MDAs: .....**

| Org Code | Org Name | Organization/Economic Code | Economic Line-Item Description                   | Main Function Code | Sub/Function/Class Code | Fund Code | Actual 2024 | Actual to August 2026 | Approved Budget 2026 | Budget 2027 | Budget 2028 | Budget 2029 | Total 3 Years Budgets |
|----------|----------|----------------------------|--------------------------------------------------|--------------------|-------------------------|-----------|-------------|-----------------------|----------------------|-------------|-------------|-------------|-----------------------|
|          |          | <b>Personnel Cost</b>      |                                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Basic Salary                                     |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Overtime Payments                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Consolidated Revenue Fund Charges-Salaries       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Housing/Rent Allowance                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Transport Allowance                              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Meal Subsidy                                     |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Utility Allowance                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Entertainment Allowance                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Leave Allowance                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Domestic Staff Allowance                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Shift Allowance                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Call Duties Allowance                            |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Clinical Allowance                               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Hazard Allowance                                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Rural Posting Allowance                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Teaching Allowance                               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            |                                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | HHIS Contribution                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Contributory Pension                             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Group Life Insurance                             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Employer's Compensation Fund                     |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Housing Fund Contribution                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            |                                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Gratuity                                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Pension                                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Death Benefits                                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          | <b>Overhead Cost</b>       |                                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Local Travel and Transport-Training              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Local Travel and Transport-Others                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | International Transport and Travels-Training     |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | International Transport and Travels-Others       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Hotel Accommodation                              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Electricity Charges                              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Telephone Charges                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Internet Access Charges                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Satellite Broadcasting Access Charges            |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Water Rates                                      |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Sewerage Charges                                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Leased Communication Line(s)                     |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Software Charges/License Renewal                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Office Stationeries/Computer Consumables         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Books                                            |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Newspapers                                       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Magazines & Periodicals                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Printing of Non-Security Documents               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Printing of Security Documents                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Drugs & Medical Supplies                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Field & Camping Materials Supplies               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Uniforms & Other Clothing                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Teaching Aids/Instruction Materials              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Food Stuff/Catering Materials Supplies           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Service Materials                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Chemical and Reagents                            |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Motor Vehicle/Transport Equipment |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Office Furniture                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Office Building Residential Qtrs. |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Plants and Generators             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Other Maintenance Services                       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Aircrafts                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Sea Boats                         |                    |                         |           |             |                       |                      |             |             |             |                       |

| Org Code | Org Name | Organization/Economic Code | Economic Line-Item Description                   | Main Function Code | Sub/Function/Class Code | Fund Code | Actual 2024 | Actual to August 2026 | Approved Budget 2026 | Budget 2027 | Budget 2028 | Budget 2029 | Total 3 Years Budgets |
|----------|----------|----------------------------|--------------------------------------------------|--------------------|-------------------------|-----------|-------------|-----------------------|----------------------|-------------|-------------|-------------|-----------------------|
|          |          |                            | Maintenance of Railway Equipment                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Street Lightings                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Communication Equipment           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Markets/Public Places             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Minor Road Maintenance                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Lodges and Guest Houses           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Maintenance of Other Infrastructure              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Local Training                                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | International Training                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Training and Staff Development                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Civil Service Examination                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | ICT Training for Civil Servants                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Seminar and Conferences                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Security Services                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Office Rent                                      |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Residential Rent                                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Security Vote (Including Operations)             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Cleaning and Fumigation Services                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Financial Consulting                             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Information Technology Consulting                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Legal Services                                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Engineering Services                             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Architectural Services                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Surveying Services                               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Agricultural Consulting                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Medical Consulting                               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Research and Studies                             |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Monitoring and Evaluation                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Other Consulting Services                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Motor Vehicle Fuel Cost                          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Other Transport Equipment Fuel Cost              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Plant/Generator Fuel Cost                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Aircraft Fuel Cost                               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Sea Boat Fuel Cost                               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Cooking Gas/Fuel Cost                            |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Bank Charges (Other Than Interest)               |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Insurance Premium                                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Loss on Foreign Exchange                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Other CRF Bank Charges                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Refreshment & Meals                              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Honorarium & Sitting Allowance                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Publicity & Advertisements                       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Medical Expenses                                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Service School Fees payment                      |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Postages & Courier Services                      |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Welfare Packages                                 |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Subscription to Professional Bodies              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Sporting Activities                              |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Direct Teaching & Laboratory Cost                |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Recruitment and Appointment (Service Wide)       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Discipline and Appointment (Service Wide)        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Promotion (Service Wide)                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Annual Budget Expenses and Administration        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Creche                                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Servicom                                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Anti-Corruption                                  |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Gender                                           |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Medical Expenses International                   |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Foreign Scholarship Scheme                       |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Special Days/Celebrations                        |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Donation                                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Final Accounts Preparation/Verification Expenses |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Founding Fathers' Upkeep                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Ex-Governors/Deputy Governor's Upkeep            |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Common Services (Committee/Commissions)          |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | Local Scholarship Scheme                         |                    |                         |           |             |                       |                      |             |             |             |                       |
|          |          |                            | <b>GRAND TOTAL</b>                               |                    |                         |           |             |                       |                      |             |             |             |                       |

## ANNEXURE VI

**ENUGU STATE GOVERNMENT OF NIGERIA**  
**CAPITAL EXPENDITURE PROGRESS REPORT JANUARY - AUGUST 2026**  
**GHE/ESEPC/CAP/2026/001**

**IMPLEMENTING MINISTRY/AGENCY:****ORGANIZATIONAL SUB ORG. AND SUB-SUB ORGANIZATIONAL CODE:**[illegible]

## ANNEXURE VII

**ENUGU STATE GOVERNMENT OF NIGERIA**  
**BUDGETED CAPITAL EXPENDITURE, 2027**

**GHE/ESEPC/CAP/2027/002**

**IMPLEMENTING MINISTRY/AGENCY:**

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

[illegible]

**ANNEXURE VIII**

**2027 - 2029 RECURRENT EXPENDITURE CEILINGS FOR MDAs**

| S/N | MINISTRY/DEPARTMENT/AGENCY                                                  | PERSONNEL COST '2027 | OVERHEAD COST '2027 | CONSOLIDATED REVENUE FUND CHARGES (CRF) 2027 | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|-----------------------------------------------------------------------------|----------------------|---------------------|----------------------------------------------|-------------------------|-------------------------|-------------------------|
|     | <b>ADMINISTRATIVE SECTOR</b>                                                |                      |                     |                                              |                         |                         |                         |
| 1   | Office of the Executive Governor                                            | 493,740,450          | 30,327,852,450      |                                              | 30,821,592,900          | 32,362,672,545          | 33,980,806,172          |
| 2   | Deputy Governor's office                                                    | 49,736,400           | 416,238,900         |                                              | 465,975,300             | 489,274,065             | 513,737,768             |
| 3   | Boundary Adjustment programme                                               | -                    | 9,329,250           |                                              | 9,329,250               | 9,795,713               | 10,285,498              |
| 4   | State Emergency Management Agency                                           | -                    | 109,404,750         |                                              | 109,404,750             | 114,874,988             | 120,618,737             |
| 5   | State Comm on Privatisation Commercialisation                               | -                    | 22,773,450          |                                              | 22,773,450              | 23,912,123              | 25,107,729              |
| 6   | Budget Monitoring and Due Process                                           | -                    | 33,841,500          |                                              | 33,841,500              | 35,533,575              | 37,310,254              |
| 7   | Enugu State Social Investment Programme (SIP)                               | -                    | 3,186,750           |                                              | 3,186,750               | 3,346,088               | 3,513,392               |
| 8   | Forest Guard Department                                                     | 735,000,000          | 15,481,200          |                                              | 750,481,200             | 788,005,260             | 827,405,523             |
| 9   | Enugu State Management Board for the Protection of State-Owned Social Homes |                      | 4,000,000           | -                                            | 4,000,000               | 5,000,000               | 6,000,000               |
| 10  | Office of the Secretary to State Government                                 | 614,293,050          | 958,805,400         |                                              | 1,573,098,450           | 1,651,753,373           | 1,734,341,041           |
| 11  | Economic Affairs and Parastatals                                            | -                    | 5,214,300           |                                              | 5,214,300               | 5,475,015               | 5,748,766               |
| 12  | State Focal Office World Bank Development Partner                           | -                    | 5,632,200           |                                              | 5,632,200               | 5,913,810               | 6,209,501               |
| 13  | Enugu State Economic Development Unit                                       | -                    | 5,620,650           |                                              | 5,620,650               | 5,901,683               | 6,196,767               |
| 14  | Enugu State Economic affairs Unit                                           | -                    | 5,620,650           |                                              | 5,620,650               | 5,901,683               | 6,196,767               |
| 15  | Enugu State Liaison Office Lagos                                            | 39,518,850           | 86,573,550          |                                              | 126,092,400             | 132,397,020             | 139,016,871             |
| 16  | Enugu State Liaison Office Abuja                                            | 55,457,850           | 63,857,850          |                                              | 119,315,700             | 125,281,485             | 131,545,559             |
| 17  | Enugu State Action Committee on AIDS (ENSACA)                               | -                    | 30,108,750          |                                              | 30,108,750              | 31,614,188              | 33,194,897              |
| 18  | Hajj/Moslem Pilgrims commission/ board                                      | -                    | 81,242,700          |                                              | 81,242,700              | 85,304,835              | 89,570,077              |
| 19  | Christian Pilgrim commission /board                                         | -                    | 705,804,750         |                                              | 705,804,750             | 741,094,988             | 778,149,737             |
| 20  | SERVICOM Department                                                         | -                    | 30,828,000          |                                              | 30,828,000              | 32,369,400              | 33,987,870              |
| 21  | Project Development and Implementation Dept                                 | -                    | 43,831,200          |                                              | 43,831,200              | 46,022,760              | 48,323,898              |
| 22  | Volunteer Service Agency                                                    | -                    | 4,925,550           |                                              | 4,925,550               | 5,171,828               | 5,430,419               |
| 23  | Enugu State House of Assembly                                               | 504,213,150          | 2,463,712,650       |                                              | 2,967,925,800           | 3,116,322,090           | 3,272,138,195           |

| S/N | MINISTRY/DEPARTMENT/AGENCY                                                  | PERSONNEL COST '2027 | OVERHEAD COST '2027 | CONSOLIDATED REVENUE FUND CHARGES (CRF) 2027 | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|-----------------------------------------------------------------------------|----------------------|---------------------|----------------------------------------------|-------------------------|-------------------------|-------------------------|
| 24  | Ministry of Information and Communication                                   | 220,601,850          | 66,546,900          |                                              | 287,148,750             | 301,506,188             | 316,581,497             |
| 25  | Enugu State Broadcasting Service Radio/TV                                   | 121,061,850          | 345,832,200         | 100,744,350                                  | 567,638,400             | 596,020,320             | 625,821,336             |
| 26  | Government Printing and Stationery Dept (Govt Press)                        | 68,146,050           | 6,837,600           | -                                            | 74,983,650              | 78,732,833              | 82,669,474              |
| 27  | Enugu State Printing and Publishing Company                                 | 45,519,600           | 50,739,150          | 45,920,700                                   | 142,179,450             | 149,288,423             | 156,752,844             |
| 28  | Office of the Head of Service                                               | 1,757,748,300        | 363,738,900         | -                                            | 2,121,487,200           | 2,227,561,560           | 2,338,939,638           |
| 29  | Consolidated Fund (Pensions, Gratuities Arrears & Death Benefit State Wide) | -                    | -                   | 14,760,328,800                               | 14,760,328,800          | 15,498,345,240          | 16,273,262,502          |
| 30  | Establishment, Pensions and Training                                        | -                    | 3,070,200           | -                                            | 3,070,200               | 3,223,710               | 3,384,896               |
| 31  | Public Service Department (PSD)                                             | -                    | 2,178,750           | -                                            | 2,178,750               | 2,287,688               | 2,402,072               |
| 32  | Office of the Auditor General of the State                                  | 110,271,000          | 98,105,700          | -                                            | 208,376,700             | 218,795,535             | 229,735,312             |
| 33  | Office of the Auditor General for Local Govt                                | 81,944,100           | 16,456,650          | -                                            | 98,400,750              | 103,320,788             | 108,486,827             |
| 34  | Civil Service Commission                                                    | 109,312,350          | 108,327,450         | -                                            | 217,639,800             | 228,521,790             | 239,947,880             |
| 35  | Local Government Service Commission                                         | 49,902,300           | 10,429,650          | -                                            | 60,331,950              | 63,348,548              | 66,515,975              |
| 36  | Enugu State Indendent Electoral Commission                                  | 206,878,350          | 177,030,000         | -                                            | 383,908,350             | 403,103,768             | 423,258,956             |
| 37  | Ministry of Special Duties                                                  | 64,184,400           | 26,597,550          | -                                            | 90,781,950              | 95,321,048              | 100,087,100             |
| 38  | Ministry of Human Dev and Poverty Reduction                                 | 63,057,750           | 324,208,500         | -                                            | 387,266,250             | 406,629,563             | 426,961,041             |
| 39  | <b>ECONOMIC SECTOR</b>                                                      | -                    | -                   | -                                            | -                       | -                       | -                       |
| 40  | Ministry of Agriculture and Agro Allied Industrialisation                   | 778,076,250          | 114,389,100         | -                                            | 892,465,350             | 937,088,618             | 983,943,048             |
| 41  | Veterinary School Achi                                                      | -                    | 4,519,200           | -                                            | 4,519,200               | 4,745,160               | 4,982,418               |
| 42  | Enugu State Agricultural Development Programme                              | -                    | 6,721,050           | -                                            | 6,721,050               | 7,057,103               | 7,409,958               |
| 43  | Fertilizer Procurement Distribution Agency                                  | -                    | 2,781,450           | -                                            | 2,781,450               | 2,920,523               | 3,066,549               |
| 44  | Ministry of Finance and Economic Development HQTRS                          | 587,588,400          | 390,844,650         | -                                            | 978,433,050             | 1,027,354,703           | 1,078,722,438           |
| 45  | Office of the Accountant General                                            | 890,418,900          | 1,442,265,300       | -                                            | 2,332,684,200           | 2,449,318,410           | 2,571,784,331           |
| 46  | Consolidated fund (Domestic loan/Foreign loan repayment with interest)      | -                    | -                   | 31,305,431,850                               | 31,305,431,850          | 32,870,703,443          | 34,514,238,615          |
| 47  | Board of Internal Revenue                                                   | 602,543,550          | 4,437,187,650       | -                                            | 5,039,731,200           | 5,291,717,760           | 5,556,303,648           |
| 48  | Enugu State Gaming Commission                                               | 51,469,950           | 5,678,400           | -                                            | 57,148,350              | 60,005,768              | 63,006,056              |

| S/N | MINISTRY/DEPARTMENT/AGENCY                     | PERSONNEL COST '2027 | OVERHEAD COST '2027 | CONSOLIDATED REVENUE FUND CHARGES (CRF) 2027 | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|------------------------------------------------|----------------------|---------------------|----------------------------------------------|-------------------------|-------------------------|-------------------------|
| 49  | Ministry of Trade, Industry and Investments    | 368,938,500          | 59,523,450          | -                                            | 428,461,950             | 449,885,048             | 472,379,300             |
| 50  | Enugu State Investment Dev Authority (ESIDA)   | -                    | 12,945,450          | -                                            | 12,945,450              | 13,592,723              | 14,272,359              |
| 51  | Small and Medium Scale Enterprises Promotion   | -                    | 348,962,250         | -                                            | 348,962,250             | 366,410,363             | 384,730,881             |
| 52  | Enugu State Marketing Company                  | -                    | 30,132,900          | -                                            | 30,132,900              | 31,639,545              | 33,221,522              |
| 53  | Ministry of Labour and Productivity            | 34,328,700           | 91,360,500          | -                                            | 125,689,200             | 131,973,660             | 138,572,343             |
| 54  | Ministry of Innovation, Science and Technology | 74,849,250           | 97,537,650          | -                                            | 172,386,900             | 181,006,245             | 190,056,557             |
| 55  | Ministry of Transport                          | 702,799,650          | 296,681,700         | -                                            | 999,481,350             | 1,049,455,418           | 1,101,928,188           |
| 56  | ENTRACO                                        | 27,254,850           | 7,764,750           | -                                            | 35,019,600              | 36,770,580              | 38,609,109              |
| 57  | Coal City Transport Services                   | 122,600,100          | 126,916,650         | -                                            | 249,516,750             | 261,992,588             | 275,092,217             |
| 58  | Ministry of Works and Infrastructure           | 401,137,800          | 1,343,637,750       | -                                            | 1,744,775,550           | 1,832,014,328           | 1,923,615,044           |
| 59  | Enugu State Road Maintenance Agency            | -                    | 30,000,000          |                                              | 30,000,000              | 40,000,000              | 50,000,000              |
| 60  | Enugu State Roads Fund Agency                  | -                    | 30,000,000          |                                              | 30,000,000              | 40,000,000              | 50,000,000              |
| 61  | Ministry of Culture and Tourism                | 160,129,200          | 22,599,150          | -                                            | 182,728,350             | 191,864,768             | 201,458,006             |
| 62  | Council for Arts and Culture                   | 27,510,000           | 2,722,650           | 4,450,950                                    | 34,683,600              | 36,417,780              | 38,238,669              |
| 63  | Tourism Board                                  | 38,150,700           | 16,398,900          | 4,685,100                                    | 59,234,700              | 62,196,435              | 65,306,257              |
| 64  | State Economic Planning Commission             | 88,083,450           | 60,265,800          | -                                            | 148,349,250             | 155,766,713             | 163,555,048             |
| 65  | State Bureau of Statistics                     | 93,094,050           | 180,101,250         | -                                            | 273,195,300             | 286,855,065             | 301,197,818             |
| 66  | Ministry of water Resources                    | 116,981,550          | 48,559,350          | -                                            | 165,540,900             | 173,817,945             | 182,508,842             |
| 67  | Enugu State Water Cooperation                  | 652,733,550          | 624,794,100         | 49,200,900                                   | 1,326,728,550           | 1,393,064,978           | 1,462,718,226           |
| 68  | Rural water Supply and Sanitation Agency       | 22,176,000           | 6,292,650           | -                                            | 28,468,650              | 29,892,083              | 31,386,687              |
| 69  | Small Town Water and Sanitation Agency         | -                    | 6,895,350           | -                                            | 6,895,350               | 7,240,118               | 7,602,123               |
| 70  | Ministry of Housing                            | 66,470,250           | 24,580,500          | -                                            | 91,050,750              | 95,603,288              | 100,383,452             |
| 71  | Ministry of Lands and Urban Development        | 751,286,550          | 98,046,900          | -                                            | 849,333,450             | 891,800,123             | 936,390,129             |
| 72  | Office of the Survey General                   | 189,812,700          | 23,178,750          | -                                            | 212,991,450             | 223,641,023             | 234,823,074             |
| 73  | Ministry of Budget and Planning                | 70,655,550           | 604,395,750         | -                                            | 675,051,300             | 708,803,865             | 744,244,058             |
| 74  | Ministry of Energy and Mineral Resources       | 25,064,550           | 577,855,950         | -                                            | 602,920,500             | 633,066,525             | 664,719,851             |

| S/N | MINISTRY/DEPARTMENT/AGENCY                              | PERSONNEL COST '2027 | OVERHEAD COST '2027 | CONSOLIDATED REVENUE FUND CHARGES (CRF) 2027 | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|---------------------------------------------------------|----------------------|---------------------|----------------------------------------------|-------------------------|-------------------------|-------------------------|
| 75  | State Electricity Regulatory Commission                 | 594,345,150          | 144,869,550         | -                                            | 739,214,700             | 776,175,435             | 814,984,207             |
| 76  | Enugu State Electrification Agency                      | 166,741,050          | 260,128,050         | -                                            | 426,869,100             | 448,212,555             | 470,623,183             |
| 77  | Ministry of Local Government, Chieftaincy and Rural Dev | 74,778,900           | 9,851,100           | -                                            | 84,630,000              | 88,861,500              | 93,304,575              |
| 78  | Enugu State Fire Service                                | -                    | 77,684,250          | -                                            | 77,684,250              | 81,568,463              | 85,646,886              |
| 79  | Community Development Council                           | -                    | 3,070,200           | -                                            | 3,070,200               | 3,223,710               | 3,384,896               |
| 80  | <b>LAW AND JUSTICE</b>                                  | -                    | -                   | -                                            | -                       | -                       | -                       |
| 81  | The Judiciary (High Court/Magistrate Court)             | 1,685,201,700        | 809,068,050         | -                                            | 2,494,269,750           | 2,618,983,238           | 2,749,932,399           |
| 82  | Judicial Service Commission                             | 16,465,050           | 249,060,000         | -                                            | 265,525,050             | 278,801,303             | 292,741,368             |
| 83  | Ministry of Justice                                     | 1,109,230,500        | 417,862,200         | -                                            | 1,527,092,700           | 1,603,447,335           | 1,683,619,702           |
| 84  | Legal Aids Council                                      | -                    | 3,244,500           | -                                            | 3,244,500               | 3,406,725               | 3,577,061               |
| 85  | Citizens right Mediation Centre                         | -                    | 16,630,950          | -                                            | 16,630,950              | 17,462,498              | 18,335,622              |
| 86  | Administrator-General/Public Trustees                   | -                    | 2,839,200           | -                                            | 2,839,200               | 2,981,160               | 3,130,218               |
| 87  | Enugu State Justice Reform Team                         | -                    | 22,599,150          | -                                            | 22,599,150              | 23,729,108              | 24,915,563              |
| 88  | Customary court of appeal - Headquarters                | 2,944,305,000        | 181,375,950         | -                                            | 3,125,680,950           | 3,281,964,998           | 3,446,063,247           |
| 89  | <b>REGIONAL SECTOR</b>                                  | -                    | -                   | -                                            | -                       | -                       | -                       |
| 90  | Enugu Capital Territory Development Authority           | 154,313,250          | 159,066,600         | -                                            | 313,379,850             | 329,048,843             | 345,501,285             |
| 91  | <b>SOCIAL SECTOR</b>                                    | -                    | -                   | -                                            | -                       | -                       | -                       |
| 92  | Ministry of Youth and Sports                            | 194,445,300          | 223,283,550         | -                                            | 417,728,850             | 438,615,293             | 460,546,057             |
| 93  | Youths Sports Federation of Nigeria (YSFON)             | -                    | 3,267,600           | -                                            | 3,267,600               | 3,430,980               | 3,602,529               |
| 94  | Rangers Management Corporation                          | 526,770,300          | 330,882,300         | -                                            | 857,652,600             | 900,535,230             | 945,561,992             |
| 95  | National Youths Service Corp (NYSC)                     | -                    | 390,950,700         | -                                            | 390,950,700             | 410,498,235             | 431,023,147             |
| 96  | Games Village Awgu                                      | -                    | 3,244,500           | -                                            | 3,244,500               | 3,406,725               | 3,577,061               |
| 97  | Ministry of Children, Gender and Social Development     | 247,730,700          | 274,440,600         | -                                            | 522,171,300             | 548,279,865             | 575,693,858             |
| 98  | Vocational & Rehabilitation Centre                      | -                    | 5,098,800           | -                                            | 5,098,800               | 5,353,740               | 5,621,427               |
| 99  | Remand Home Akwuke                                      | -                    | 3,360,000           | -                                            | 3,360,000               | 3,528,000               | 3,704,400               |
| 100 | FSP Medical Centre                                      | -                    | 3,592,050           | -                                            | 3,592,050               | 3,771,653               | 3,960,235               |
| 101 | Skill Acquisition Centre                                | -                    | 2,317,350           | -                                            | 2,317,350               | 2,433,218               | 2,554,878               |

| S/N | MINISTRY/DEPARTMENT/AGENCY                         | PERSONNEL COST '2027 | OVERHEAD COST '2027 | CONSOLIDATED REVENUE FUND CHARGES (CRF) 2027 | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|----------------------------------------------------|----------------------|---------------------|----------------------------------------------|-------------------------|-------------------------|-------------------------|
| 102 | Social Welfare Centre Emene                        | -                    | 3,476,550           | -                                            | 3,476,550               | 3,650,378               | 3,832,896               |
| 103 | Enugu State Disability commission                  | 5,000,000            | 4,000,000           |                                              | 9,000,000               | 10,000,000              | 11,000,000              |
| 104 | Ministry of Education                              | 472,401,300          | 795,392,850         | -                                            | 1,267,794,150           | 1,331,183,858           | 1,397,743,050           |
| 105 | Universal Basic Education Board (SUBEB)            | 262,732,050          | 1,241,706,900       | 26,943,000                                   | 1,531,381,950           | 1,607,951,048           | 1,688,348,600           |
| 106 | State Library Board,                               | 10,727,850           | 4,380,600           | -                                            | 15,108,450              | 15,863,873              | 16,657,066              |
| 107 | Examination Development Centre                     | 58,524,900           | 348,613,650         | -                                            | 407,138,550             | 427,495,478             | 448,870,251             |
| 108 | Agency for Mass Literacy                           | -                    | 3,939,600           | -                                            | 3,939,600               | 4,136,580               | 4,343,409               |
| 109 | Special Education Centre, Oji River                | -                    | 8,876,700           | -                                            | 8,876,700               | 9,320,535               | 9,786,562               |
| 110 | Special Education Centre, Ogbete                   | -                    | 17,558,100          | -                                            | 17,558,100              | 18,436,005              | 19,357,805              |
| 111 | College of Nursing Sci and Health Tech Nsukka      | 58,524,900           | 169,323,000         | -                                            | 227,847,900             | 239,240,295             | 251,202,310             |
| 112 | College of Nursing Sci and Health Tech Oji River   | 58,524,900           | 348,613,650         | -                                            | 407,138,550             | 427,495,478             | 448,870,251             |
| 113 | Enugu State Coll of Nursing Sciences Parklane/Awgu | -                    | 456,397,200         | -                                            | 456,397,200             | 479,217,060             | 503,177,913             |
| 114 | Enugu State Polytechnic, Iwollo                    | 464,212,350          | 279,192,900         | -                                            | 743,405,250             | 780,575,513             | 819,604,288             |
| 115 | Enugu State College of Education (Technical)       | 1,109,889,900        | 170,887,500         | -                                            | 1,280,777,400           | 1,344,816,270           | 1,412,057,084           |
| 116 | Enugu State University Sc and Tech (ESUT)          | 5,447,698,200        | 1,319,710,350       | -                                            | 6,767,408,550           | 7,105,778,978           | 7,461,067,926           |
| 117 | Institute of Management and Technology (IMT)       | 1,348,206,300        | 811,594,350         | -                                            | 2,159,800,650           | 2,267,790,683           | 2,381,180,217           |
| 118 | Enugu State Med & Applied Sciences (SUMAS)         | 2,528,469,300        | 783,401,850         | -                                            | 3,311,871,150           | 3,477,464,708           | 3,651,337,943           |
| 119 | ESUTH College of Medicine (Teaching Hospital)      | -                    | 205,656,150         | -                                            | 205,656,150             | 215,938,958             | 226,735,905             |
| 120 | Post Primary School Management Board (PPSMB)       | 17,090,654,700       | 53,601,450          | -                                            | 17,144,256,150          | 18,001,468,958          | 18,901,542,405          |
| 121 | Enugu State Science and Tech and Voc Sch Board     | 1,680,993,300        | 71,912,400          | -                                            | 1,752,905,700           | 1,840,550,985           | 1,932,578,534           |
| 122 | Enugu State Scholarship and Education Loans Board  | -                    | 624,504,300         | -                                            | 624,504,300             | 655,729,515             | 688,515,991             |
| 123 | Ministry of Health                                 | 1,119,463,800        | 223,736,100         | -                                            | 1,343,199,900           | 1,410,359,895           | 1,480,877,890           |
| 124 | Enugu State Primary Health Care                    | 1,736,442,750        | 232,197,000         | -                                            | 1,968,639,750           | 2,067,071,738           | 2,170,425,324           |
| 125 | Enugu State Agency for Universal Health Coverage   | -                    | 63,510,300          | -                                            | 63,510,300              | 66,685,815              | 70,020,106              |
| 126 | Parklane Specialist Hospital                       | 6,160,523,250        | 1,117,896,150       | -                                            | 7,278,419,400           | 7,642,340,370           | 8,024,457,389           |
| 127 | State Health Board                                 | 2,130,929,850        | 44,804,550          | -                                            | 2,175,734,400           | 2,284,521,120           | 2,398,747,176           |

| S/N | MINISTRY/DEPARTMENT/AGENCY                             | PERSONNEL<br>COST '2027 | OVERHEAD<br>COST '2027 | CONSOLIDATED<br>REVENUE<br>FUND CHARGES<br>(CRF) 2027 | 2027 Budget<br>Ceiling (N) | 2028 Budget<br>Ceiling (N) | 2029 Budget<br>Ceiling (N) |
|-----|--------------------------------------------------------|-------------------------|------------------------|-------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 128 | SUMAS Teaching Hospital                                | 1,000,000,000           | 600,000,000            |                                                       | 1,600,000,000              | 2,000,000,000              | 2,500,000,000              |
| 129 | Ministry of Environment and<br>Climate                 | 343,302,750             | 147,952,350            | -                                                     | 491,255,100                | 515,817,855                | 541,608,748                |
| 130 | Forestry Commission                                    | 53,253,900              | 9,746,100              | -                                                     | 63,000,000                 | 66,150,000                 | 69,457,500                 |
| 131 | Enugu State structure for signage<br>and Advert Agency | -                       | 10,546,200             | -                                                     | 10,546,200                 | 11,073,510                 | 11,627,186                 |
| 132 | Enugu Waste Management<br>Authority (ESWAMA)           | 170,559,900             | 1,196,136,900          | -                                                     | 1,366,696,800              | 1,435,031,640              | 1,506,783,222              |
| 133 | Local Government Pensions board                        | -                       |                        | 37,489,200                                            | 37,489,200                 | 39,363,660                 | 41,331,843                 |
|     | Total                                                  | 63,360,104,700          | 63,177,575,450         | 46,335,194,850                                        | 172,872,875,000            | 181,854,868,750            | 191,364,862,188            |

**ANNEXURE IX**

**2027 – 2029 CAPITAL EXPENDITURE CEILINGS FOR MDAs**

| <b>S/N</b> | <b>MDAs</b>                                              | <b>2027 Budget Ceiling (N)</b> | <b>2028 Budget Ceiling (N)</b> | <b>2029 Budget Ceiling (N)</b> |
|------------|----------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|            | <b>ADMINISTRATIVE SECTOR</b>                             |                                |                                |                                |
| 1          | Office of the Executive Governor                         | 21,575,736,000                 | 22,654,522,800                 | 23,733,309,600                 |
| 2          | Office of the Deputy Governor                            | 222,050,850                    | 233,153,393                    | 244,255,935                    |
| 3          | Enugu State Emergency Management Agency                  | 71,153,250                     | 74,710,913                     | 78,268,575                     |
| 4          | Dept of Due Process and Budget Monitoring                | 10,243,800                     | 10,755,990                     | 11,268,180                     |
| 5          | Office of the Secretary to the State Government          | 1,050,325,500                  | 1,102,841,775                  | 1,155,358,050                  |
| 6          | Enugu State Action Committee on Aids (ENSACA)            | 31,492,650                     | 33,067,283                     | 34,641,915                     |
| 7          | SERVICOM Department                                      | 3,676,050                      | 3,859,853                      | 4,043,655                      |
| 8          | Project Development and Implementation Dept.             | 666,343,650                    | 699,660,833                    | 732,978,015                    |
| 9          | Volunteer Service Agency                                 | 7,639,800                      | 8,021,790                      | 8,403,780                      |
| 10         | Forest Guard Department                                  | 105,000,000                    | 110,250,000                    | 115,500,000                    |
| 11         | Enugu State House of Assembly (The Legislature)          | 793,892,400                    | 833,587,020                    | 873,281,640                    |
| 12         | Enugu State House of Assembly Service Commission         | 19,578,300                     | 20,557,215                     | 21,536,130                     |
| 13         | Ministry of Information and Communication                | 125,656,650                    | 131,939,483                    | 138,222,315                    |
| 14         | Enugu State Broadcasting Service - Radio/TV ESBS/TV      | 306,669,300                    | 322,002,765                    | 337,336,230                    |
| 15         | Government Printing and Stationery Dept. (Govt. Press)   | 91,207,200                     | 95,767,560                     | 100,327,920                    |
| 16         | Enugu State Printing and Publishing Company (Daily Star) | 54,762,750                     | 57,500,888                     | 60,239,025                     |
| 17         | Office of the Head of State Civil Service                | 21,774,900                     | 22,863,645                     | 23,952,390                     |
| 18         | Establishment, Pension and Training                      | 10,218,600                     | 10,729,530                     | 11,240,460                     |
| 19         | Public Service Department                                | 2,864,400                      | 3,007,620                      | 3,150,840                      |
| 20         | Office of the State Auditor General                      | 8,069,250                      | 8,472,713                      | 8,876,175                      |
| 21         | Office of the Auditor General for Local Government       | 8,117,550                      | 8,523,428                      | 8,929,305                      |

| S/N | MDAs                                                        | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|-------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| 22  | Civil Service Commission (CSC)                              | 64,924,650              | 68,170,883              | 71,417,115              |
| 23  | Local Government Service Commission                         | 21,010,500              | 22,061,025              | 23,111,550              |
| 24  | Enugu State Independent Electoral Commission                | 118,637,400             | 124,569,270             | 130,501,140             |
| 25  | Ministry of Human Development and Poverty Eradication       | 247,073,400             | 259,427,070             | 271,780,740             |
| 26  | Ministry of Special Duties                                  | 132,752,550             | 139,390,178             | 146,027,805             |
|     | <b>ECONOMIC SECTOR</b>                                      | -                       | -                       | -                       |
| 27  | Ministry of Agriculture and Agro-Industrialization          | 76,660,144,050          | 80,493,151,253          | 84,326,158,455          |
| 28  | Enugu State Agricultural Development Programme (ENADEP)     | 4,340,700               | 4,557,735               | 4,774,770               |
| 29  | FADAMA                                                      | 505,001,700             | 530,251,785             | 555,501,870             |
| 30  | Livestock Productivity and Resilience Support Project LPRES | 191,010,750             | 200,561,288             | 210,111,825             |
| 31  | Rural Access and Agricultural Marketing Project (RAAMP)     | 477,528,450             | 501,404,873             | 525,281,295             |
| 32  | Ministry of Finance and Economic Development                | 609,326,550             | 639,792,878             | 670,259,205             |
| 33  | Office of the State Accountant- General                     | 651,186,900             | 683,746,245             | 716,305,590             |
| 34  | Enugu State Internal Revenue Service                        | 510,631,800             | 536,163,390             | 561,694,980             |
| 35  | Enugu State Gaming/Lotto Commission                         | 34,858,950              | 36,601,898              | 38,344,845              |
| 36  | Ministry of Trade Investment and Industry                   | 860,507,550             | 903,532,928             | 946,558,305             |
| 37  | Enugu State Investment Development Authority                | 2,691,738,000           | 2,826,324,900           | 2,960,911,800           |
| 38  | Small and Medium Scale Enterprises Promotion                | 4,799,170,950           | 5,039,129,498           | 5,279,088,045           |
| 39  | Enugu Marketing Company                                     | 391,573,350             | 411,152,018             | 430,730,685             |
| 40  | Ministry of Labour and Productivity                         | 53,091,150              | 55,745,708              | 58,400,265              |
| 41  | Ministry of Innovation, Science and Technology              | 983,710,350             | 1,032,895,868           | 1,082,081,385           |
| 42  | Ministry of Transport                                       | 38,327,182,950          | 40,243,542,098          | 42,159,901,245          |
| 43  | Coal City Transport Services                                | 1,683,150               | 1,767,308               | 1,851,465               |

| <b>S/N</b> | <b>MDAs</b>                                                    | <b>2027 Budget Ceiling (N)</b> | <b>2028 Budget Ceiling (N)</b> | <b>2029 Budget Ceiling (N)</b> |
|------------|----------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 44         | Ministry of Energy and Mineral Resources                       | 11,539,307,850                 | 12,116,273,243                 | 12,693,238,635                 |
| 45         | Rural Electrification Board (REB)                              | 4,869,845,400                  | 5,113,337,670                  | 5,356,829,940                  |
| 46         | State Electricity Regulatory Commission                        | 166,132,050                    | 174,438,653                    | 182,745,255                    |
| 47         | Ministry of Works and Infrastructure                           | 203,542,412,850                | 213,719,533,493                | 223,896,654,135                |
| 48         | Ministry of Culture and Tourism                                | 1,136,520,000                  | 1,193,346,000                  | 1,250,172,000                  |
| 49         | Council for Arts and Culture                                   | 21,201,600                     | 22,261,680                     | 23,321,760                     |
| 50         | Tourism Board                                                  | 24,354,002,400                 | 25,571,702,520                 | 26,789,402,640                 |
| 51         | State Economic Planning Commission                             | 3,872,572,200                  | 4,066,200,810                  | 4,259,829,420                  |
| 52         | State Bureau of Statistics                                     | 1,575,000,000                  | 1,653,750,000                  | 1,732,500,000                  |
| 53         | Ministry of Local Govt, Rural Dev and Chieftaincy Matters      | 136,095,750                    | 142,900,538                    | 149,705,325                    |
| 54         | Community and Social Development Agency                        | 955,057,950                    | 1,002,810,848                  | 1,050,563,745                  |
| 55         | Fire Service Department                                        | 458,427,900                    | 481,349,295                    | 504,270,690                    |
| 56         | Ministry of Water Resources                                    | 1,947,126,300                  | 2,044,482,615                  | 2,141,838,930                  |
| 57         | Enugu State Water Corporation                                  | 19,736,292,450                 | 20,723,107,073                 | 21,709,921,695                 |
| 58         | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 496,056,750                    | 520,859,588                    | 545,662,425                    |
| 59         | Small Town Water and Sanitation Agency                         | 42,977,550                     | 45,126,428                     | 47,275,305                     |
| 60         | Ministry of Housing                                            | 254,999,850                    | 267,749,843                    | 280,499,835                    |
| 61         | Enugu State Housing Development Corporation                    | 5,357,880,150                  | 5,625,774,158                  | 5,893,668,165                  |
| 62         | Ministry of Lands and Urban Development                        | 438,520,950                    | 460,446,998                    | 482,373,045                    |
| 63         | Office of the Surveyor General                                 | 147,212,100                    | 154,572,705                    | 161,933,310                    |
| 64         | Enugu New City Corporation                                     | 14,325,882,900                 | 15,042,177,045                 | 15,758,471,190                 |
| 65         | Enugu State Geographic Information Service ESGIS               | 19,101,177,900                 | 20,056,236,795                 | 21,011,295,690                 |
| 66         | Ministry of Budget and Planning                                | 391,286,700                    | 410,851,035                    | 430,415,370                    |

| S/N | MDAs                                                        | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|-------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
|     | <b>LAW AND JUSTICE</b>                                      | -                       | -                       | -                       |
| 67  | Judicial Service Commission                                 | 434,713,650             | 456,449,333             | 478,185,015             |
| 68  | Ministry of Justice                                         | 743,545,950             | 780,723,248             | 817,900,545             |
| 69  | Citizens' Rights and Mediation Centre                       | 3,246,600               | 3,408,930               | 3,571,260               |
| 70  | Administrator-General/Public Trustees                       | 15,280,650              | 16,044,683              | 16,808,715              |
| 71  | Enugu State High Court                                      | 320,822,250             | 336,863,363             | 352,904,475             |
| 72  | Customary Court of Appeal                                   | 68,213,250              | 71,623,913              | 75,034,575              |
|     | <b>REGIONAL SECTOR</b>                                      | -                       | -                       | -                       |
| 73  | Enugu Capital Territory Development Authority               | 1,484,495,250           | 1,558,720,013           | 1,632,944,775           |
|     | <b>SOCIAL SECTOR</b>                                        | -                       | -                       | -                       |
| 74  | Ministry of Youth and Sport                                 | 10,085,422,200          | 10,589,693,310          | 11,093,964,420          |
| 75  | Rangers Management Corporation                              | 41,066,550              | 43,119,878              | 45,173,205              |
| 76  | Games Village Awgu                                          | 2,865,175,950           | 3,008,434,748           | 3,151,693,545           |
| 77  | Ministry of Children, Gender Affairs and Social Development | 254,045,400             | 266,747,670             | 279,449,940             |
| 78  | Enugu State Disability commission                           | 20,000,000              | 25,000,000              | 30,000,000              |
| 79  | Ministry of Education                                       | 1,081,986,150           | 1,136,085,458           | 1,190,184,765           |
| 80  | Enugu State Universal Basic Education Board                 | 243,193,434,750         | 255,353,106,488         | 267,512,778,225         |
| 81  | Enugu State Library Board                                   | 69,718,950              | 73,204,898              | 76,690,845              |
| 82  | Examinations Development Centre                             | 70,425,600              | 73,946,880              | 77,468,160              |
| 83  | Agency for Mass Literacy                                    | 16,235,100              | 17,046,855              | 17,858,610              |
| 84  | Enugu State Polytechnic Iwollo                              | 812,276,850             | 852,890,693             | 893,504,535             |
| 85  | Enugu State College of Education (Technical)                | 458,656,800             | 481,589,640             | 504,522,480             |
| 86  | Enugu State University of Science and Technology (ESUT)     | 727,023,150             | 763,374,308             | 799,725,465             |

| S/N | MDAs                                                          | 2027 Budget Ceiling (N) | 2028 Budget Ceiling (N) | 2029 Budget Ceiling (N) |
|-----|---------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| 87  | State Uni. of Medical and Applied Sciences, Igbo-Eno (SUMAS)  | 825,552,000             | 866,829,600             | 908,107,200             |
| 88  | Institute of Management and Technology (IMT)                  | 412,841,100             | 433,483,155             | 454,125,210             |
| 89  | Post-Primary Schools Management Board (PPSMB)                 | 19,811,169,000          | 20,801,727,450          | 21,792,285,900          |
| 90  | Enugu State Science Technical and Vocational Sch. Mgt. Board  | 451,390,800             | 473,960,340             | 496,529,880             |
| 91  | Enugu State Scholarship and Education Loans Board             | 9,549,750               | 10,027,238              | 10,504,725              |
| 92  | Enugu State College of Health Technology, Oji River           | 95,504,850              | 100,280,093             | 105,055,335             |
| 93  | Enugu State Coll of Nursing Sciences and Health Techn, Nsukka | 1,977,927,000           | 2,076,823,350           | 2,175,719,700           |
| 94  | Enugu State College of Nursing Sciences, Parklane-Awgu        | 1,918,398,300           | 2,014,318,215           | 2,110,238,130           |
| 95  | Ministry of Health                                            | 20,959,347,150          | 22,007,314,508          | 23,055,281,865          |
| 96  | Enugu State Primary Health Care Development Agency            | 16,853,628,750          | 17,696,310,188          | 18,538,991,625          |
| 97  | Enugu State Agency for Universal Health Coverage              | 291,674,250             | 306,257,963             | 320,841,675             |
| 98  | ESUT Teaching Hospital Parklane, Enugu                        | 2,230,062,450           | 2,341,565,573           | 2,453,068,695           |
| 99  | Enugu State Hospital Management Board (SHMB)                  | 3,436,491,450           | 3,608,316,023           | 3,780,140,595           |
| 100 | SUMAS Teaching Hospital                                       |                         |                         |                         |
| 101 | Ministry of Environment and Climate Change                    | 593,091,450             | 622,746,023             | 652,400,595             |
| 102 | Nigerian Erosion Watershed Programme                          | -                       | -                       | -                       |
| 103 | Forestry Commission                                           | 111,549,900             | 117,127,395             | 122,704,890             |
| 104 | Enugu State Waste Management Authority (ESWAMA)               | 571,124,400             | 599,680,620             | 628,236,840             |
| 105 | Local Government Pension Board                                | 21,973,350              | 23,072,018              | 24,170,685              |
|     | Total                                                         | 801,726,609,200         | 841,816,939,660         | 881,907,270,120         |

## **Attestation Form**

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

### **Re: 2027 Budget Proposal: (Name of MDA)**

We the undersigned being the Hon. Commissioner/Chief Executive and Permanent Secretary/Accounting Officer of (Name of MDA) hereby certify that the information and data contained in our 2027 Recurrent and Capital Budget submission to the Ministry of Budget and Planning, Enugu are correct and accurate.

We understand that the inclusion of any false information may attract appropriate sanctions.

**Hon. Commissioner/Chief Executive**

Name.....

Signature.....

Date.....

**Permanent Secretary/Accounting Officer**

Name.....

Signature.....

Date.....

## ANNEXURE XI

### **SCHEDULE FOR THE BUDGET BILATERAL DISCUSSIONS OF YEAR 2027 RECURRENT AND CAPITAL ESTIMATE PROPOSALS BY MINISTRIES/DEPARTMENTS AND AGENCIES**

#### **(MDAs)**

| DAY | MINISTRY/DEPARTMENTS AND AGENCIES                                                                                                                                                                                                                                                                                                                                | DATE                                       | TIME                                                                                                                                   |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1   | a) Local Government Service Commission<br>b) Office of the State Auditor-General<br>c) Local Government Audit Department<br>d) Local Government Pension Board<br>e) Enugu State Independent Electoral Commission (ENSIEC)                                                                                                                                        | Monday 5 <sup>th</sup><br>October, 2026    | 10:00 a.m. – 11.00 a.m.<br>11:00 a.m. - 12.00 noon<br>12:00 noon – 1.30 p.m.                                                           |
| 2.  | a) Ministry of Justice<br>b) Citizens' Rights and Med. Centre<br>c) Administrator General/Public Trustees<br>d) Enugu State Justice Reform Team<br>e) Legal Aids Council<br>f) Enugu State High Court (Judiciary)<br>g) Enugu State Multi Door Court House<br>h) Customary Court of Appeal<br>i) Judicial Service Commission                                     | Tuesday 6 <sup>th</sup><br>October, 2026   | 10:00 a.m. – 12:00 noon<br>-do-<br>-do-<br>12:00 noon – 1:00p.m.<br>1:00p.m. – 2:00 p.m.<br>2:00pm – 3:00pm<br>-do-<br>3.00pm – 4.00pm |
| 3.  | a) Ministry of Water Resources<br>b) Enugu State Water Corporation<br>c) Rural Water & Environmental Sanitation Agency (ENRUWASSA)<br>d) Small Town Water Supply and Sanitation                                                                                                                                                                                  | Wednesday 7 <sup>th</sup><br>October, 2026 | 10:00 a.m. – 11:00 a.m.<br>11:00 a.m. – 1:00 pm<br>-do-<br>-do-<br>-do-                                                                |
| 4.  | a) Ministry of Trade, Investment and Industries<br>b) Small & Medium Scale Enterprises Promotion<br>c) Enugu State Investment Development Authority<br>d) Enugu State Marketing Company<br>e) Enugu Capital Territory Development Authority                                                                                                                      | Thursday 8 <sup>th</sup><br>October, 2026  | 10:00 a.m.<br>-do-<br>-do-<br>-do-<br>-do-                                                                                             |
| 5.  | a) Office of the Deputy Governor<br>b) Enugu State Boundary Adjustment Committee<br>c) Enugu State Emergency Management Agency<br>d) Council on Privatization and Commercialization<br>e) Ministry of Youths & Sports<br>f) NYSC<br>g) Rangers Management Corporation<br>h) Game Village Awgu                                                                    | Friday 9 <sup>th</sup><br>October, 2026    | 10:00 a.m.<br>-do-<br>-do-<br>-do-<br>-do-<br>-do-<br>-do-                                                                             |
| 6.  | a) Ministry of Information and Communication<br>b) Enugu State Printing & Publishing Corporation<br>c) E.S.B.S./TV<br>d) Government Printing & Stationery Dept<br>e) Ministry of Special Duties                                                                                                                                                                  | Monday 12 <sup>th</sup><br>October, 2026   | 10:00 a.m. – 11.00 a.m.<br>-do-<br>-do-<br>-do-<br>2pm-3pm                                                                             |
| 7.  | a) Office of the Secretary to the State Government<br>b) Enugu State Liaison Office Lagos<br>c) Enugu State Liaison Office Abuja<br>d) Hajj/Moslem Pilgrims Commission/Board<br>e) Christian Pilgrim Commission/Board<br>f) Economic Affairs and Parastatals<br>g) Enugu State Economic Development Unit<br>h) State Focal Office World Bank Development Partner | Tuesday 13 <sup>th</sup><br>October, 2026  | 10:00 a.m. – 1.00 p.m.<br>-do-<br>-do-<br>-do-<br>1.00 p.m. – 2.00 p.m.                                                                |

| DAY | MINISTRY/DEPARTMENTS AND AGENCIES                                                                                                                                                                                                                                                                                                                                                           | DATE                                         | TIME                                                                                          |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------|
| 8.  | a) Enugu State House of Assembly<br>b) Civil Service Commission<br>c) Ministry of Culture and Tourism<br>d) Council for Arts and Culture<br>e) Tourism Board<br>f) Nike Lake Resort Hotel<br>g) Ministry of Labour and Employment                                                                                                                                                           | Wednesday<br>14th October,<br>2026           | 10:00 a.m. – 1:00 p.m.<br>-do-<br>-do-<br>-do-<br>-do-<br>1:00p.m.<br>-do-                    |
| 9.  | a) Ministry of Agriculture and Agro-Industrialization<br>b) Veterinary School Achi<br>c) ENADEP/FADAMA<br>d) Commercial Agricultural Dev. Project (CADP)<br>e) APPEALS Enugu<br>f) Enugu VCDP/IFAD<br>g) ATASP<br>h) Rural Access and Agricultural Marketing Project (RAAMP)<br>i) Fertilizer Procurement and Distribution Company Ltd<br>j) Ministry of Innovation, Science and Technology | Thursday<br>15th October,<br>2026            | 10:00 a.m. – 1:00 p.m.<br>-do-<br>-do-<br>-do-<br>-do-<br>-do-<br>-do-<br>1:00 p.m.           |
| 10. | a) Min. of Human Dev. & Poverty Eradication<br>b) Office of the Head of Service<br>c) Public Service Department<br>d) Performance Improvement Bureau (PIB)/SERVICOM<br>e) Establishment, Pensions & Training Department<br>f) Staff Development Center                                                                                                                                      | Friday<br>16 <sup>th</sup> October,<br>2026  | 10:00a.m.<br>-do-<br>-do-<br>-do-<br>-do-                                                     |
| 11. | a) Ministry of Local Govt, Chieftaincy & Rural Dev<br>b) Fire Service Department<br>c) Community Development Project (CDP)<br>d) Community & Social Dev. Project (CSDP)<br>e) Community Development Council<br>f) Ministry of Energy and Mineral Resources<br>g) Rural Electrification Board (REB)<br>h) State Electricity Regulatory Commission                                            | Monday<br>19 <sup>th</sup> October,<br>2026  | 10:00 a.m.<br>-do-<br>-do-<br>-do-<br>-do-<br>12:00pm<br>-do-<br>-do-                         |
| 12. | a) Ministry of Children, Gender Affairs and Social Dev.<br>b) Social Welfare Centre Emene<br>c) Enugu State Disability commission<br>d) Ministry of Lands and Urban Dev<br>e) Office of the Survey General<br>f) Ministry of Housing<br>g) Enugu State Housing Development                                                                                                                  | Tuesday<br>20 <sup>th</sup> October,<br>2026 | 10:00 a.m. – 11:00 a.m.<br>-do-<br>11:00 a.m. – 1:00 p.m.<br>-do-<br>1:00 pm – 3:00pm<br>-do- |
| 13. | a) Ministry of Health<br>b) Enugu State Health Management Board<br>c) Enugu State Primary Health Care Development Agency<br>d) ESUT Teaching Hospital Parklane<br>e) Enugu State Agency for the Control of Aids (ENSACA)<br>f) Enugu State Agency for Universal Health Coverage<br>g) SUMAS Teaching Hospital                                                                               | Wednesday<br>21st October,<br>2026           | 10:00 a.m.<br>-do-<br>-do-<br>-do-<br>-do-<br>-do-                                            |
| 14. | a) Ministry of Environment and Climate<br>b) Forestry Commission<br>c) Enugu State Waste Management Authority (ESWAMA)                                                                                                                                                                                                                                                                      | Thursday 22 <sup>nd</sup><br>October, 2026   | 10:00 a.m. – 1.00 p.m.<br>-do-<br>-do-<br>-do-<br>-do-                                        |

| DAY  | MINISTRY/DEPARTMENTS AND AGENCIES                                                                                                                                                                                                                                                                                                                                                                        | DATE                                         | TIME                                                                              |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------|
|      | d) Enugu State Structure for Signage and Advertisement Agency                                                                                                                                                                                                                                                                                                                                            |                                              |                                                                                   |
| 15.  | a) Office of the Executive Governor<br>b) Project Dev. & Implementation Dept.<br>c) Dept. of Due Process & Budget Monitoring/<br>d) Forest Guard Department<br>e) Enugu State Social Investment Agency<br>f) Volunteer Service Agency<br>g) Nigeria Security & Civil Defense<br>h) Enugu State Management Board for the Protection of State-Owned Social Homes                                           | Friday 23 <sup>rd</sup><br>October, 2026     | 10:00 a.m. – 11:00 a.m.<br>11: 00a.m.<br>-do-<br>-do-<br>-do-                     |
| 16   | a) Ministry of Education<br>b) Special Education Centre, Oji River<br>c) Special Education Centre, Ogbete<br>d) Enugu State Scholarship and Education Loans Board<br>e) Agency for Mass Literacy<br>f) Enugu State Library Board<br>g) Post Primary Schools Management Board<br>h) Enugu State Science/ Tech. Vocational Education Board<br>i) Universal Basic Education Board                           | Monday 26 <sup>th</sup><br>October, 2026     | 10:00 a.m.<br>-do-<br>-do-<br>-do-<br>do-<br>-do-<br>-do-<br>-do-                 |
| 17   | a) Enugu State University of Sc& Tech ESUT<br>b) ESUT College of Medicine<br>c) Enugu State University of Medical Sciences, Igbo-Ano<br>d) IMT<br>e) Enugu State College of Education (Technical)<br>f) Examination Development Centre<br>g) College of Agriculture Iwollo<br>h) College of Nursing Sciences Parklane, Enugu<br>i) College of Health Tech Nsukka<br>j) College of Health Tech Orji-river | Tuesday 27 <sup>th</sup><br>October, 2026    | 10:00 a.m.<br>-do-<br>-do-<br>-do-<br>do-<br>-do-<br>-do-<br>-do-<br>-do-<br>-do- |
| 18.  | a) Ministry of Works and Infrastructure<br>b) Enugu State Road Maintenance Agency<br>c) Enugu State Roads Fund Agency                                                                                                                                                                                                                                                                                    | Wednesday<br>28th October,<br>2026           | 10:00 a.m. – 1:00 p.m.<br>-do-<br>1:00 p.m.<br>-do-                               |
| 19   | a) Ministry of Transport<br>b) Coal City Transport Service<br>c) ENTRACO<br>d) All Enugu/Nsukka Transport Terminals                                                                                                                                                                                                                                                                                      | Thursday<br>October 29 <sup>th</sup><br>2026 | 10:00 a.m. – 1:00 p.m.<br>-do-<br>1:00 p.m.<br>-do-                               |
| 120. | a) Ministry of Finance<br>b) Office of the Accountant-General<br>c) Enugu State Internal Revenue Service<br>d) Gaming Commission<br>e) Ministry of Budget & Planning<br>f) Economic Planning Commission<br>g) Bureau of Statistics<br>h) NG Cares<br>i) SOCU                                                                                                                                             | Friday<br>October 30 <sup>th</sup><br>2026   | 10:00 a.m.<br>-do-<br>-do-<br>-do-                                                |