



Enugu State Government

BUDGET IMPLEMENTATION REPORT QUARTER 1 2026

Prepared by
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Enugu State, Nigeria

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Enugu State is prepared quarterly and issued within 30 days from the end of each quarter.

This report includes the original approved budget appropriation for the year 2026 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organizational unit, and balances against each of the revenue and expenditure appropriations. This Q1 report is assessed against the 2026 Original budget.

This budget, aptly titled the “Budget of Renewed Momentum,” embodies our collective determination to accelerate development and consolidate ongoing reforms across the state. The budget was deliberately designed to drive inclusive and sustainable development by channelling resources toward high-impact programmes and projects.

The theme also reflects our unwavering commitment to scaling up infrastructure, stimulating economic growth, enhancing security, expanding social services, and ensuring that every allocation translates into tangible improvements in the lives of our people.

The fiscal year 2026 budget of Enugu State is anchored on the following National Macroeconomic assumptions:

1. National Inflation Rate of 21.00%.
2. National Real GDP Growth of 2.70%.
3. Oil Production Benchmark of 1.9000 million barrels per.
4. Oil Price Benchmark of US\$75.00 per barrel.
5. Exchange Rate of NGN1,580/US\$.

The sum of ₦1,617,397,465,000.00 (One Trillion, Six Hundred and Seventeen Billion, Three Hundred and Ninety-Seven Million, Four Hundred and Sixty-Five Thousand Naira) only was appropriated for 2026 fiscal year. The sum of N321,305,000,000.00 (Three Hundred and Twenty-One Billion, Three Hundred and five Million Naira) only representing 20% of the approved budget is for recurrent expenditure while the sum of N1,296,092,465,000.00 (One Trillion, Two Hundred and Ninety-Six Billion, Ninety-Two Million, Four Hundred and Sixty-Five Thousand Naira) only representing 80% of the approved budget is for capital expenditure.

Under recurrent revenue and capital receipts (total inflows), the 2026 approved budget has an opening balance of N30,000,000,000.00 (Thirty Billion Naira) representing 1.85%.

Under recurrent revenue, Enugu State Government is expected to generate the sum of N870,747,465,000.00 (Eight Hundred and Seventy Billion, Seven Hundred and Forty-Seven Million, Four Hundred and Sixty-Five Thousand Naira) only from Independent Revenue (IGR) representing 53.84% and N387,000,000,000.00 (Three Hundred and Eighty-Seven Billion Naira) only from Government Share of Federal Account Allocation Committee-FAAC (Statutory Allocation, Value Added Tax (VAT), Excess Crude and other Revenue) representing 23.93%.

On capital receipt, the sum of N46,900,000,000.00 (Forty-Six Billion, Nine Hundred Million Naira) only representing 2.90% is expected from internal and external Aids/Grants while the sum of N282,750,000,000.00 (Two Hundred and Eighty-Two Billion, Seven Hundred and Fifty Million Naira) only representing 17.48% is from Capital Development Fund (CDF) Receipts (domestic and external borrowings/loans).

The sum of N966,442,465,000.00 (Nine Hundred and Sixty-Six Billion, Four Hundred and Forty-Two Million, Four Hundred and Sixty-Five Thousand Naira) only was transferred from the Consolidated Revenue Fund (CRF) to the Capital Development Fund (CDF).

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes in sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures respectively.

This Budget Implementation Report is produced by the Ministry of Planning and Budget in collaboration with the office of the State Accountant General and published on the Enugu State website: www.enugustate.gov.ng and www.mbp.en.gov.ng

1.B Revenue Performance

In the first quarter 2026 (January-March), a total of N101,824,214,773.24 (One Hundred and One Billion, Eight Hundred and Twenty-Four Million, Two Hundred and Fourteen Thousand, Seven Hundred and Seventy-Three Naira, Twenty-Four Kobo) was received as inflows from recurrent revenue. Of this amount, N57,864,056,320.50 (Fifty-Seven Billion, Eight Hundred and Sixty-Four Million, Fifty-Six Thousand, Three Hundred and Twenty Naira, Fifty Kobo) was received as allocations from the Federation Account, while the sum of N43,960,158,452.74 (Forty-Three Billion, Nine Hundred and Sixty Million, One Hundred and Fifty-Eight Thousand, Four Hundred and Fifty-Two Naira, Seventy-Four Kobo) was recorded as independent revenue (Internally Generated Revenue - IGR).

Furthermore, during the same period, the state received nothing under capital receipts.

Table A: Breakdown of FAAC and VAT Inflows

S/N	Revenue Descriptions	January 2026	February 2026	March 2026	Total
		N	N	N	N
1	Statutory Allocation	5,715,658,314.07	8,248,111,610.52	8,504,836,824.38	22,468,606,748.97
2	Value Added Tax (VAT)	11,045,914,236.84	6,446,099,739.02	5,296,655,600.22	22,788,669,576.08
3	CBN Distribution of 180BN to States, Enugu State	-	-	5,000,000,000.00	5,000,000,000.00
4	Infrastructural Development to States	-	-	5,500,000,000.00	5,500,000,000.00
5	Augmentation to States	-	-	689,530,209.99	689,530,209.99
6	Non Oil Excess Account (Argumentation)	-	-	1,379,060,419.98	1,379,060,419.98
7	Ecological Fund	-	-	38,189,365.48	38,189,365.48
	Total	16,761,572,550.91	14,694,211,349.54	26,408,272,420.05	57,864,056,320.50

1.C Recurrent Expenditure Performance

The first quarter of 2026 recorded an actual recurrent expenditure of N17,534,006,321.18 (Seventeen Billion, Five Hundred and Thirty-Four Million, Six Thousand, Three Hundred and Twenty-One Naira, Eighteen Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of N12,694,983,361.24 (Twelve Billion, Six Hundred and Ninety-Four Million, Nine Hundred and Eighty-Three Thousand, Three Hundred and Sixty-One Naira, Twenty-Four Kobo).

Other Recurrent Costs: Other recurrent expenditure stood at the sum of N4,839,022,959.94 (Four Billion, Eight Hundred and Thirty-Nine Million, Twenty-Two Thousand, Nine Hundred and Fifty-Nine Naira, Ninety-Four Kobo).

1.D Capital Expenditure Performance

The sum of N31,367,340,364.77 (Thirty-One Billion, Three Hundred and Sixty-Seven Million, Three Hundred and Forty-Thousand, Three Hundred and Sixty-Four Naira, Seventy-Seven Kobo) was so far recorded as capital expenditure during the quarter under review.

NOTE: As at the conclusion of this report, certain expenditures that have already been disbursed were not recorded given that some Ministries, Departments, and Agencies (MDAs) have not fully submitted their returns on expenditures. These outstanding transactions will be reflected in the subsequent quarterly performance reports within the fiscal year.

Furthermore, a budget revision is anticipated and will be undertaken at an appropriate time before the end of the 2026 fiscal year, to accommodate emerging priorities and align allocations with actual fiscal performance.

1.E Conclusions

The First Quarter Budget Performance Report for 2026 highlights both the revenue and expenditure of the State Government. During the period under review, recurrent revenue performance stood at 7.8% of the original 2026 budget. In contrast, recurrent and capital expenditure performances were 5.5% and 3.6%, respectively. Overall, total expenditure performance was recorded at 3.0% against the original budget for the year. However, the figures here do not reflect the entire transactions within the quarter under review as some MDAs were yet to make the required returns as the time of the collation of this report.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

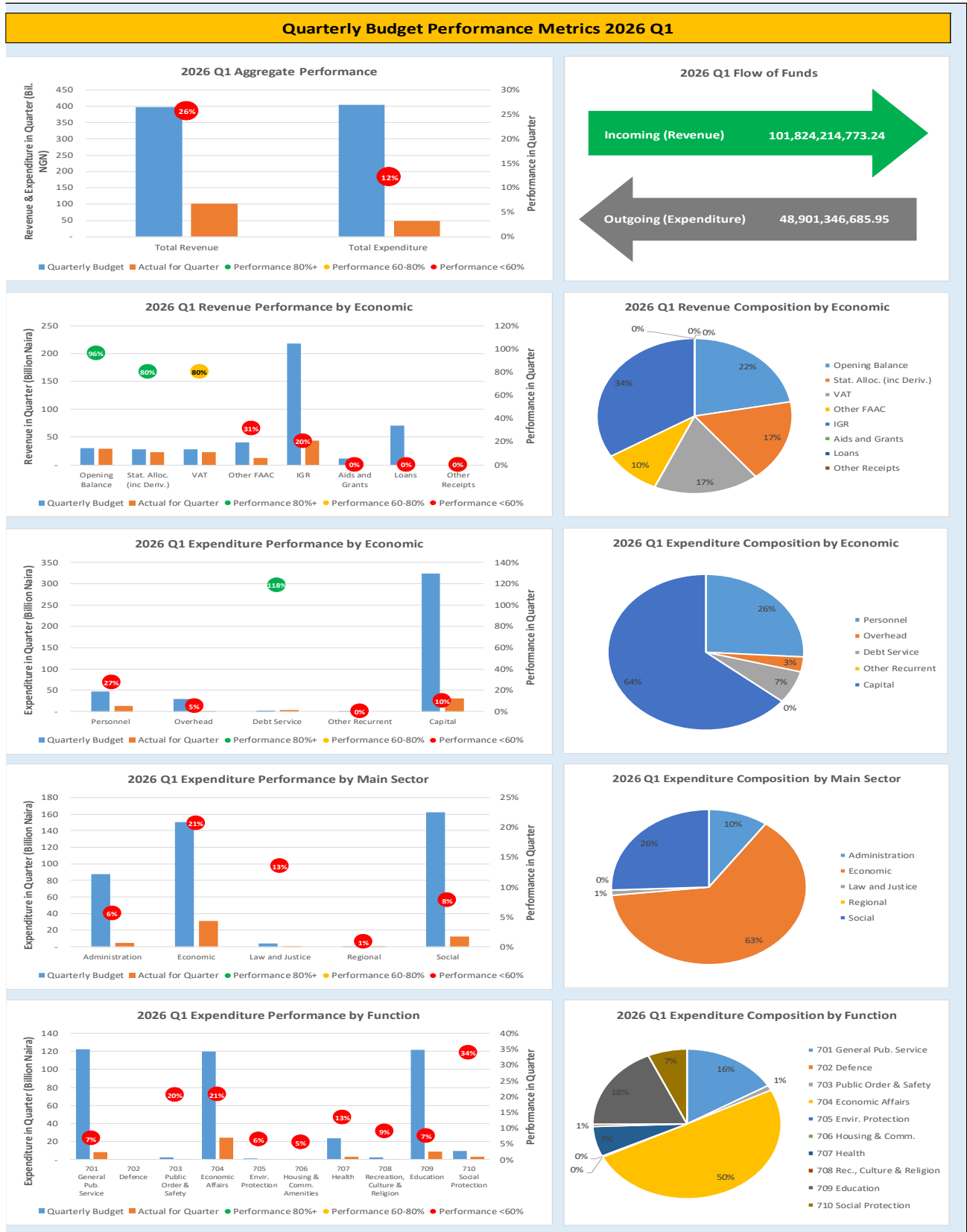
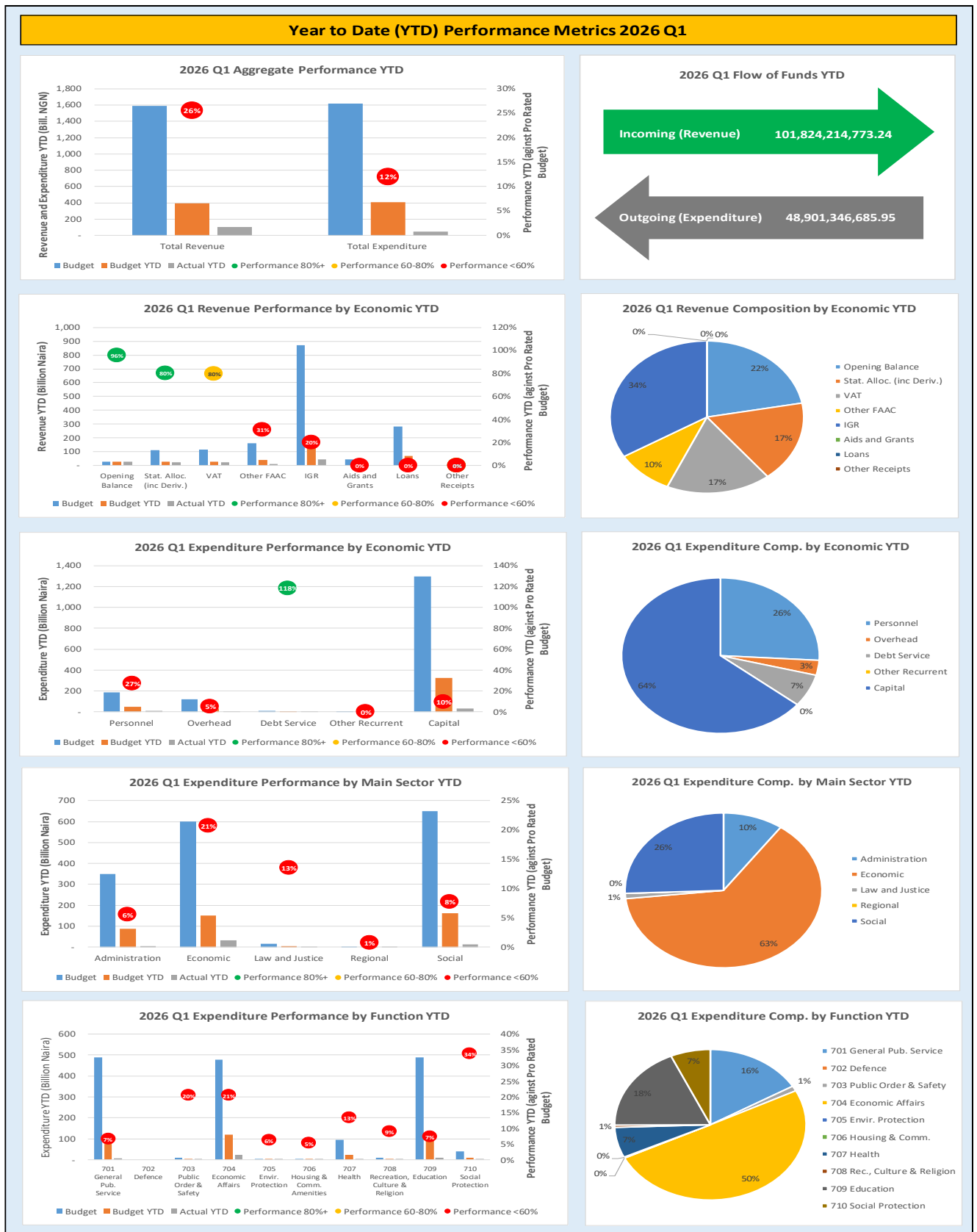


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Enugu State Government 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026	Balance (against Original Budget)
Opening Balance	30,000,000,000.00	28,791,940,442.23	28,791,940,442.23	96.0%	1,208,059,557.77
Recurrent Revenue	1,257,747,465,000.00	101,824,214,773.24	101,824,214,773.24	8.1%	1,155,923,250,226.76
11 - GOVERNMENT SHARE OF FAAC	387,000,000,000.00	57,864,056,320.50	57,864,056,320.50	15.0%	329,135,943,679.50
12 - INDEPENDENT REVENUE	870,747,465,000.00	43,960,158,452.74	43,960,158,452.74	5.0%	826,787,306,547.26
Recurrent Expenditure	321,305,000,000.00	17,534,006,321.18	17,534,006,321.18	5.5%	303,770,993,678.82
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	187,595,350,000.00	12,694,983,361.24	12,694,983,361.24	6.8%	174,900,366,638.76
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	133,709,650,000.00	4,839,022,959.94	4,839,022,959.94	3.6%	128,870,627,040.06
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	120,290,150,000.00	1,520,735,550.76	1,520,735,550.76	1.3%	118,769,414,449.24
OTHER RECURRENT (2203-2209)	13,419,500,000.00	3,318,287,409.18	3,318,287,409.18	24.7%	10,101,212,590.82
Transfer to Capital Account	966,442,465,000.00	113,082,148,894.29	113,082,148,894.29	11.7%	853,360,316,105.71
Other Receipts	329,650,000,000.00	-	-	0.0%	329,650,000,000.00
13 - AID AND GRANTS	46,900,000,000.00	-	-	0.0%	46,900,000,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	282,750,000,000.00	-	-	0.0%	282,750,000,000.00
Capital Expenditure	1,296,092,465,000.00	31,367,340,364.77	31,367,340,364.77	2.4%	1,264,725,124,635.23
23 - Capital Expenditure	1,296,092,465,000.00	31,367,340,364.77	31,367,340,364.77	2.4%	1,264,725,124,635.23
Total Revenue (including OB)	1,617,397,465,000.00	130,616,155,215.47	130,616,155,215.47	8.1%	1,486,781,309,784.53
Total Expenditure	1,617,397,465,000.00	48,901,346,685.95	48,901,346,685.95	3.0%	1,568,496,118,314.05

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	1,587,397,465,000.00	101,824,214,773.24	101,824,214,773.24	6.4%	1,485,573,250,226.76
01000000000	Administration Sector	427,014,510,000.00	2,954,156,918.42	2,954,156,918.42	0.7%	424,060,353,081.58
01110000000	Governor's Office	426,797,310,000.00	2,924,294,857.14	2,924,294,857.14	0.7%	423,873,015,142.86
011100100100	Office of the Executive Governor	6,250,000.00	20,500.00	20,500.00	0.3%	6,229,500.00
011105300100	State Electricity Regulatory Commission	800,560,000.00	-	-	0.0%	800,560,000.00
011105400100	Enugu New City Corporation	320,000,000,000.00	12,536,510.67	12,536,510.67	0.0%	319,987,463,489.33
011105500100	Enugu State Geographical Information System (ENGIS)	105,990,500,000.00	2,911,737,846.47	2,911,737,846.47	2.7%	103,078,762,153.53
01610000000	Office of the Secretary to the State Government	103,750,000.00	17,191,980.00	17,191,980.00	16.6%	86,558,020.00
016100100100	Office of the Secretary to the State Government	103,750,000.00	17,191,980.00	17,191,980.00	16.6%	86,558,020.00
01230000000	Ministry of Information and Communication	90,250,000.00	9,249,095.28	9,249,095.28	10.2%	81,000,904.72
012300100100	Ministry of Information and Communication	500,000.00	-	-	0.0%	500,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	60,300,000.00	9,206,595.28	9,206,595.28	15.3%	51,093,404.72
012301300100	Government Printing and Stationery Dept. (Govt. Press)	20,000,000.00	4,000.00	4,000.00	0.0%	19,996,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	9,450,000.00	38,500.00	38,500.00	0.4%	9,411,500.00
01400000000	Auditor General	5,300,000.00	145,000.00	145,000.00	2.7%	5,155,000.00
014000100100	Office of the State Auditor General	2,260,000.00	135,000.00	135,000.00	6.0%	2,125,000.00
014000200100	Office of the Auditor General for Local Government	3,040,000.00	10,000.00	10,000.00	0.3%	3,030,000.00
01470000000	Civil Service Commission (CSC)	3,600,000.00	1,890,100.00	1,890,100.00	52.5%	1,709,900.00
014700100100	Civil Service Commission	3,600,000.00	1,890,100.00	1,890,100.00	52.5%	1,709,900.00
01490000000	Local Government Service Commission	2,000,000.00	-	-	0.0%	2,000,000.00
014900100100	Local Government Service Commission	2,000,000.00	-	-	0.0%	2,000,000.00
01480000000	Enugu State Independent Electoral Commission	2,000,000.00	55,886.00	55,886.00	2.8%	1,944,114.00
014800100100	Enugu State Independent Electoral Commission	2,000,000.00	55,886.00	55,886.00	2.8%	1,944,114.00
01660000000	Ministry of Human Development and Poverty Eradication	10,300,000.00	1,330,000.00	1,330,000.00	12.9%	8,970,000.00
016600100100	Ministry of Human Development and Poverty Eradication	10,300,000.00	1,330,000.00	1,330,000.00	12.9%	8,970,000.00
02000000000	Economic Sector	1,116,719,255,000.00	89,082,207,860.60	89,082,207,860.60	8.0%	1,027,637,047,139.40
02150000000	Ministry of Agriculture and Agro-Industrialization	75,247,700,000.00	8,156,000.00	8,156,000.00	0.0%	75,239,544,000.00
021500100100	Ministry of Agriculture and Agro-Industrialization	75,247,700,000.00	8,156,000.00	8,156,000.00	0.0%	75,239,544,000.00
02200000000	Ministry of Finance and Economic Development	551,310,500,000.00	68,700,553,799.07	68,700,553,799.07	12.5%	482,609,946,200.93
022000100100	Ministry of Finance and Economic Development	280,000,000.00	15,500.00	15,500.00	0.0%	279,984,500.00
022000700100	Office of the State Accountant- General	487,000,000,000.00	57,864,056,320.50	57,864,056,320.50	11.9%	429,135,943,679.50
022000800100	Enugu State Internal Revenue Services	63,180,500,000.00	10,745,857,646.47	10,745,857,646.47	17.0%	52,434,642,353.53
022001200100	Enugu State Gaming/Lotto Commission	850,000,000.00	90,624,332.10	90,624,332.10	10.7%	759,375,667.90
02220000000	Ministry of Trade, Investment and Industry	14,224,500,000.00	196,231,891.76	196,231,891.76	1.4%	14,028,268,108.24
022200100100	Ministry of Trade, Investment and Industry	3,540,500,000.00	196,231,891.76	196,231,891.76	5.5%	3,344,268,108.24
022201700100	Enugu State Investment Development Authority	10,600,000,000.00	-	-	0.0%	10,600,000,000.00
022201900100	Enugu Marketing Company	84,000,000.00	-	-	0.0%	84,000,000.00
02280000000	Ministry of Innovation, Science and Technology	2,000,000.00	-	-	0.0%	2,000,000.00
022800100100	Ministry of Innovation, Science and Technology	2,000,000.00	-	-	0.0%	2,000,000.00
02290000000	Ministry of Transport	100,568,050,000.00	13,090,797,977.85	13,090,797,977.85	13.0%	87,477,252,022.15
022900100100	Ministry of Transport	100,353,550,000.00	13,090,737,977.85	13,090,737,977.85	13.0%	87,262,812,022.15
022905300200	Coal City Transport Services	214,500,000.00	60,000.00	60,000.00	0.0%	214,440,000.00
02340000000	Ministry of Works and Infrastructure	77,122,000,000.00	39,980,445.00	39,980,445.00	0.1%	77,082,019,555.00
023400100100	Ministry of Works and Infrastructure	122,000,000.00	39,980,445.00	39,980,445.00	32.8%	82,019,555.00
023410200100	Rural Access Mobility Project (RAMP)	77,000,000,000.00	-	-	0.0%	77,000,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023600000000	Ministry of Culture and Tourism	645,985,000.00	132,566,800.00	132,566,800.00	20.5%	513,418,200.00
023600100100	Ministry of Culture and Tourism	6,900,000.00	-	-	0.0%	6,900,000.00
023600100300	International Conference Centre (ICC)	620,000,000.00	125,039,800.00	125,039,800.00	20.2%	494,960,200.00
023600400100	Enugu State Council for Arts and Culture	35,000.00	-	-	0.0%	35,000.00
023605200100	Tourism Board	19,050,000.00	7,527,000.00	7,527,000.00	39.5%	11,523,000.00
023800000000	State Economic Planning Commission	300,000,000.00	-	-	0.0%	300,000,000.00
023800100100	State Economic Planning Commission	300,000,000.00	-	-	0.0%	300,000,000.00
025200000000	Ministry of Water Resources	9,208,970,000.00	102,760,670.92	102,760,670.92	1.1%	9,106,209,329.08
025200100100	Ministry of Water Resources	208,970,000.00	1,269,600.00	1,269,600.00	0.6%	207,700,400.00
025210200100	Enugu State Water Corporation	9,000,000,000.00	101,491,070.92	101,491,070.92	1.1%	8,898,508,929.08
025300000000	Ministry of Housing	129,975,000,000.00	6,616,694,276.00	6,616,694,276.00	5.1%	123,358,305,724.00
025300100100	Ministry of Housing	49,975,000,000.00	60,930,010.00	60,930,010.00	0.1%	49,914,069,990.00
025301000100	Enugu State Housing Development Corporation	80,000,000,000.00	6,555,764,266.00	6,555,764,266.00	8.2%	73,444,235,734.00
026000000000	Ministry of Lands and Urban Development	56,550,000.00	16,626,000.00	16,626,000.00	29.4%	39,924,000.00
026000100200	Office of the Surveyor General	56,550,000.00	16,626,000.00	16,626,000.00	29.4%	39,924,000.00
026400000000	Ministry of Budget and Planning	15,300,000,000.00	-	-	0.0%	15,300,000,000.00
026400100100	Ministry of Budget and Planning	15,300,000,000.00	-	-	0.0%	15,300,000,000.00
023100000000	Ministry of Energy and Mineral Resources	142,758,000,000.00	177,840,000.00	177,840,000.00	0.1%	142,580,160,000.00
023100100100	Ministry of Energy and Mineral Resources	138,758,000,000.00	177,840,000.00	177,840,000.00	0.1%	138,580,160,000.00
023100100200	Enugu State Electrification Agency	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
030000000000	Law and Justice Sector	864,685,000.00	189,366,912.66	189,366,912.66	21.9%	675,318,087.34
031800000000	The State Judiciary	837,000,000.00	183,667,587.66	183,667,587.66	21.9%	653,332,412.34
031805100100	Enugu State High Court	794,000,000.00	165,713,943.88	165,713,943.88	20.9%	628,286,056.12
031805100200	Enugu State Multi Door House	6,000,000.00	-	-	0.0%	6,000,000.00
031805200100	Customary Court of Appeal	37,000,000.00	17,953,643.78	17,953,643.78	48.5%	19,046,356.22
032600000000	Ministry of Justice	27,685,000.00	5,699,325.00	5,699,325.00	20.6%	21,985,675.00
032600100100	Ministry of Justice	27,340,000.00	5,627,075.00	5,627,075.00	20.6%	21,712,925.00
032600700100	Citizens' Rights and Mediation Centre	345,000.00	72,250.00	72,250.00	20.9%	272,750.00
040000000000	Regional	655,000,000.00	134,444,976.00	134,444,976.00	20.5%	520,555,024.00
046500000000	Enugu Capital Territory Development Authority	655,000,000.00	134,444,976.00	134,444,976.00	20.5%	520,555,024.00
046500100100	Enugu Capital Territory Development Authority	655,000,000.00	134,444,976.00	134,444,976.00	20.5%	520,555,024.00
050000000000	Social Sector	42,144,015,000.00	9,464,038,105.56	9,464,038,105.56	22.5%	32,679,976,894.44
051300000000	Ministry of Youth and Sport	10,345,405,000.00	3,562,996.00	3,562,996.00	0.0%	10,341,842,004.00
051300100100	Ministry of Youth and Sport	10,015,405,000.00	2,245,000.00	2,245,000.00	0.0%	10,013,160,000.00
051300200100	Rangers Management Corporation	330,000,000.00	1,317,996.00	1,317,996.00	0.4%	328,682,004.00
051400000000	Ministry of Children, Gender Affairs and Social Development	121,800,000.00	1,086,200.00	1,086,200.00	0.9%	120,713,800.00
051400100100	Ministry of Children, Gender Affairs and Social Development	121,800,000.00	1,086,200.00	1,086,200.00	0.9%	120,713,800.00
051700000000	Ministry of Education	18,113,803,000.00	7,578,895,334.44	7,578,895,334.44	41.8%	10,534,907,665.56
051700100100	Ministry of Education	226,100,000.00	164,086,000.00	164,086,000.00	72.6%	62,014,000.00
051700300100	Enugu State Universal Basic Education Board	5,313,800,000.00	7,140,000.00	7,140,000.00	0.1%	5,306,660,000.00
051700800100	Enugu State Library Board	1,485,000.00	267,000.00	267,000.00	18.0%	1,218,000.00
051700900100	Examinations Development Centre	1,015,300,000.00	452,059,900.00	452,059,900.00	44.5%	563,240,100.00
051701000100	Agency for Mass Literacy	350,000.00	25,000.00	25,000.00	7.1%	325,000.00
051701800100	Enugu State Polytechnic Iwollo	68,263,000.00	13,208,932.50	13,208,932.50	19.4%	55,054,067.50
051701900100	Enugu State College of Education (Technical)	156,695,000.00	61,084,089.44	61,084,089.44	39.0%	95,610,910.56
051702600100	Enugu State University of Science and Technology (ESUT)	6,595,262,000.00	3,321,831,100.00	3,321,831,100.00	50.4%	3,273,430,900.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	130,860,000.00	3,659,000.00	3,659,000.00	2.8%	127,201,000.00
051702700100	State University of Medical and Applied Sciences, Igbo- Eno (SUMAS)	860,845,000.00	940,468,140.00	940,468,140.00	109.2%	79,623,140.00
051703100100	Institute of Management and Technology (IMT)	2,052,069,000.00	940,073,250.00	940,073,250.00	45.8%	1,111,995,750.00
051705100100	Post-Primary Schools Management Board (PPSMB)	1,220,600,000.00	1,532,710,550.00	1,532,710,550.00	125.6%	312,110,550.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	49,200,000.00	4,592,000.00	4,592,000.00	9.3%	44,608,000.00
051710300100	Enugu State College of Health Technology, Oji River	124,729,000.00	33,778,150.00	33,778,150.00	27.1%	90,950,850.00
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	76,365,000.00	20,084,200.00	20,084,200.00	26.3%	56,280,800.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	221,880,000.00	83,828,022.50	83,828,022.50	37.8%	138,051,977.50

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
05210000000	Ministry of Health	9,202,954,000.00	877,719,967.54	877,719,967.54	9.5%	8,325,234,032.46
052100100100	Ministry of Health	3,084,270,000.00	21,198,250.00	21,198,250.00	0.7%	3,063,071,750.00
052100300100	Enugu State Primary Healthcare Development Agency	1,670,000,000.00	4,766,245.32	4,766,245.32	0.3%	1,665,233,754.68
052102600100	ESUT Teaching Hospital ParkLane, Enugu	4,155,584,000.00	801,266,961.59	801,266,961.59	19.3%	3,354,317,038.41
052110200100	Enugu State Hospitals Management Board (SHB)	116,100,000.00	50,488,510.63	50,488,510.63	43.5%	65,611,489.37
052110300100	SUMAS Teaching Hospital	177,000,000.00	-	-	0.0%	177,000,000.00
05350000000	Ministry of Environment and Climate Change	4,077,553,000.00	943,723,175.08	943,723,175.08	23.1%	3,133,829,824.92
053500100100	Ministry of Environment and Climate Change	434,750,000.00	90,253,942.12	90,253,942.12	20.8%	344,496,057.88
053505300100	Enugu State Waste Management Authority (ESWAMA)	2,585,000,000.00	676,333,421.70	676,333,421.70	26.2%	1,908,666,578.30
053505400100	Forestry Commission	24,990,000.00	6,938,000.00	6,938,000.00	27.8%	18,052,000.00
053505400200	Enugu State Structures for Signage and Advertisement Agency	1,032,813,000.00	170,197,811.26	170,197,811.26	16.5%	862,615,188.74
05510000000	Ministry of Local Government, Rural Development and Chieftaincy	282,500,000.00	59,050,432.50	59,050,432.50	20.9%	223,449,567.50
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	262,500,000.00	54,313,432.50	54,313,432.50	20.7%	208,186,567.50
055100200100	Fire Service Department	20,000,000.00	4,737,000.00	4,737,000.00	23.7%	15,263,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	1,587,397,465,000.00	101,824,214,773.24	101,824,214,773.24	6.4%	1,485,573,250,226.76
11	GOVERNMENT SHARE OF FAAC	387,000,000,000.00	57,864,056,320.50	57,864,056,320.50	15.0%	329,135,943,679.50
1101	GOVERNMENT SHARE OF FAAC	387,000,000,000.00	57,864,056,320.50	57,864,056,320.50	15.0%	329,135,943,679.50
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	112,000,000,000.00	22,468,606,748.97	22,468,606,748.97	20.1%	89,531,393,251.03
11010101	STATUTORY ALLOCATION	112,000,000,000.00	22,468,606,748.97	22,468,606,748.97	20.1%	89,531,393,251.03
110102	STATE GOVERNMENT SHARE OF VAT	114,000,000,000.00	22,788,669,576.08	22,788,669,576.08	20.0%	91,211,330,423.92
11010201	SHARE OF VAT	114,000,000,000.00	22,788,669,576.08	22,788,669,576.08	20.0%	91,211,330,423.92
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	161,000,000,000.00	12,606,779,995.45	12,606,779,995.45	7.8%	148,393,220,004.55
11010302	Excess Non Oil Revenue	10,000,000,000.00	1,379,060,419.98	1,379,060,419.98	13.8%	8,620,939,580.02
11010303	Exchange Gain	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
11010304	Ecological Fund	5,000,000,000.00	38,189,365.48	38,189,365.48	0.8%	4,961,810,634.52
11010305	Electronic Money Transfer Levy (EMTL)	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
11010311	Nigeria Liquefied Natural Gas (NLNG) Dividend	55,000,000,000.00	-	-	0.0%	55,000,000,000.00
11010313	State Infrastructure & Security	80,000,000,000.00	11,189,530,209.99	11,189,530,209.99	14.0%	68,810,469,790.01
12	INDEPENDENT REVENUE	870,747,465,000.00	43,960,158,452.74	43,960,158,452.74	5.0%	826,787,306,547.26
1201	TAX REVENUE	54,849,350,000.00	9,893,504,132.93	9,893,504,132.93	18.0%	44,955,845,867.07
120101	PERSONAL TAXES	31,848,000,000.00	7,308,144,233.91	7,308,144,233.91	22.9%	24,539,855,766.09
12010101	Capital Gains Tax	400,000,000.00	55,987,350.77	55,987,350.77	14.0%	344,012,649.23
12010102	Direct Assessment Tax (Current)	11,500,000,000.00	763,561,056.14	763,561,056.14	6.6%	10,736,438,943.86
12010103	Direct Assessment Tax (Arrears/Late)	228,000,000.00	73,340,658.77	73,340,658.77	32.2%	154,659,341.23
12010104	Pay As You Earn (PAYE) - Federal	9,179,500,000.00	2,696,787,525.92	2,696,787,525.92	29.4%	6,482,712,474.08
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	700,000,000.00	21,624,974.84	21,624,974.84	3.1%	678,375,025.16
12010106	Pay As You Earn (PAYE) - Local Government	500,000,000.00	913,500.00	913,500.00	0.2%	499,086,500.00
12010107	Pay As You Earn (PAYE) - Companies	9,000,000,000.00	3,643,326,891.00	3,643,326,891.00	40.5%	5,356,673,109.00
12010109	Penalties on Taxes	30,000,000.00	168,678.12	168,678.12	0.6%	29,831,321.88
12010110	Personal Income on Rent (Rental Income)	310,500,000.00	52,433,598.35	52,433,598.35	16.9%	258,066,401.65
120103	OTHER TAXES	23,001,350,000.00	2,585,359,899.02	2,585,359,899.02	11.2%	20,415,990,100.98
12010301	Pools Betting Tax (Current)	900,000.00	-	-	0.0%	900,000.00
12010303	5% Withholding Tax on Payment to Contractors	852,000,000.00	351,068,115.47	351,068,115.47	41.2%	500,931,884.53
12010304	10% Withholding Tax on Dividends	850,000,000.00	6,055,218.86	6,055,218.86	0.7%	843,944,781.14
12010305	10% Withholding Tax on Bank Interest	3,000,000,000.00	1,665,254,638.57	1,665,254,638.57	55.5%	1,334,745,361.43
12010306	10% Withholding Tax on Rent	70,000,000.00	5,842,508.75	5,842,508.75	8.3%	64,157,491.25
12010307	10% Withholding Tax on Royalty	10,000,000.00	4,787,002.66	4,787,002.66	47.9%	5,212,997.34
12010308	10% Withholding Tax on Director's Fees	90,000,000.00	7,496,054.16	7,496,054.16	8.3%	82,503,945.84
12010311	STAMP DUTIES	200,000,000.00	27,715,156.33	27,715,156.33	13.9%	172,284,843.67
12010312	Enugu State Property and Land Use Tax	14,000,000,000.00	99,317,987.50	99,317,987.50	0.7%	13,900,682,012.50
12010314	Mortuary Levy	3,500,000.00	1,300,890.00	1,300,890.00	37.2%	2,199,110.00
12010315	Infrastructural Development Levy	3,352,950,000.00	362,100,376.72	362,100,376.72	10.8%	2,990,849,623.28
12010316	10% Withholding Tax on Consultancy	2,000,000.00	-	-	0.0%	2,000,000.00
12010317	Sports Betting Proprietors Lucky Tax	500,000,000.00	54,421,950.00	54,421,950.00	10.9%	445,578,050.00
12010318	Loto Proprietors Weekly Tax	50,000,000.00	-	-	0.0%	50,000,000.00
12010319	Withholding Tax on Liabilities	20,000,000.00	-	-	0.0%	20,000,000.00
1202	NON-TAX REVENUE	815,898,115,000.00	34,066,654,319.81	34,066,654,319.81	4.2%	781,831,460,680.19
120201	LICENCES - GENERAL	2,240,470,000.00	232,786,932.10	232,786,932.10	10.4%	2,007,683,067.90
12020105	RADIO/TELEVISION STATION LICENCES	70,000,000.00	-	-	0.0%	70,000,000.00
12020127	TRACTOR HIRING SERVICES	4,000,000.00	1,785,000.00	1,785,000.00	44.6%	2,215,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020132	MOTOR VEHICLE LICENSES	400,000,000.00	183,854,825.00	183,854,825.00	46.0%	216,145,175.00
12020133	DRIVERS' LICENSES	300,000,000.00	9,051,000.00	9,051,000.00	3.0%	290,949,000.00
12020136	HEALTH FACILITIES LICENSES	7,500,000.00	835,125.00	835,125.00	11.1%	6,664,875.00
12020138	Forestry Licenses	1,100,000.00	380,000.00	380,000.00	34.5%	720,000.00
12020142	Newspapers Vendors Licence	100,000.00	-	-	0.0%	100,000.00
12020144	Gaming Licenses (Arrears)	10,000.00	-	-	0.0%	10,000.00
12020145	Pools Agents Licenses (Current)	200,000.00	65,000.00	65,000.00	32.5%	135,000.00
12020146	Pools Agents Licenses (Arrears)	500,000.00	-	-	0.0%	500,000.00
12020150	Pools Proprietor Licenses	20,000,000.00	-	-	0.0%	20,000,000.00
12020151	Pool Betting and Casino Licenses	15,000,000.00	1,000,000.00	1,000,000.00	6.7%	14,000,000.00
12020157	Renewal of Mass Transit Operators Licenses	1,000,000,000.00	570,000.00	570,000.00	0.1%	999,430,000.00
12020158	Motorcycle Licenses	50,000,000.00	-	-	0.0%	50,000,000.00
12020181	License for Water Producing Companies	1,760,000.00	1,269,600.00	1,269,600.00	72.1%	490,400.00
12020184	Butchers Licences	500,000.00	169,000.00	169,000.00	33.8%	331,000.00
12020189	Renewal of License for Water Producing Companies	4,500,000.00	-	-	0.0%	4,500,000.00
12020191	Loto Proprietors License	2,500,000.00	270,000.00	270,000.00	10.8%	2,230,000.00
12020192	Loto Ageat License	20,000,000.00	10,030,000.00	10,030,000.00	50.2%	9,970,000.00
12020193	Sport Betting Proprietor s License	15,000,000.00	720,000.00	720,000.00	4.8%	14,280,000.00
12020195	Permit Licences and Concession	327,800,000.00	22,787,382.10	22,787,382.10	7.0%	305,012,617.90
120204	FEES - GENERAL	230,390,530,000.00	26,484,490,050.74	26,484,490,050.74	11.5%	203,906,039,949.26
12020401	COURT FEES	827,000,000.00	176,294,487.66	176,294,487.66	21.3%	650,705,512.34
12020403	Biometric Fees	47,500,000.00	1,775,424.50	1,775,424.50	3.7%	45,724,575.50
12020404	TRADE UNION FEES	200,000,000.00	170,180,435.22	170,180,435.22	85.1%	29,819,564.78
12020405	Enugu Air	90,000,000,000.00	11,593,856,410.66	11,593,856,410.66	12.9%	78,406,143,589.34
12020406	Intracity Mass Transit Buses	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
12020407	Transport Terminals	1,800,000,000.00	1,125,130,730.00	1,125,130,730.00	62.5%	674,869,270.00
12020408	Logistics Hubs	126,000,000.00	-	-	0.0%	126,000,000.00
12020409	WEIGHTS & MEASURE FEES	20,000,000.00	-	-	0.0%	20,000,000.00
12020410	ELECTRICAL INSPECTORATE FEES	683,900,000.00	-	-	0.0%	683,900,000.00
12020412	RESEARCH TESTING FEES	20,000,000.00	10,723,695.00	10,723,695.00	53.6%	9,276,305.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	600,000,000.00	-	-	0.0%	600,000,000.00
12020414	Water Tanker Vendor Fees	250,000,000.00	2,300,000.00	2,300,000.00	0.9%	247,700,000.00
12020415	TRADE TESTING FEES	100,000,000.00	-	-	0.0%	100,000,000.00
12020416	Water Connection	15,000,000.00	1,354,800.00	1,354,800.00	9.0%	13,645,200.00
12020417	CONTRACTOR REGISTRATION FEES	587,239,000.00	22,361,021.94	22,361,021.94	3.8%	564,877,978.06
12020418	MARRIAGE/ DIVORCE FEES	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
12020420	PILGRIMS WELFARE FEES	150,000,000.00	-	-	0.0%	150,000,000.00
12020421	Consent Fee	427,719,000.00	378,217,716.00	378,217,716.00	88.4%	49,501,284.00
12020422	Survey Fee	959,545,000.00	82,421,000.00	82,421,000.00	8.6%	877,124,000.00
12020423	Fencing Fees	610,803,000.00	1,150,200.00	1,150,200.00	0.2%	609,652,800.00
12020424	ACCREDITATION FEES	34,700,000.00	18,867,157.50	18,867,157.50	54.4%	15,832,842.50
12020425	DISINFECTON OF PRODUCE FEES	100,000,000.00	-	-	0.0%	100,000,000.00
12020426	COURT SUMMONS FEES	2,800,000,000.00	2,658,682,677.73	2,658,682,677.73	95.0%	141,317,322.27
12020427	TENDER FEES	267,285,000.00	16,715,250.00	16,715,250.00	6.3%	250,569,750.00
12020428	FIRE SAFETY CERTIFICATE FEES	520,000.00	-	-	0.0%	520,000.00
12020429	Plan Approval Fee	566,034,000.00	34,101,360.00	34,101,360.00	6.0%	531,932,640.00
12020430	PROFESSIONAL REGISTRATION FEES	200,000.00	-	-	0.0%	200,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	19,500,000.00	4,827,250.00	4,827,250.00	24.8%	14,672,750.00
12020432	Postgraduate Ph.D. Fees	498,078,000.00	-	-	0.0%	498,078,000.00
12020433	Development Levy (Other Programme)	642,300,000.00	-	-	0.0%	642,300,000.00
12020434	Sanitation Fees	2,100,000,000.00	583,165,262.58	583,165,262.58	27.8%	1,516,834,737.42

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020435	Signages Fee	37,540,000.00	19,778,710.80	19,778,710.80	52.7%	17,761,289.20
12020436	BILL BOARD ADVERTISEMENT FEES	110,500,000.00	975,000.00	975,000.00	0.9%	109,525,000.00
12020437	DEEDS REGISTRATION FEES	93,670,000.00	-	-	0.0%	93,670,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	600,000,000.00	128,260,000.00	128,260,000.00	21.4%	471,740,000.00
12020439	AGENCY FEES	1,000,000,000.00	83,155,088.26	83,155,088.26	8.3%	916,844,911.74
12020440	MEDICAL CONSULTANCY FEES	9,200,000.00	-	-	0.0%	9,200,000.00
12020441	LABORATORY FEES	470,960,000.00	91,897,008.00	91,897,008.00	19.5%	379,062,992.00
12020442	ASSOCIATION FEES	15,001,000.00	8,150,000.00	8,150,000.00	54.3%	6,851,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	331,130,000.00	-	-	0.0%	331,130,000.00
12020444	BURIAL FEES	247,697,000.00	-	-	0.0%	247,697,000.00
12020445	CHANGE OF OWNERSHIP FEES	97,324,000.00	-	-	0.0%	97,324,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	38,200,000.00	-	-	0.0%	38,200,000.00
12020448	DEVELOPMENT LEVIES	1,668,625,000.00	60,430,644.00	60,430,644.00	3.6%	1,608,194,356.00
12020449	BUSINESS/TRADE OPERATING FEES	39,800,000.00	7,395,732.00	7,395,732.00	18.6%	32,404,268.00
12020450	INSPECTION FEES	622,440,000.00	8,915,371.50	8,915,371.50	1.4%	613,524,628.50
12020451	TIMBER & FOREST FEES	28,720,000,000.00	177,840,000.00	177,840,000.00	0.6%	28,542,160,000.00
12020452	EXAMINATION FEES	2,345,094,000.00	1,992,392,122.50	1,992,392,122.50	85.0%	352,701,877.50
12020453	APPLICATIONS FEES	355,351,000.00	10,000,000.00	10,000,000.00	2.8%	345,351,000.00
12020454	PARKING FEES	957,000,000.00	6,184,976.00	6,184,976.00	0.6%	950,815,024.00
12020455	Registration of Motor Vehicles Fees	200,000,000.00	150,000.00	150,000.00	0.1%	199,850,000.00
12020456	Road Traffic Exam Fees	2,000,000.00	97,063.29	97,063.29	4.9%	1,902,936.71
12020457	Motor Vehicle New Number Plates	800,000,000.00	506,689,642.08	506,689,642.08	63.3%	293,310,357.92
12020458	Fees for Installation of Signals	406,994,000.00	153,163,750.00	153,163,750.00	37.6%	253,830,250.00
12020459	Advert Fees from Bus Shelter	97,185,000.00	-	-	0.0%	97,185,000.00
12020460	Advert Fees from Lamp Post	143,600,000.00	17,053,000.00	17,053,000.00	11.9%	126,547,000.00
12020461	Advert from Directional Gantries	435,738,000.00	133,613,900.34	133,613,900.34	30.7%	302,124,099.66
12020462	Beautification of Major Monuments	91,871,000.00	32,738,375.00	32,738,375.00	35.6%	59,132,625.00
12020463	House Numbering Fees	200,000.00	-	-	0.0%	200,000.00
12020464	Fees for Registration of Non Formal Learning Center	200,000.00	25,000.00	25,000.00	12.5%	175,000.00
12020466	Outdoor Advert Fees	10,000,000.00	-	-	0.0%	10,000,000.00
12020467	Adverts on Parks	371,397,000.00	46,889,100.00	46,889,100.00	12.6%	324,507,900.00
12020468	Legacy Estate Development Fee	5,000,000.00	2,460,500.00	2,460,500.00	49.2%	2,539,500.00
12020469	Registration of Estate Developer	590,000,000.00	1,800,000.00	1,800,000.00	0.3%	588,200,000.00
12020470	Maternity Ward	108,765,000.00	18,031,600.00	18,031,600.00	16.6%	90,733,400.00
12020471	Computerization Fee	230,212,000.00	100,250,000.00	100,250,000.00	43.5%	129,962,000.00
12020472	Mortgage Fee	132,119,000.00	18,181,805.00	18,181,805.00	13.8%	113,937,195.00
12020475	Registration of Private School	20,000,000.00	15,150,000.00	15,150,000.00	75.8%	4,850,000.00
12020476	Renewal of Registration of Private School	30,000,000.00	23,920,000.00	23,920,000.00	79.7%	6,080,000.00
12020477	Application Form Fees from Private School	120,000,000.00	115,875,000.00	115,875,000.00	96.6%	4,125,000.00
12020479	Inspection of Food Handling Environmental Fees	443,001,000.00	61,276,066.00	61,276,066.00	13.8%	381,724,934.00
12020480	Renewal of Certificate of Small Food Industries/Enterprises	330,596,000.00	31,290,000.00	31,290,000.00	9.5%	299,306,000.00
12020481	Pest and Vector Control/Fumigation Fees	347,017,000.00	7,733,000.00	7,733,000.00	2.2%	339,284,000.00
12020482	Vetting of Health Institution Building Plans	112,420,000.00	56,854,854.16	56,854,854.16	50.6%	55,565,145.84
12020483	Registration of Youth Clubs and Organisations	300,000.00	25,000.00	25,000.00	8.3%	275,000.00
12020484	Renewal of Youth Clubs and Organisations	105,000.00	20,000.00	20,000.00	19.0%	85,000.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Works	189,478,000.00	110,488,366.00	110,488,366.00	58.3%	78,989,634.00
12020487	Registration Fees of Hospital	11,250,000.00	101,875.00	101,875.00	0.9%	11,148,125.00
12020488	Renewal Registration Fees of Hospital	41,000,000.00	17,673,500.00	17,673,500.00	43.1%	23,326,500.00
12020489	Entrance Fees	350,000,000.00	79,452,000.00	79,452,000.00	22.7%	270,548,000.00
12020490	International Immunization Fees	890,273,000.00	149,444,100.46	149,444,100.46	16.8%	740,828,899.54

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020491	Tuition Fees	5,618,341,000.00	4,511,651,030.00	4,511,651,030.00	80.3%	1,106,689,970.00
12020493	Immunization Fees	754,000.00	49,200.00	49,200.00	6.5%	704,800.00
12020494	Pre-qualification/Processing Fees	6,972,000.00	-	-	0.0%	6,972,000.00
12020495	Certificate of Recognition Fees	10,000,000.00	2,240,000.00	2,240,000.00	22.4%	7,760,000.00
12020496	Clearance Fees for Ofala Festivals	1,000,000.00	600,000.00	600,000.00	60.0%	400,000.00
12020497	Medical Ward Fees	303,980,000.00	33,842,847.09	33,842,847.09	11.1%	270,137,152.91
12020498	Right of Way Permit Fees/Cutting of Road	5,500,000.00	-	-	0.0%	5,500,000.00
12020499	Other Fees	3,720,407,000.00	758,159,944.47	758,159,944.47	20.4%	2,962,247,055.53
120205	FINES - GENERAL	231,835,000.00	18,029,567.50	18,029,567.50	7.8%	213,805,432.50
12020501	Penalty for Offences - General	89,986,000.00	10,472,367.50	10,472,367.50	11.6%	79,513,632.50
12020502	Court Fines	10,000,000.00	7,373,100.00	7,373,100.00	73.7%	2,626,900.00
12020503	Travelers Manifest Offence Fines	90,200,000.00	-	-	0.0%	90,200,000.00
12020504	Traffic Offences Fines	23,000,000.00	2,000.00	2,000.00	0.0%	22,998,000.00
12020505	Sewerage Control Fines	500,000.00	-	-	0.0%	500,000.00
12020508	Minning Offence Fines	8,000,000.00	-	-	0.0%	8,000,000.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	3,000,000.00	12,000.00	12,000.00	0.4%	2,988,000.00
12020520	Contravention Fines	6,659,000.00	60,100.00	60,100.00	0.9%	6,598,900.00
12020531	Forest Offences Fines	490,000.00	110,000.00	110,000.00	22.4%	380,000.00
120206	SALES - GENERAL	530,207,700,000.00	6,451,968,894.15	6,451,968,894.15	1.2%	523,755,731,105.85
12020601	Sales of Journal & Publications	41,528,000.00	27,830,000.00	27,830,000.00	67.0%	13,698,000.00
12020602	Water Rate Unmetered	840,000,000.00	94,320,070.92	94,320,070.92	11.2%	745,679,929.08
12020603	Water Rate Metered	92,600,000.00	3,016,100.00	3,016,100.00	3.3%	89,583,900.00
12020604	SALES OF ID CARDS	2,575,000.00	-	-	0.0%	2,575,000.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,674,000.00	1,012,900.00	1,012,900.00	37.9%	1,661,100.00
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	20,000,000.00	4,600,645.00	4,600,645.00	23.0%	15,399,355.00
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	120,000,000.00	15,500.00	15,500.00	0.0%	119,984,500.00
12020613	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	36,000,000.00	-	-	0.0%	36,000,000.00
12020614	Sale of Land for Housing Development	48,000,000,000.00	25,610,000.00	25,610,000.00	0.1%	47,974,390,000.00
12020616	Sale of Old Newspapers	5,000,000.00	25,600.00	25,600.00	0.5%	4,974,400.00
12020617	Sales of Players	305,000,000.00	1,317,996.00	1,317,996.00	0.4%	303,682,004.00
12020629	Sales of Buckets/Bags	50,000,000.00	2,683,100.00	2,683,100.00	5.4%	47,316,900.00
12020636	Sale of Lost Coreg Certificates	5,800,000,000.00	448,902,520.69	448,902,520.69	7.7%	5,351,097,479.31
12020639	Sale of Land and Housing	474,010,051,000.00	5,735,971,418.74	5,735,971,418.74	1.2%	468,274,079,581.26
12020653	Sale of Registration Forms	10,250,000.00	-	-	0.0%	10,250,000.00
12020654	Sale of Application Forms for Casino Licences	10,000,000.00	-	-	0.0%	10,000,000.00
12020662	Sales of Enugu State Law Books	6,000,000.00	202,000.00	202,000.00	3.4%	5,798,000.00
12020665	Sale of Forest Produce	23,050,000.00	6,138,000.00	6,138,000.00	26.6%	16,912,000.00
12020668	Sale of LGSC Gazette	270,000,000.00	-	-	0.0%	270,000,000.00
12020683	Sale of Motor Tickets	398,000,000.00	64,588,375.30	64,588,375.30	16.2%	333,411,624.70
12020690	Sale of Planting Materials (Food Crop)	21,768,000.00	5,000,000.00	5,000,000.00	23.0%	16,768,000.00
12020698	Sale of Schools Registration Form	9,529,000.00	-	-	0.0%	9,529,000.00
12020699	Others Sales	133,675,000.00	30,734,667.50	30,734,667.50	23.0%	102,940,332.50
120207	EARNINGS - GENERAL	41,472,623,000.00	272,568,480.00	272,568,480.00	0.7%	41,200,054,520.00
12020701	Earnings from Consultancy Services	1,566,000.00	-	-	0.0%	1,566,000.00
12020703	Earnings from Hire of Plants and Equipment	57,367,000.00	-	-	0.0%	57,367,000.00
12020704	Earnings from the Use of Govt. Vehicle	50,000,000.00	-	-	0.0%	50,000,000.00
12020705	Earnings from the Use of Govt. Halls	12,853,000.00	7,429,190.00	7,429,190.00	57.8%	5,423,810.00
12020707	Earnings from Government House Clinic	5,000,000.00	356,400.00	356,400.00	7.1%	4,643,600.00
12020708	Earnings from Agricultural Produce	84,000,000.00	-	-	0.0%	84,000,000.00
12020711	Earnings from Commercial Activities	208,254,000.00	21,911,865.00	21,911,865.00	10.5%	186,342,135.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020746	Hire of Grader	5,000,000.00	-	-	0.0%	5,000,000.00
12020769	Hire of Park Structures	30,000,000.00	-	-	0.0%	30,000,000.00
12020770	Hire of Building Structures	40,000,000,000.00	-	-	0.0%	40,000,000,000.00
12020773	Hire of Open Space	20,550,000.00	-	-	0.0%	20,550,000.00
12020778	Earnings from Hall Hire	340,000,000.00	159,556,100.00	159,556,100.00	46.9%	180,443,900.00
12020788	Earnings from Cards and Lucky Games (Lottery)	50,000.00	20,000.00	20,000.00	40.0%	30,000.00
12020790	Earnings from State Cultural Troupes	5,200,000.00	-	-	0.0%	5,200,000.00
12020799	Other Earnings	652,783,000.00	83,294,925.00	83,294,925.00	12.8%	569,488,075.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	353,765,000.00	29,391,780.00	29,391,780.00	8.3%	324,373,220.00
12020803	Rent on Govt. Buildings	144,365,000.00	29,369,380.00	29,369,380.00	20.3%	114,995,620.00
12020804	Rent on Conference Centres	200,000,000.00	-	-	0.0%	200,000,000.00
12020806	Rent on Senior Staff Quarters	150,000.00	22,400.00	22,400.00	14.9%	127,600.00
12020822	Rent on Canteens	2,250,000.00	-	-	0.0%	2,250,000.00
12020826	Rent from Open Space	2,000,000.00	-	-	0.0%	2,000,000.00
12020827	Rent from Shops	5,000,000.00	-	-	0.0%	5,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	723,222,000.00	245,258,156.67	245,258,156.67	33.9%	477,963,843.33
12020903	Rents & Premium on the Allocation of Land	15,000,000.00	180,000.00	180,000.00	1.2%	14,820,000.00
12020907	Current (Ground Rent)	708,222,000.00	245,078,156.67	245,078,156.67	34.6%	463,143,843.33
120210	REPAYMENTS - GENERAL	10,112,232,000.00	332,160,458.65	332,160,458.65	3.3%	9,780,071,541.35
12021005	Other Refunds	112,232,000.00	-	-	0.0%	112,232,000.00
12021014	Recovery from back duty assessment	10,000,000,000.00	332,160,458.65	332,160,458.65	3.3%	9,667,839,541.35
120211	INVESTMENT INCOME	160,687,000.00	-	-	0.0%	160,687,000.00
12021102	Dividend Received	160,010,000.00	-	-	0.0%	160,010,000.00
12021103	Other Investment Income	677,000.00	-	-	0.0%	677,000.00
120212	INTEREST EARNED	5,051,000.00	-	-	0.0%	5,051,000.00
12021201	Interest on Bank Deposit	5,051,000.00	-	-	0.0%	5,051,000.00
13	AID AND GRANTS	46,900,000,000.00	-	-	0.0%	46,900,000,000.00
1301	AID	200,000,000.00	-	-	0.0%	200,000,000.00
130102	FOREIGN AID	200,000,000.00	-	-	0.0%	200,000,000.00
13010202	CAPITAL FOREIGN AID	200,000,000.00	-	-	0.0%	200,000,000.00
1302	GRANTS	46,700,000,000.00	-	-	0.0%	46,700,000,000.00
130201	DOMESTIC GRANTS	42,100,000,000.00	-	-	0.0%	42,100,000,000.00
13020102	CAPITAL DOMESTIC GRANTS	42,100,000,000.00	-	-	0.0%	42,100,000,000.00
130202	FOREIGN GRANTS	4,600,000,000.00	-	-	0.0%	4,600,000,000.00
13020201	CURRENT FOREIGN GRANTS	300,000,000.00	-	-	0.0%	300,000,000.00
13020202	CAPITAL FOREIGN GRANTS	4,300,000,000.00	-	-	0.0%	4,300,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	282,750,000,000.00	-	-	0.0%	282,750,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	282,750,000,000.00	-	-	0.0%	282,750,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	115,000,000,000.00	-	-	0.0%	115,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	100,000,000,000.00	-	-	0.0%	100,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	15,000,000,000.00	-	-	0.0%	15,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	167,750,000,000.00	-	-	0.0%	167,750,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTI	167,750,000,000.00	-	-	0.0%	167,750,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,617,397,465,000.00	48,901,346,685.95	48,901,346,685.95	3.0%	1,568,496,118,314.05
010000000000	Administration Sector	349,344,971,861.00	4,818,168,006.54	4,818,168,006.54	1.4%	344,526,803,854.46
011100000000	Governor's Office	296,522,216,694.00	945,366,039.55	945,366,039.55	0.3%	295,576,850,654.45
011100100100	Office of the Executive Governor	72,645,627,600.00	942,279,107.85	942,279,107.85	1.3%	71,703,348,492.15
011100100200	Office of the Deputy Governor	685,829,901.00	3,086,931.70	3,086,931.70	0.5%	682,742,969.30
011100300100	Boundary Adjustment Commission	13,050,000.00	-	-	0.0%	13,050,000.00
011100500100	Enugu State Forest Guard	187,379,393.00	-	-	0.0%	187,379,393.00
011100800100	Enugu State Emergency Management Agency	426,165,000.00	-	-	0.0%	426,165,000.00
011100900100	Council for Privatization and Commercialization	17,650,000.00	-	-	0.0%	17,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	44,400,000.00	-	-	0.0%	44,400,000.00
011101800100	Enugu State Social Investment Agency	2,750,000.00	-	-	0.0%	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	140,900,000.00	-	-	0.0%	140,900,000.00
011101001000	Project Development and Implementation Dept.	806,821,000.00	-	-	0.0%	806,821,000.00
011118400100	Volunteer Service Agency	11,526,000.00	-	-	0.0%	11,526,000.00
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	244,100,000.00	-	-	0.0%	244,100,000.00
011105200100	SERVICOM	30,101,000.00	-	-	0.0%	30,101,000.00
011105300100	State Electricity Regulatory Commission	810,916,800.00	-	-	0.0%	810,916,800.00
011105400100	Enugu New City Corporation	200,000,000,000.00	-	-	0.0%	200,000,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	20,455,000,000.00	-	-	0.0%	20,455,000,000.00
016100000000	Office of the Secretary to the State Government	3,459,068,704.00	30,742,891.49	30,742,891.49	0.9%	3,428,325,812.51
016100100100	Office of the Secretary to the State Government	2,479,790,752.00	11,457,974.29	11,457,974.29	0.5%	2,468,332,777.71
016100200100	Economic Affairs and Parastatals	4,500,000.00	-	-	0.0%	4,500,000.00
016100300100	Economic Affairs Unit	4,850,000.00	-	-	0.0%	4,850,000.00
016101600100	Enugu State Economic Development Department	4,850,000.00	-	-	0.0%	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	112,537,654.00	4,837,784.90	4,837,784.90	4.3%	107,699,869.10
016102100200	Enugu State Liaison Office, Abuja	122,080,298.00	14,447,132.30	14,447,132.30	11.8%	107,633,165.70
016103700100	Muslim Pilgrims Board	110,100,000.00	-	-	0.0%	110,100,000.00
016103800100	Christian Pilgrims Board	615,500,000.00	-	-	0.0%	615,500,000.00
016105200200	State Focal Office World Bank Development Partner	4,860,000.00	-	-	0.0%	4,860,000.00
011200000000	Enugu State House of Assembly (The Legislature)	4,953,178,326.00	446,952,612.03	446,952,612.03	9.0%	4,506,225,713.97
011200300100	Enugu State House of Assembly (The Legislature)	4,925,278,326.00	446,952,612.03	446,952,612.03	9.1%	4,478,325,713.97
011200400100	Enugu State House of Assembly Service Commission	27,900,000.00	-	-	0.0%	27,900,000.00
012300000000	Ministry of Information and Communication	1,464,637,435.00	18,509,193.34	18,509,193.34	1.3%	1,446,128,241.66
012300100100	Ministry of Information and Communication	387,589,280.00	14,096,317.41	14,096,317.41	3.6%	373,492,962.59
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	722,112,820.00	-	-	0.0%	722,112,820.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	174,298,260.00	2,173,280.01	2,173,280.01	1.2%	172,124,979.99
012305500100	Enugu State Printing and Publishing Company (Daily Star)	180,637,075.00	2,239,595.92	2,239,595.92	1.2%	178,397,479.08
012500000000	Office of the Head of State Civil Service	39,855,667,370.00	3,335,958,707.42	3,335,958,707.42	8.4%	36,519,708,662.58
012500100100	Office of the Head of State Civil Service	39,118,282,370.00	3,335,958,707.42	3,335,958,707.42	8.5%	35,782,323,662.58
012500500100	Establishment, Pension and Training	25,050,000.00	-	-	0.0%	25,050,000.00
012500500200	Public Service Department	712,335,000.00	-	-	0.0%	712,335,000.00
014000000000	Auditor General	327,631,871.00	7,134,227.06	7,134,227.06	2.2%	320,497,643.94
014000100100	Office of the State Auditor General	224,228,803.00	4,029,924.50	4,029,924.50	1.8%	220,198,878.50
014000200100	Office of the Auditor General for Local Government	103,403,068.00	3,104,302.56	3,104,302.56	3.0%	100,298,765.44
014700000000	Civil Service Commission (CSC)	279,518,380.00	7,243,725.06	7,243,725.06	2.6%	272,274,654.94
014700100100	Civil Service Commission	279,518,380.00	7,243,725.06	7,243,725.06	2.6%	272,274,654.94

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
01490000000	Local Government Service Commission	206,642,497.00	2,254,837.58	2,254,837.58	1.1%	204,387,659.42
014900100100	Local Government Service Commission	136,342,497.00	2,254,837.58	2,254,837.58	1.7%	134,087,659.42
014900200100	Local Government Pension Board	70,300,000.00	-	-	0.0%	70,300,000.00
01480000000	Enugu State Independent Electoral Commission	903,202,683.00	17,649,965.68	17,649,965.68	2.0%	885,552,717.32
014800100100	Enugu State Independent Electoral Commission	903,202,683.00	17,649,965.68	17,649,965.68	2.0%	885,552,717.32
01660000000	Ministry of Human Development and Poverty Eradication	840,768,444.00	3,969,122.57	3,969,122.57	0.5%	836,799,321.43
016600100100	Ministry of Human Development and Poverty Eradication	840,768,444.00	3,969,122.57	3,969,122.57	0.5%	836,799,321.43
01670000000	Ministry of Special Duties	532,439,457.00	2,386,684.76	2,386,684.76	0.4%	530,052,772.24
016700100100	Ministry of Special Duties	532,439,457.00	2,386,684.76	2,386,684.76	0.4%	530,052,772.24
02000000000	Economic Sector	600,808,052,907.00	31,021,111,224.39	31,021,111,224.39	5.2%	569,786,941,682.61
02150000000	Ministry of Agriculture and Agro-Industrialization	91,300,932,420.00	39,624,527.46	39,624,527.46	0.0%	91,261,307,892.54
021500100100	Ministry of Agriculture and Agro-Industrialization	90,602,044,420.00	39,624,527.46	39,624,527.46	0.0%	90,562,419,892.54
021502600100	Veterinary School, Achi	3,900,000.00	-	-	0.0%	3,900,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	26,234,000.00	-	-	0.0%	26,234,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	-	-	0.0%	2,400,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	466,354,000.00	-	-	0.0%	466,354,000.00
021510700700	Livestock Productivity and Resilience Support Project LPRES	200,000,000.00	-	-	0.0%	200,000,000.00
02200000000	Ministry of Finance and Economic Development	24,832,258,971.00	5,425,825,181.58	5,425,825,181.58	21.8%	19,406,433,789.42
022000100100	Ministry of Finance and Economic Development	1,432,904,236.00	46,442,429.40	46,442,429.40	3.2%	1,386,461,806.60
022000700100	Office of the State Accountant- General	18,578,374,000.00	5,330,217,517.59	5,330,217,517.59	28.7%	13,248,156,482.41
022000800100	Enugu State Internal Revenue Services	4,663,541,417.00	45,996,617.99	45,996,617.99	1.0%	4,617,544,799.01
022001200100	Enugu State Gaming/Lotto Commission	157,439,318.00	3,168,616.60	3,168,616.60	2.0%	154,270,701.40
02220000000	Ministry of Trade, Investment and Industry	37,352,800,321.00	375,934,079.01	375,934,079.01	1.0%	36,976,866,241.99
022200100100	Ministry of Trade, Investment and Industry	31,772,250,321.00	355,934,079.01	355,934,079.01	1.1%	31,416,316,241.99
022201700100	Enugu State Investment Development Authority	359,250,000.00	-	-	0.0%	359,250,000.00
022201800100	Small and Medium Scale Enterprises Promotion	4,701,800,000.00	20,000,000.00	20,000,000.00	0.4%	4,681,800,000.00
022201900100	Enugu Marketing Company	403,500,000.00	-	-	0.0%	403,500,000.00
022205200100	Presidential Hotel Enugu	116,000,000.00	-	-	0.0%	116,000,000.00
02270000000	Ministry of Labour and Productivity	143,529,620.00	2,705,260.40	2,705,260.40	1.9%	140,824,359.60
022700100100	Ministry of Labour and Productivity	143,529,620.00	2,705,260.40	2,705,260.40	1.9%	140,824,359.60
02280000000	Ministry of Innovation, Science and Technology	1,208,569,088.00	4,806,352.18	4,806,352.18	0.4%	1,203,762,735.82
022800100100	Ministry of Innovation, Science and Technology	1,208,569,088.00	4,806,352.18	4,806,352.18	0.4%	1,203,762,735.82
02290000000	Ministry of Transport	76,999,732,366.00	129,663,161.22	129,663,161.22	0.2%	76,870,069,204.78
022900100100	Ministry of Transport	76,732,657,598.00	29,663,161.22	29,663,161.22	0.0%	76,702,994,436.78
022905300100	Enugu State Transport Company ENTRACO	33,376,424.00	-	-	0.0%	33,376,424.00
022905300200	Coal City Transport Services	233,698,344.00	100,000,000.00	100,000,000.00	42.8%	133,698,344.00
02340000000	Ministry of Works and Infrastructure	242,052,143,587.00	23,933,529,760.97	23,933,529,760.97	9.9%	218,118,613,826.03
023400100100	Ministry of Works and Infrastructure	239,597,354,587.00	23,933,529,760.97	23,933,529,760.97	10.0%	215,663,824,826.03
023410200100	Rural Access Mobility Project (RAMP)	2,454,789,000.00	-	-	0.0%	2,454,789,000.00
02360000000	Ministry of Culture and Tourism	31,113,503,898.00	43,294,034.13	43,294,034.13	0.1%	31,070,209,863.87
023600100100	Ministry of Culture and Tourism	20,358,527,582.00	11,978,098.60	11,978,098.60	0.1%	20,346,549,483.40
023600100300	International Conference Centre (ICC)	138,648,000.00	31,315,935.53	31,315,935.53	22.6%	107,332,064.47
023600400100	Enugu State Council for Arts and Culture	55,937,914.00	-	-	0.0%	55,937,914.00
023605200100	Tourism Board	10,560,390,402.00	-	-	0.0%	10,560,390,402.00
02380000000	State Economic Planning Commission	3,606,059,529.00	10,707,251.65	10,707,251.65	0.3%	3,595,352,277.35
023800100100	State Economic Planning Commission	1,783,342,671.00	5,043,994.57	5,043,994.57	0.3%	1,778,298,676.43
023800400100	State Bureau of Statistics	1,822,716,858.00	5,663,257.08	5,663,257.08	0.3%	1,817,053,600.92
02520000000	Ministry of Water Resources	20,122,844,257.00	805,697,980.73	805,697,980.73	4.0%	19,317,146,276.27
025200100100	Ministry of Water Resources	1,641,746,452.00	5,697,980.73	5,697,980.73	0.3%	1,636,048,471.27
025210200100	Enugu State Water Corporation	17,731,664,877.00	800,000,000.00	800,000,000.00	4.5%	16,931,664,877.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	681,932,928.00	-	-	0.0%	681,932,928.00
025210400100	Small Town Water and Sanitation Agency	67,500,000.00	-	-	0.0%	67,500,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025300000000	Ministry of Housing	37,111,858,867.00	4,334,193.51	4,334,193.51	0.0%	37,107,524,673.49
025300100100	Ministry of Housing	31,001,858,867.00	4,334,193.51	4,334,193.51	0.0%	30,997,524,673.49
025301000100	Enugu State Housing Development Corporation	6,110,000,000.00	-	-	0.0%	6,110,000,000.00
026000000000	Ministry of Lands and Urban Development	1,857,424,079.00	65,067,866.53	65,067,866.53	3.5%	1,792,356,212.47
026000100100	Ministry of Lands and Urban Development	1,467,923,631.00	44,427,667.03	44,427,667.03	3.0%	1,423,495,963.97
026000100200	Office of the Surveyor General	389,500,448.00	20,640,199.50	20,640,199.50	5.3%	368,860,248.50
026400000000	Ministry of Budget and Planning	1,153,855,066.00	3,814,620.02	3,814,620.02	0.3%	1,150,040,445.98
026400100100	Ministry of Budget and Planning	1,153,855,066.00	3,814,620.02	3,814,620.02	0.3%	1,150,040,445.98
023100000000	Ministry of Energy and Mineral Resources	31,952,540,838.00	176,106,955.00	176,106,955.00	0.6%	31,776,433,883.00
023100100100	Ministry of Energy and Mineral Resources	18,211,992,062.00	-	-	0.0%	18,211,992,062.00
023100100200	Enugu State Electrification Agency	13,740,548,776.00	176,106,955.00	176,106,955.00	1.3%	13,564,441,821.00
030000000000	Law and Justice Sector	15,885,090,435.00	535,192,267.06	535,192,267.06	3.4%	15,349,898,167.94
031800000000	The State Judiciary	12,698,972,878.00	381,568,055.46	381,568,055.46	3.0%	12,317,404,822.54
031800100100	Judicial Service Commission	3,276,870,980.00	3,931,292.94	3,931,292.94	0.1%	3,272,939,687.06
031805100100	Enugu State High Court	5,071,040,902.00	191,945,956.77	191,945,956.77	3.8%	4,879,094,945.23
031805200100	Customary Court of Appeal	4,351,060,996.00	185,690,805.75	185,690,805.75	4.3%	4,165,370,190.25
032600000000	Ministry of Justice	3,186,117,557.00	153,624,211.60	153,624,211.60	4.8%	3,032,493,345.40
032600100100	Ministry of Justice	3,127,961,557.00	153,623,748.20	153,623,748.20	4.9%	2,974,337,808.80
032600300100	Legal Aids Council	3,000,000.00	-	-	0.0%	3,000,000.00
032600700100	Citizens' Rights and Mediation Centre	17,753,000.00	-	-	0.0%	17,753,000.00
032601200100	Administrator-General/Public Trustees	17,703,000.00	463.40	463.40	0.0%	17,702,536.60
032601300100	Enugu State Justice Reform Team	19,700,000.00	-	-	0.0%	19,700,000.00
040000000000	Regional	2,826,935,360.00	5,183,041.55	5,183,041.55	0.2%	2,821,752,318.45
046500000000	Enugu Capital Territory Development Authority	2,826,935,360.00	5,183,041.55	5,183,041.55	0.2%	2,821,752,318.45
046500100100	Enugu Capital Territory Development Authority	2,826,935,360.00	5,183,041.55	5,183,041.55	0.2%	2,821,752,318.45
050000000000	Social Sector	648,532,414,437.00	12,521,692,146.41	12,521,692,146.41	1.9%	636,010,722,290.59
051300000000	Ministry of Youth and Sport	23,029,512,816.00	213,910,681.02	213,910,681.02	0.9%	22,815,602,134.98
051300100100	Ministry of Youth and Sport	20,715,873,865.00	13,910,681.02	13,910,681.02	0.1%	20,701,963,183.98
051300200100	Rangers Management Corporation	970,188,951.00	200,000,000.00	200,000,000.00	20.6%	770,188,951.00
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	-	-	0.0%	2,820,000.00
051305600100	National Youth Service Corp (NYSC)	1,337,830,000.00	-	-	0.0%	1,337,830,000.00
051305700100	Games Village Awgu	2,800,000.00	-	-	0.0%	2,800,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	1,380,423,033.00	9,534,971.72	9,534,971.72	0.7%	1,370,888,061.28
051400100100	Ministry of Children, Gender Affairs and Social Development	1,125,023,033.00	9,534,971.72	9,534,971.72	0.8%	1,115,488,061.28
051400200100	Vocational and Rehabilitation Centre, Emene	4,400,000.00	-	-	0.0%	4,400,000.00
051405500100	Remand Home	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	3,100,000.00	-	-	0.0%	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	2,000,000.00	-	-	0.0%	2,000,000.00
051405900100	Social Welfare centre, Emene	3,000,000.00	-	-	0.0%	3,000,000.00
051406100100	Enugu State Disability Commission	240,000,000.00	-	-	0.0%	240,000,000.00
051700000000	Ministry of Education	521,867,030,146.00	9,151,193,375.85	9,151,193,375.85	1.8%	512,715,836,770.15
051700100100	Ministry of Education	14,829,881,115.00	24,172,766.97	24,172,766.97	0.2%	14,805,708,348.03
051700300100	Enugu State Universal Basic Education Board	96,476,058,662.00	4,547,644,862.23	4,547,644,862.23	4.7%	91,928,413,799.77
051700800100	Enugu State Library Board	104,380,000.00	-	-	0.0%	104,380,000.00
051700900100	Examinations Development Centre	408,381,471.00	3,689,164.71	3,689,164.71	0.9%	404,692,306.29
051701000100	Agency for Mass Literacy	20,762,000.00	-	-	0.0%	20,762,000.00
051701000200	Special Education Centre, Oji-River	15,460,000.00	-	-	0.0%	15,460,000.00
051701000300	Special Education Centre, Ogbete	17,450,000.00	-	-	0.0%	17,450,000.00
051701800100	Enugu State Polytechnic Iwollo	2,014,848,965.00	132,050,000.00	132,050,000.00	6.6%	1,882,798,965.00
051701900100	Enugu State College of Education (Technical)	1,757,567,887.00	10,500,000.00	10,500,000.00	0.6%	1,747,067,887.00
051702600100	Enugu State University of Science and Technology (ESUT)	5,412,339,543.00	97,500,000.00	97,500,000.00	1.8%	5,314,839,543.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	188,450,000.00	13,564,512.69	13,564,512.69	7.2%	174,885,487.31
051702700100	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	4,001,580,903.00	374,770,308.92	374,770,308.92	9.4%	3,626,810,594.08

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051703100100	Institute of Management and Technology (IMT)	3,175,631,403.00	85,450,000.00	85,450,000.00	2.7%	3,090,181,403.00
051705100100	Post-Primary Schools Management Board (PPSMB)	277,767,796,595.00	2,347,104,027.25	2,347,104,027.25	0.8%	275,420,692,567.75
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	109,568,772,660.00	1,257,901,944.14	1,257,901,944.14	1.1%	108,310,870,715.86
051705600100	Enugu State Scholarship and Education Loans Board	546,835,000.00	3,964,923.49	3,964,923.49	0.7%	542,870,076.51
051710300100	Enugu State College of Health Technology, Oji River	1,474,331,471.00	100,314,000.00	100,314,000.00	6.8%	1,374,017,471.00
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	2,198,821,471.00	-	-	0.0%	2,198,821,471.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	1,887,681,000.00	152,566,865.45	152,566,865.45	8.1%	1,735,114,134.55
052100000000	Ministry of Health	95,673,812,230.00	3,033,783,641.99	3,033,783,641.99	3.2%	92,640,028,588.01
052100100100	Ministry of Health	9,875,458,811.00	94,267,663.35	94,267,663.35	1.0%	9,781,191,147.65
052100300100	Enugu State Primary Healthcare Development Agency	20,988,068,901.00	1,786,289,883.05	1,786,289,883.05	8.5%	19,201,779,017.95
052100200100	Enugu State Agency for Universal Health Coverage	2,531,686,000.00	-	-	0.0%	2,531,686,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	22,526,980,001.00	932,726,626.17	932,726,626.17	4.1%	21,594,253,374.83
052110200100	Enugu State Hospitals Management Board (SHB)	38,101,318,517.00	220,499,469.42	220,499,469.42	0.6%	37,880,819,047.58
052110300100	SUMAS Teaching Hospital	1,650,300,000.00	-	-	0.0%	1,650,300,000.00
053500000000	Ministry of Environment and Climate Change	2,707,895,710.00	82,116,622.24	82,116,622.24	3.0%	2,625,779,087.76
053500100100	Ministry of Environment and Climate Change	958,209,009.00	9,882,532.85	9,882,532.85	1.0%	948,326,476.15
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,434,635,846.00	-	-	0.0%	1,434,635,846.00
053505400100	Forestry Commission	228,650,855.00	3,234,089.39	3,234,089.39	1.4%	225,416,765.61
053505400200	Enugu State Structures for Signage and Advertisement Agency	86,400,000.00	69,000,000.00	69,000,000.00	79.9%	17,400,000.00
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	3,873,740,502.00	31,152,853.59	31,152,853.59	0.8%	3,842,587,648.41
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	259,790,502.00	29,150,223.66	29,150,223.66	11.2%	230,640,278.34
055100200100	Fire Service Department	609,800,000.00	2,002,629.93	2,002,629.93	0.3%	607,797,370.07
055100400100	Community and Social Development Agency	3,004,150,000.00	-	-	0.0%	3,004,150,000.00

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	187,595,350,000.00	12,694,983,361.24	12,694,983,361.24	6.8%	174,900,366,638.76
010000000000	Administration Sector	45,469,680,861.00	3,585,049,606.22	3,585,049,606.22	7.9%	41,884,631,254.78
011100000000	Governor's Office	4,339,503,694.00	30,270,923.55	30,270,923.55	0.7%	4,309,232,770.45
011100100100	Office of the Executive Governor	3,364,427,600.00	27,183,991.85	27,183,991.85	0.8%	3,337,243,608.15
011100100200	Office of the Deputy Governor	48,679,901.00	3,086,931.70	3,086,931.70	6.3%	45,592,969.30
011100500100	Enugu State Forest Guard	144,679,393.00	-	-	0.0%	144,679,393.00
011105300100	State Electricity Regulatory Commission	581,716,800.00	-	-	0.0%	581,716,800.00
011105500100	Enugu State Geographical Information System (ENGIS)	200,000,000.00	-	-	0.0%	200,000,000.00
016100000000	Office of the Secretary to the State Government	702,358,704.00	17,287,982.37	17,287,982.37	2.5%	685,070,721.63
016100100100	Office of the Secretary to the State Government	611,240,752.00	9,457,974.29	9,457,974.29	1.5%	601,782,777.71
016102100100	Enugu State Liaison Office, Lagos	36,837,654.00	4,787,784.90	4,787,784.90	13.0%	32,049,869.10
016102100200	Enugu State Liaison Office, Abuja	54,280,298.00	3,042,223.18	3,042,223.18	5.6%	51,238,074.82
011200000000	Enugu State House of Assembly (The Legislature)	557,928,326.00	147,324,062.81	147,324,062.81	26.4%	410,604,263.19
011200300100	Enugu State House of Assembly (The Legislature)	557,928,326.00	147,324,062.81	147,324,062.81	26.4%	410,604,263.19
012300000000	Ministry of Information and Communication	573,720,435.00	13,569,478.92	13,569,478.92	2.4%	560,150,956.08
012300100100	Ministry of Information and Communication	215,915,280.00	11,396,198.91	11,396,198.91	5.3%	204,519,081.09
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	206,462,820.00	-	-	0.0%	206,462,820.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	66,698,260.00	2,173,280.01	2,173,280.01	3.3%	64,524,979.99
012305500100	Enugu State Printing and Publishing Company (Daily Star)	84,644,075.00	-	-	0.0%	84,644,075.00
012500000000	Office of the Head of State Civil Service	38,593,714,370.00	3,335,958,707.42	3,335,958,707.42	8.6%	35,257,755,662.58
012500100100	Office of the Head of State Civil Service	38,593,714,370.00	3,335,958,707.42	3,335,958,707.42	8.6%	35,257,755,662.58
014000000000	Auditor General	188,131,871.00	7,134,181.50	7,134,181.50	3.8%	180,997,689.50
014000100100	Office of the State Auditor General	107,928,803.00	4,029,924.50	4,029,924.50	3.7%	103,898,878.50
014000200100	Office of the Auditor General for Local Government	80,203,068.00	3,104,257.00	3,104,257.00	3.9%	77,098,811.00
014700000000	Civil Service Commission (CSC)	106,990,380.00	7,243,659.06	7,243,659.06	6.8%	99,746,720.94
014700100100	Civil Service Commission	106,990,380.00	7,243,659.06	7,243,659.06	6.8%	99,746,720.94
014900000000	Local Government Service Commission	80,842,497.00	2,254,837.58	2,254,837.58	2.8%	78,587,659.42
014900100100	Local Government Service Commission	48,842,497.00	2,254,837.58	2,254,837.58	4.6%	46,587,659.42
014900200100	Local Government Pension Board	32,000,000.00	-	-	0.0%	32,000,000.00
014800000000	Enugu State Independent Electoral Commission	202,482,683.00	17,649,965.68	17,649,965.68	8.7%	184,832,717.32
014800100100	Enugu State Independent Electoral Commission	202,482,683.00	17,649,965.68	17,649,965.68	8.7%	184,832,717.32
016600000000	Ministry of Human Development and Poverty Eradication	61,718,444.00	3,969,122.57	3,969,122.57	6.4%	57,749,321.43
016600100100	Ministry of Human Development and Poverty Eradication	61,718,444.00	3,969,122.57	3,969,122.57	6.4%	57,749,321.43
016700000000	Ministry of Special Duties	62,289,457.00	2,386,684.76	2,386,684.76	3.8%	59,902,772.24
016700100100	Ministry of Special Duties	62,289,457.00	2,386,684.76	2,386,684.76	3.8%	59,902,772.24
020000000000	Economic Sector	12,818,221,907.00	2,403,826,359.08	2,403,826,359.08	18.8%	10,414,395,547.92
021500000000	Ministry of Agriculture and Agro-Industrialization	690,044,420.00	39,515,858.26	39,515,858.26	5.7%	650,528,561.74
021500100100	Ministry of Agriculture and Agro-Industrialization	690,044,420.00	39,515,858.26	39,515,858.26	5.7%	650,528,561.74
022000000000	Ministry of Finance and Economic Development	5,756,722,971.00	2,083,209,780.54	2,083,209,780.54	36.2%	3,673,513,190.46
022000100100	Ministry of Finance and Economic Development	585,104,236.00	34,044,545.95	34,044,545.95	5.8%	551,059,690.05
022000700100	Office of the State Accountant- General	3,531,500,000.00	2,000,000,000.00	2,000,000,000.00	56.6%	1,531,500,000.00
022000800100	Enugu State Internal Revenue Services	1,589,741,417.00	45,996,617.99	45,996,617.99	2.9%	1,543,744,799.01
022001200100	Enugu State Gaming/Lotto Commission	50,377,318.00	3,168,616.60	3,168,616.60	6.3%	47,208,701.40
022200000000	Ministry of Trade, Investment and Industry	361,100,321.00	21,756,710.69	21,756,710.69	6.0%	339,343,610.31
022200100100	Ministry of Trade, Investment and Industry	361,100,321.00	21,756,710.69	21,756,710.69	6.0%	339,343,610.31
022700000000	Ministry of Labour and Productivity	33,599,620.00	2,705,260.40	2,705,260.40	8.1%	30,894,359.60
022700100100	Ministry of Labour and Productivity	33,599,620.00	2,705,260.40	2,705,260.40	8.1%	30,894,359.60

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022800000000	Ministry of Innovation, Science and Technology	73,259,088.00	4,806,352.18	4,806,352.18	6.6%	68,452,735.82
022800100100	Ministry of Innovation, Science and Technology	73,259,088.00	4,806,352.18	4,806,352.18	6.6%	68,452,735.82
022900000000	Ministry of Transport	1,044,539,366.00	129,663,161.22	129,663,161.22	12.4%	914,876,204.78
022900100100	Ministry of Transport	897,867,598.00	29,663,161.22	29,663,161.22	3.3%	868,204,436.78
022905300100	Enugu State Transport Company ENTRACO	26,676,424.00	-	-	0.0%	26,676,424.00
022905300200	Coal City Transport Services	119,995,344.00	100,000,000.00	100,000,000.00	83.3%	19,995,344.00
023400000000	Ministry of Works and Infrastructure	2,392,614,587.00	31,019,632.50	31,019,632.50	1.3%	2,361,594,954.50
023400100100	Ministry of Works and Infrastructure	2,392,614,587.00	31,019,632.50	31,019,632.50	1.3%	2,361,594,954.50
023600000000	Ministry of Culture and Tourism	228,793,898.00	11,978,098.60	11,978,098.60	5.2%	216,815,799.40
023600100100	Ministry of Culture and Tourism	156,727,582.00	11,978,098.60	11,978,098.60	7.6%	144,749,483.40
023600400100	Enugu State Council for Arts and Culture	30,725,914.00	-	-	0.0%	30,725,914.00
023605200100	Tourism Board	41,340,402.00	-	-	0.0%	41,340,402.00
023800000000	State Economic Planning Commission	177,329,529.00	10,707,251.65	10,707,251.65	6.0%	166,622,277.35
023800100100	State Economic Planning Commission	86,212,671.00	5,043,994.57	5,043,994.57	5.9%	81,168,676.43
023800400100	State Bureau of Statistics	91,116,858.00	5,663,257.08	5,663,257.08	6.2%	85,453,600.92
025200000000	Ministry of Water Resources	817,066,257.00	5,697,980.73	5,697,980.73	0.7%	811,368,276.27
025200100100	Ministry of Water Resources	114,496,452.00	5,697,980.73	5,697,980.73	5.0%	108,798,471.27
025210200100	Enugu State Water Corporation	680,864,877.00	-	-	0.0%	680,864,877.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	21,704,928.00	-	-	0.0%	21,704,928.00
025300000000	Ministry of Housing	65,058,867.00	4,334,193.51	4,334,193.51	6.7%	60,724,673.49
025300100100	Ministry of Housing	65,058,867.00	4,334,193.51	4,334,193.51	6.7%	60,724,673.49
026000000000	Ministry of Lands and Urban Development	921,104,079.00	54,617,716.78	54,617,716.78	5.9%	866,486,362.22
026000100100	Ministry of Lands and Urban Development	735,323,631.00	44,427,571.03	44,427,571.03	6.0%	690,896,059.97
026000100200	Office of the Surveyor General	185,780,448.00	10,190,145.75	10,190,145.75	5.5%	175,590,302.25
026400000000	Ministry of Budget and Planning	69,155,066.00	3,814,362.02	3,814,362.02	5.5%	65,340,703.98
026400100100	Ministry of Budget and Planning	69,155,066.00	3,814,362.02	3,814,362.02	5.5%	65,340,703.98
023100000000	Ministry of Energy and Mineral Resources	187,833,838.00	-	-	0.0%	187,833,838.00
023100100100	Ministry of Energy and Mineral Resources	24,635,062.00	-	-	0.0%	24,635,062.00
023100100200	Enugu State Electrification Agency	163,198,776.00	-	-	0.0%	163,198,776.00
030000000000	Law and Justice Sector	5,632,920,435.00	535,191,803.66	535,191,803.66	9.5%	5,097,728,631.34
031800000000	The State Judiciary	4,547,257,878.00	381,568,055.46	381,568,055.46	8.4%	4,165,689,822.54
031800100100	Judicial Service Commission	16,115,980.00	3,931,292.94	3,931,292.94	24.4%	12,184,687.06
031805100100	Enugu State High Court	1,649,395,902.00	191,945,956.77	191,945,956.77	11.6%	1,457,449,945.23
031805200100	Customary Court of Appeal	2,881,745,996.00	185,690,805.75	185,690,805.75	6.4%	2,696,055,190.25
032600000000	Ministry of Justice	1,085,662,557.00	153,623,748.20	153,623,748.20	14.2%	932,038,808.80
032600100100	Ministry of Justice	1,085,662,557.00	153,623,748.20	153,623,748.20	14.2%	932,038,808.80
040000000000	Regional	151,035,360.00	5,183,041.55	5,183,041.55	3.4%	145,852,318.45
046500000000	Enugu Capital Territory Development Authority	151,035,360.00	5,183,041.55	5,183,041.55	3.4%	145,852,318.45
046500100100	Enugu Capital Territory Development Authority	151,035,360.00	5,183,041.55	5,183,041.55	3.4%	145,852,318.45
050000000000	Social Sector	123,523,491,437.00	6,165,732,550.73	6,165,732,550.73	5.0%	117,357,758,886.27
051300000000	Ministry of Youth and Sport	705,891,816.00	209,375,924.14	209,375,924.14	29.7%	496,515,891.86
051300100100	Ministry of Youth and Sport	190,313,865.00	9,375,924.14	9,375,924.14	4.9%	180,937,940.86
051300200100	Rangers Management Corporation	515,577,951.00	200,000,000.00	200,000,000.00	38.8%	315,577,951.00
051400000000	Ministry of Children, Gender Affairs and Social Development	279,073,033.00	9,534,971.72	9,534,971.72	3.4%	269,538,061.28
051400100100	Ministry of Children, Gender Affairs and Social Development	241,723,033.00	9,534,971.72	9,534,971.72	3.9%	232,188,061.28
051406100100	Enugu State Disability Commission	37,350,000.00	-	-	0.0%	37,350,000.00
051700000000	Ministry of Education	75,825,289,146.00	4,153,867,903.07	4,153,867,903.07	5.5%	71,671,421,242.93
051700100100	Ministry of Education	2,462,364,115.00	24,172,766.97	24,172,766.97	1.0%	2,438,191,348.03
051700300100	Enugu State Universal Basic Education Board	26,349,258,662.00	100,000,000.00	100,000,000.00	0.4%	26,249,258,662.00
051700800100	Enugu State Library Board	10,500,000.00	-	-	0.0%	10,500,000.00
051700900100	Examinations Development Centre	57,281,471.00	3,689,164.71	3,689,164.71	6.4%	53,592,306.29
051701800100	Enugu State Polytechnic Iwollo	454,348,965.00	132,050,000.00	132,050,000.00	29.1%	322,298,965.00
051701900100	Enugu State College of Education (Technical)	1,086,307,887.00	10,500,000.00	10,500,000.00	1.0%	1,075,807,887.00
051702600100	Enugu State University of Science and Technology (ESUT)	3,567,186,543.00	97,500,000.00	97,500,000.00	2.7%	3,469,686,543.00
051702700100	State University of Medical and Applied Sciences, Igbo- Eno (SUMAS)	2,499,745,903.00	95,500,000.00	95,500,000.00	3.8%	2,404,245,903.00
051703100100	Institute of Management and Technology (IMT)	1,986,169,403.00	85,450,000.00	85,450,000.00	4.3%	1,900,719,403.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051705100100	Post-Primary Schools Management Board (PPSMB)	26,405,786,595.00	2,347,104,027.25	2,347,104,027.25	8.9%	24,058,682,567.75
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	10,831,776,660.00	1,257,901,944.14	1,257,901,944.14	11.6%	9,573,874,715.86
051710300100	Enugu State College of Health Technology, Oji River	57,281,471.00	-	-	0.0%	57,281,471.00
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	57,281,471.00	-	-	0.0%	57,281,471.00
052100000000	Ministry of Health	46,054,979,230.00	1,752,493,758.94	1,752,493,758.94	3.8%	44,302,485,471.06
052100100100	Ministry of Health	5,641,647,811.00	94,267,663.35	94,267,663.35	1.7%	5,547,380,147.65
052100300100	Enugu State Primary Healthcare Development Agency	4,057,168,901.00	505,000,000.00	505,000,000.00	12.4%	3,552,168,901.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	16,220,510,001.00	932,726,626.17	932,726,626.17	5.8%	15,287,783,374.83
052110200100	Enugu State Hospitals Management Board (SHB)	20,135,652,517.00	220,499,469.42	220,499,469.42	1.1%	19,915,153,047.58
053500000000	Ministry of Environment and Climent Change	555,067,710.00	13,116,622.24	13,116,622.24	2.4%	541,951,087.76
053500100100	Ministry of Environment and Climate Change	336,009,009.00	9,882,532.85	9,882,532.85	2.9%	326,126,476.15
053505300100	Enugu State Waste Management Authority (ESWAMA)	166,935,846.00	-	-	0.0%	166,935,846.00
053505400100	Forestry Commission	52,122,855.00	3,234,089.39	3,234,089.39	6.2%	48,888,765.61
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	103,190,502.00	27,343,370.62	27,343,370.62	26.5%	75,847,131.38
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	103,190,502.00	27,343,370.62	27,343,370.62	26.5%	75,847,131.38

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	120,290,150,000.00	1,520,735,550.76	1,520,735,550.76	1.3%	118,769,414,449.24
010000000000	Administration Sector	41,568,910,000.00	1,155,233,400.32	1,155,233,400.32	2.8%	40,413,676,599.68
011100000000	Governor's Office	35,655,470,000.00	839,210,116.00	839,210,116.00	2.4%	34,816,259,884.00
011100100100	Office of the Executive Governor	34,131,200,000.00	839,210,116.00	839,210,116.00	2.5%	33,291,989,884.00
011100100200	Office of the Deputy Governor	427,150,000.00	-	-	0.0%	427,150,000.00
011100300100	Boundary Adjustment Commission	13,050,000.00	-	-	0.0%	13,050,000.00
011100500100	Enugu State Forest Guard	42,700,000.00	-	-	0.0%	42,700,000.00
011100800100	Enugu State Emergency Management Agency	308,400,000.00	-	-	0.0%	308,400,000.00
011100900100	Council for Privatization and Commercialization	17,650,000.00	-	-	0.0%	17,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	34,700,000.00	-	-	0.0%	34,700,000.00
011101800100	Enugu State Social Investment Agency	2,750,000.00	-	-	0.0%	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	85,900,000.00	-	-	0.0%	85,900,000.00
0111010100100	Project Development and Implementation Dept.	37,820,000.00	-	-	0.0%	37,820,000.00
011118400100	Volunteer Service Agency	4,250,000.00	-	-	0.0%	4,250,000.00
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	143,300,000.00	-	-	0.0%	143,300,000.00
011105200100	SERVICOM	26,600,000.00	-	-	0.0%	26,600,000.00
011105300100	State Electricity Regulatory Commission	125,000,000.00	-	-	0.0%	125,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	255,000,000.00	-	-	0.0%	255,000,000.00
016100000000	Office of the Secretary to the State Government	1,877,360,000.00	11,454,909.12	11,454,909.12	0.6%	1,865,905,090.88
016100100100	Office of the Secretary to the State Government	989,200,000.00	-	-	0.0%	989,200,000.00
016100200100	Economic Affairs and Parastatals	4,500,000.00	-	-	0.0%	4,500,000.00
016100300100	Economic Affairs Unit	4,850,000.00	-	-	0.0%	4,850,000.00
016101600100	Enugu State Economic Development Department	4,850,000.00	-	-	0.0%	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	75,700,000.00	50,000.00	50,000.00	0.1%	75,650,000.00
016102100200	Enugu State Liaison Office, Abuja	67,800,000.00	11,404,909.12	11,404,909.12	16.8%	56,395,090.88
016103700100	Muslim Pilgrims Board	110,100,000.00	-	-	0.0%	110,100,000.00
016103800100	Christian Pilgrims Board	615,500,000.00	-	-	0.0%	615,500,000.00
016105200200	State Focal Office World Bank Development Partner	4,860,000.00	-	-	0.0%	4,860,000.00
011200000000	Enugu State House of Assembly (The Legislature)	2,341,800,000.00	299,628,549.22	299,628,549.22	12.8%	2,042,171,450.78
011200300100	Enugu State House of Assembly (The Legislature)	2,341,800,000.00	299,628,549.22	299,628,549.22	12.8%	2,042,171,450.78
012300000000	Ministry of Information and Communication	434,680,000.00	4,939,714.42	4,939,714.42	1.1%	429,740,285.58
012300100100	Ministry of Information and Communication	85,300,000.00	2,700,118.50	2,700,118.50	3.2%	82,599,881.50
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	298,400,000.00	-	-	0.0%	298,400,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	7,100,000.00	-	-	0.0%	7,100,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	43,880,000.00	2,239,595.92	2,239,595.92	5.1%	41,640,404.08
012500000000	Office of the Head of State Civil Service	281,980,000.00	-	-	0.0%	281,980,000.00
012500100100	Office of the Head of State Civil Service	276,650,000.00	-	-	0.0%	276,650,000.00
012500500100	Establishment, Pension and Training	2,650,000.00	-	-	0.0%	2,650,000.00
012500500200	Public Service Department	2,680,000.00	-	-	0.0%	2,680,000.00
014000000000	Auditor General	109,150,000.00	45.56	45.56	0.0%	109,149,954.44
014000100100	Office of the State Auditor General	90,550,000.00	-	-	0.0%	90,550,000.00
014000200100	Office of the Auditor General for Local Government	18,600,000.00	45.56	45.56	0.0%	18,599,954.44
014700000000	Civil Service Commission (CSC)	115,470,000.00	66.00	66.00	0.0%	115,469,934.00
014700100100	Civil Service Commission	115,470,000.00	66.00	66.00	0.0%	115,469,934.00
014900000000	Local Government Service Commission	24,300,000.00	-	-	0.0%	24,300,000.00
014900100100	Local Government Service Commission	9,000,000.00	-	-	0.0%	9,000,000.00
014900200100	Local Government Pension Board	15,300,000.00	-	-	0.0%	15,300,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014800000000	Enugu State Independent Electoral Commission	576,500,000.00	-	-	0.0%	576,500,000.00
014800100100	Enugu State Independent Electoral Commission	576,500,000.00	-	-	0.0%	576,500,000.00
016600000000	Ministry of Human Development and Poverty Eradication	129,050,000.00	-	-	0.0%	129,050,000.00
016600100100	Ministry of Human Development and Poverty Eradication	129,050,000.00	-	-	0.0%	129,050,000.00
016700000000	Ministry of Special Duties	23,150,000.00	-	-	0.0%	23,150,000.00
016700100100	Ministry of Special Duties	23,150,000.00	-	-	0.0%	23,150,000.00
020000000000	Economic Sector	11,494,685,000.00	60,357,702.09	60,357,702.09	0.5%	11,434,327,297.91
021500000000	Ministry of Agriculture and Agro-Industrialization	260,100,000.00	108,669.20	108,669.20	0.0%	259,991,330.80
021500100100	Ministry of Agriculture and Agro-Industrialization	232,000,000.00	108,669.20	108,669.20	0.0%	231,891,330.80
021502600100	Veterinary School, Achi	3,900,000.00	-	-	0.0%	3,900,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	21,800,000.00	-	-	0.0%	21,800,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	-	-	0.0%	2,400,000.00
022000000000	Ministry of Finance and Economic Development	3,806,145,000.00	24,327,991.86	24,327,991.86	0.6%	3,781,817,008.14
022000100100	Ministry of Finance and Economic Development	359,050,000.00	12,397,883.45	12,397,883.45	3.5%	346,652,116.55
022000700100	Office of the State Accountant- General	1,478,395,000.00	11,930,108.41	11,930,108.41	0.8%	1,466,464,891.59
022000800100	Enugu State Internal Revenue Services	1,963,800,000.00	-	-	0.0%	1,963,800,000.00
022001200100	Enugu State Gaming/Lotto Commission	4,900,000.00	-	-	0.0%	4,900,000.00
022200000000	Ministry of Trade, Investment and Industry	723,850,000.00	4,354,697.75	4,354,697.75	0.6%	719,495,302.25
022200100100	Ministry of Trade, Investment and Industry	102,800,000.00	4,354,697.75	4,354,697.75	4.2%	98,445,302.25
022201700100	Enugu State Investment Development Authority	19,750,000.00	-	-	0.0%	19,750,000.00
022201800100	Small and Medium Scale Enterprises Promotion	451,800,000.00	-	-	0.0%	451,800,000.00
022201900100	Enugu Marketing Company	33,500,000.00	-	-	0.0%	33,500,000.00
022205200100	Presidential Hotel Enugu	116,000,000.00	-	-	0.0%	116,000,000.00
022700000000	Ministry of Labour and Productivity	49,130,000.00	-	-	0.0%	49,130,000.00
022700100100	Ministry of Labour and Productivity	49,130,000.00	-	-	0.0%	49,130,000.00
022800000000	Ministry of Innovation, Science and Technology	100,310,000.00	-	-	0.0%	100,310,000.00
022800100100	Ministry of Innovation, Science and Technology	100,310,000.00	-	-	0.0%	100,310,000.00
022900000000	Ministry of Transport	2,785,590,000.00	-	-	0.0%	2,785,590,000.00
022900100100	Ministry of Transport	2,666,790,000.00	-	-	0.0%	2,666,790,000.00
022905300100	Enugu State Transport Company ENTRACO	6,700,000.00	-	-	0.0%	6,700,000.00
022905300200	Coal City Transport Services	112,100,000.00	-	-	0.0%	112,100,000.00
023400000000	Ministry of Works and Infrastructure	1,165,850,000.00	-	-	0.0%	1,165,850,000.00
023400100100	Ministry of Works and Infrastructure	1,165,850,000.00	-	-	0.0%	1,165,850,000.00
023600000000	Ministry of Culture and Tourism	191,550,000.00	31,315,935.53	31,315,935.53	16.3%	160,234,064.47
023600100100	Ministry of Culture and Tourism	91,800,000.00	-	-	0.0%	91,800,000.00
023600100300	International Conference Centre (ICC)	75,950,000.00	31,315,935.53	31,315,935.53	41.2%	44,634,064.47
023600400100	Enugu State Council for Arts and Culture	4,750,000.00	-	-	0.0%	4,750,000.00
023605200100	Tourism Board	19,050,000.00	-	-	0.0%	19,050,000.00
023800000000	State Economic Planning Commission	302,200,000.00	-	-	0.0%	302,200,000.00
023800100100	State Economic Planning Commission	70,600,000.00	-	-	0.0%	70,600,000.00
023800400100	State Bureau of Statistics	231,600,000.00	-	-	0.0%	231,600,000.00
025200000000	Ministry of Water Resources	633,710,000.00	-	-	0.0%	633,710,000.00
025200100100	Ministry of Water Resources	55,500,000.00	-	-	0.0%	55,500,000.00
025210200100	Enugu State Water Corporation	515,800,000.00	-	-	0.0%	515,800,000.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	49,910,000.00	-	-	0.0%	49,910,000.00
025210400100	Small Town Water and Sanitation Agency	12,500,000.00	-	-	0.0%	12,500,000.00
025300000000	Ministry of Housing	28,300,000.00	-	-	0.0%	28,300,000.00
025300100100	Ministry of Housing	28,300,000.00	-	-	0.0%	28,300,000.00
026000000000	Ministry of Lands and Urban Development	148,800,000.00	250,149.75	250,149.75	0.2%	148,549,850.25
026000100100	Ministry of Lands and Urban Development	114,300,000.00	96.00	96.00	0.0%	114,299,904.00
026000100200	Office of the Surveyor General	34,500,000.00	250,053.75	250,053.75	0.7%	34,249,946.25
026400000000	Ministry of Budget and Planning	505,700,000.00	258.00	258.00	0.0%	505,699,742.00
026400100100	Ministry of Budget and Planning	505,700,000.00	258.00	258.00	0.0%	505,699,742.00
023100000000	Ministry of Energy and Mineral Resources	793,450,000.00	-	-	0.0%	793,450,000.00
023100100100	Ministry of Energy and Mineral Resources	437,100,000.00	-	-	0.0%	437,100,000.00
023100100200	Enugu State Electrification Agency	356,350,000.00	-	-	0.0%	356,350,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
03000000000	Law and Justice Sector	2,613,150,000.00	463.40	463.40	0.0%	2,613,149,536.60
03180000000	The State Judiciary	1,106,400,000.00	-	-	0.0%	1,106,400,000.00
031800100100	Judicial Service Commission	247,900,000.00	-	-	0.0%	247,900,000.00
031805100100	Enugu State High Court	616,100,000.00	-	-	0.0%	616,100,000.00
031805200100	Customary Court of Appeal	242,400,000.00	-	-	0.0%	242,400,000.00
03260000000	Ministry of Justice	1,506,750,000.00	463.40	463.40	0.0%	1,506,749,536.60
032600100100	Ministry of Justice	1,466,550,000.00	-	-	0.0%	1,466,550,000.00
032600300100	Legal Aids Council	3,000,000.00	-	-	0.0%	3,000,000.00
032600700100	Citizens' Rights and Mediation Centre	14,350,000.00	-	-	0.0%	14,350,000.00
032601200100	Administrator-General/Public Trustees	3,150,000.00	463.40	463.40	0.0%	3,149,536.60
032601300100	Enugu State Justice Reform Team	19,700,000.00	-	-	0.0%	19,700,000.00
04000000000	Regional	138,350,000.00	-	-	0.0%	138,350,000.00
04650000000	Enugu Capital Territory Development Authority	138,350,000.00	-	-	0.0%	138,350,000.00
046500100100	Enugu Capital Territory Development Authority	138,350,000.00	-	-	0.0%	138,350,000.00
05000000000	Social Sector	64,475,055,000.00	305,143,984.95	305,143,984.95	0.5%	64,169,911,015.05
05130000000	Ministry of Youth and Sport	2,284,510,000.00	4,534,756.88	4,534,756.88	0.2%	2,279,975,243.12
051300100100	Ministry of Youth and Sport	525,560,000.00	4,534,756.88	4,534,756.88	0.9%	521,025,243.12
051300200100	Rangers Management Corporation	415,500,000.00	-	-	0.0%	415,500,000.00
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	-	-	0.0%	2,820,000.00
051305600100	National Youth Service Corp (NYSC)	1,337,830,000.00	-	-	0.0%	1,337,830,000.00
051305700100	Games Village Awgu	2,800,000.00	-	-	0.0%	2,800,000.00
05140000000	Ministry of Children, Gender Affairs and Social Development	419,350,000.00	-	-	0.0%	419,350,000.00
051400100100	Ministry of Children, Gender Affairs and Social Development	301,300,000.00	-	-	0.0%	301,300,000.00
051400200100	Vocational and Rehabilitation Centre, Emene	4,400,000.00	-	-	0.0%	4,400,000.00
051405500100	Remand Home	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	3,100,000.00	-	-	0.0%	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	2,000,000.00	-	-	0.0%	2,000,000.00
051405900100	Social Welfare centre, Emene	3,000,000.00	-	-	0.0%	3,000,000.00
051406100100	Enugu State Disability Commission	102,650,000.00	-	-	0.0%	102,650,000.00
05170000000	Ministry of Education	58,211,965,000.00	296,799,745.10	296,799,745.10	0.5%	57,915,165,254.90
051700100100	Ministry of Education	369,200,000.00	-	-	0.0%	369,200,000.00
051700300100	Enugu State Universal Basic Education Board	52,521,400,000.00	-	-	0.0%	52,521,400,000.00
051700800100	Enugu State Library Board	8,880,000.00	-	-	0.0%	8,880,000.00
051700900100	Examinations Development Centre	259,500,000.00	-	-	0.0%	259,500,000.00
051701000100	Agency for Mass Literacy	5,400,000.00	-	-	0.0%	5,400,000.00
051701000200	Special Education Centre, Oji-River	15,460,000.00	-	-	0.0%	15,460,000.00
051701000300	Special Education Centre, Ogbete	17,450,000.00	-	-	0.0%	17,450,000.00
051701800100	Enugu State Polytechnic Iwollo	302,000,000.00	-	-	0.0%	302,000,000.00
051701900100	Enugu State College of Education (Technical)	190,450,000.00	-	-	0.0%	190,450,000.00
051702600100	Enugu State University of Science and Technology (ESUT)	1,132,250,000.00	-	-	0.0%	1,132,250,000.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	188,450,000.00	13,564,512.69	13,564,512.69	7.2%	174,885,487.31
051702700100	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	715,595,000.00	279,270,308.92	279,270,308.92	39.0%	436,324,691.08
051703100100	Institute of Management and Technology (IMT)	796,280,000.00	-	-	0.0%	796,280,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	46,250,000.00	-	-	0.0%	46,250,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	62,050,000.00	-	-	0.0%	62,050,000.00
051705600100	Enugu State Scholarship and Education Loans Board	538,850,000.00	3,964,923.49	3,964,923.49	0.7%	534,885,076.51
051710300100	Enugu State College of Health Technology, Oji River	350,800,000.00	-	-	0.0%	350,800,000.00
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	177,800,000.00	-	-	0.0%	177,800,000.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	513,900,000.00	-	-	0.0%	513,900,000.00
05210000000	Ministry of Health	2,859,280,000.00	-	-	0.0%	2,859,280,000.00
052100100100	Ministry of Health	360,100,000.00	-	-	0.0%	360,100,000.00
052100300100	Enugu State Primary Healthcare Development Agency	1,184,950,000.00	-	-	0.0%	1,184,950,000.00
052100200100	Enugu State Agency for Universal Health Coverage	64,800,000.00	-	-	0.0%	64,800,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,046,470,000.00	-	-	0.0%	1,046,470,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	52,660,000.00	-	-	0.0%	52,660,000.00
052110300100	SUMAS Teaching Hospital	150,300,000.00	-	-	0.0%	150,300,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
05350000000	Ministry of Environment and Climate Change	555,400,000.00	-	-	0.0%	555,400,000.00
053500100100	Ministry of Environment and Climate Change	144,200,000.00	-	-	0.0%	144,200,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	385,200,000.00	-	-	0.0%	385,200,000.00
053505400100	Forestry Commission	12,900,000.00	-	-	0.0%	12,900,000.00
053505400200	Enugu State Structures for Signage and Advertisement Agency	13,100,000.00	-	-	0.0%	13,100,000.00
05510000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	144,550,000.00	3,809,482.97	3,809,482.97	2.6%	140,740,517.03
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	57,600,000.00	1,806,853.04	1,806,853.04	3.1%	55,793,146.96
055100200100	Fire Service Department	82,800,000.00	2,002,629.93	2,002,629.93	2.4%	80,797,370.07
055100400100	Community and Social Development Agency	4,150,000.00	-	-	0.0%	4,150,000.00

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,296,092,465,000.00	31,367,340,364.77	31,367,340,364.77	2.4%	1,264,725,124,635.23
010000000000	Administration Sector	262,306,381,000.00	77,885,000.00	77,885,000.00	0.0%	262,228,496,000.00
011100000000	Governor's Office	256,527,243,000.00	75,885,000.00	75,885,000.00	0.0%	256,451,358,000.00
011100100100	Office of the Executive Governor	35,150,000,000.00	75,885,000.00	75,885,000.00	0.2%	35,074,115,000.00
011100100200	Office of the Deputy Governor	210,000,000.00	-	-	0.0%	210,000,000.00
011100800100	Enugu State Emergency Management Agency	117,765,000.00	-	-	0.0%	117,765,000.00
011101000100	Dept of Due Process and Budget Monitoring	9,700,000.00	-	-	0.0%	9,700,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	55,000,000.00	-	-	0.0%	55,000,000.00
011110100100	Project Development and Implementation Dept.	769,001,000.00	-	-	0.0%	769,001,000.00
011118400100	Volunteer Service Agency	7,276,000.00	-	-	0.0%	7,276,000.00
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	100,800,000.00	-	-	0.0%	100,800,000.00
011105200100	SERVICOM	3,501,000.00	-	-	0.0%	3,501,000.00
011105300100	State Electricity Regulatory Commission	104,200,000.00	-	-	0.0%	104,200,000.00
011105400100	Enugu New City Corporation	200,000,000,000.00	-	-	0.0%	200,000,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
016100000000	Office of the Secretary to the State Government	879,350,000.00	2,000,000.00	2,000,000.00	0.2%	877,350,000.00
016100100100	Office of the Secretary to the State Government	879,350,000.00	2,000,000.00	2,000,000.00	0.2%	877,350,000.00
011200000000	Enugu State House of Assembly (The Legislature)	2,053,450,000.00	-	-	0.0%	2,053,450,000.00
011200300100	Enugu State House of Assembly (The Legislature)	2,025,550,000.00	-	-	0.0%	2,025,550,000.00
011200400100	Enugu State House of Assembly Service Commission	27,900,000.00	-	-	0.0%	27,900,000.00
012300000000	Ministry of Information and Communication	456,237,000.00	-	-	0.0%	456,237,000.00
012300100100	Ministry of Information and Communication	86,374,000.00	-	-	0.0%	86,374,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	217,250,000.00	-	-	0.0%	217,250,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	100,500,000.00	-	-	0.0%	100,500,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	52,113,000.00	-	-	0.0%	52,113,000.00
012500000000	Office of the Head of State Civil Service	979,973,000.00	-	-	0.0%	979,973,000.00
012500100100	Office of the Head of State Civil Service	247,918,000.00	-	-	0.0%	247,918,000.00
012500500100	Establishment, Pension and Training	22,400,000.00	-	-	0.0%	22,400,000.00
012500500200	Public Service Department	709,655,000.00	-	-	0.0%	709,655,000.00
014000000000	Auditor General	30,350,000.00	-	-	0.0%	30,350,000.00
014000100100	Office of the State Auditor General	25,750,000.00	-	-	0.0%	25,750,000.00
014000200100	Office of the Auditor General for Local Government	4,600,000.00	-	-	0.0%	4,600,000.00
014700000000	Civil Service Commission (CSC)	57,058,000.00	-	-	0.0%	57,058,000.00
014700100100	Civil Service Commission	57,058,000.00	-	-	0.0%	57,058,000.00
014900000000	Local Government Service Commission	101,500,000.00	-	-	0.0%	101,500,000.00
014900100100	Local Government Service Commission	78,500,000.00	-	-	0.0%	78,500,000.00
014900200100	Local Government Pension Board	23,000,000.00	-	-	0.0%	23,000,000.00
014800000000	Enugu State Independent Electoral Commission	124,220,000.00	-	-	0.0%	124,220,000.00
014800100100	Enugu State Independent Electoral Commission	124,220,000.00	-	-	0.0%	124,220,000.00
016600000000	Ministry of Human Development and Poverty Eradication	650,000,000.00	-	-	0.0%	650,000,000.00
016600100100	Ministry of Human Development and Poverty Eradication	650,000,000.00	-	-	0.0%	650,000,000.00
016700000000	Ministry of Special Duties	447,000,000.00	-	-	0.0%	447,000,000.00
016700100100	Ministry of Special Duties	447,000,000.00	-	-	0.0%	447,000,000.00
020000000000	Economic Sector	563,145,146,000.00	25,238,639,754.04	25,238,639,754.04	4.5%	537,906,506,245.96
021500000000	Ministry of Agriculture and Agro-Industrialization	90,350,788,000.00	-	-	0.0%	90,350,788,000.00
021500100100	Ministry of Agriculture and Agro-Industrialization	89,680,000,000.00	-	-	0.0%	89,680,000,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	4,434,000.00	-	-	0.0%	4,434,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	466,354,000.00	-	-	0.0%	466,354,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
021510700700	Livestock Productivity and Resilience Support Project LPRES	200,000,000.00	-	-	0.0%	200,000,000.00
022000000000	Ministry of Finance and Economic Development	1,919,391,000.00	-	-	0.0%	1,919,391,000.00
022000100100	Ministry of Finance and Economic Development	488,750,000.00	-	-	0.0%	488,750,000.00
022000700100	Office of the State Accountant- General	218,479,000.00	-	-	0.0%	218,479,000.00
022000800100	Enugu State Internal Revenue Services	1,110,000,000.00	-	-	0.0%	1,110,000,000.00
022001200100	Enugu State Gaming/Lotto Commission	102,162,000.00	-	-	0.0%	102,162,000.00
022200000000	Ministry of Trade, Investment and Industry	36,267,850,000.00	349,822,670.57	349,822,670.57	1.0%	35,918,027,329.43
022200100100	Ministry of Trade, Investment and Industry	31,308,350,000.00	329,822,670.57	329,822,670.57	1.1%	30,978,527,329.43
022201700100	Enugu State Investment Development Authority	339,500,000.00	-	-	0.0%	339,500,000.00
022201800100	Small and Medium Scale Enterprises Promotion	4,250,000,000.00	20,000,000.00	20,000,000.00	0.5%	4,230,000,000.00
022201900100	Enugu Marketing Company	370,000,000.00	-	-	0.0%	370,000,000.00
022700000000	Ministry of Labour and Productivity	60,800,000.00	-	-	0.0%	60,800,000.00
022700100100	Ministry of Labour and Productivity	60,800,000.00	-	-	0.0%	60,800,000.00
022800000000	Ministry of Innovation, Science and Technology	1,035,000,000.00	-	-	0.0%	1,035,000,000.00
022800100100	Ministry of Innovation, Science and Technology	1,035,000,000.00	-	-	0.0%	1,035,000,000.00
022900000000	Ministry of Transport	73,169,603,000.00	-	-	0.0%	73,169,603,000.00
022900100100	Ministry of Transport	73,168,000,000.00	-	-	0.0%	73,168,000,000.00
022905300200	Coal City Transport Services	1,603,000.00	-	-	0.0%	1,603,000.00
023400000000	Ministry of Works and Infrastructure	238,493,679,000.00	23,902,510,128.47	23,902,510,128.47	10.0%	214,591,168,871.53
023400100100	Ministry of Works and Infrastructure	236,038,890,000.00	23,902,510,128.47	23,902,510,128.47	10.1%	212,136,379,871.53
023410200100	Rural Access Mobility Project (RAMP)	2,454,789,000.00	-	-	0.0%	2,454,789,000.00
023600000000	Ministry of Culture and Tourism	30,693,160,000.00	-	-	0.0%	30,693,160,000.00
023600100100	Ministry of Culture and Tourism	20,110,000,000.00	-	-	0.0%	20,110,000,000.00
023600100300	International Conference Centre (ICC)	62,698,000.00	-	-	0.0%	62,698,000.00
023600400100	Enugu State Council for Arts and Culture	20,462,000.00	-	-	0.0%	20,462,000.00
023605200100	Tourism Board	10,500,000,000.00	-	-	0.0%	10,500,000,000.00
023800000000	State Economic Planning Commission	3,126,530,000.00	-	-	0.0%	3,126,530,000.00
023800100100	State Economic Planning Commission	1,626,530,000.00	-	-	0.0%	1,626,530,000.00
023800400100	State Bureau of Statistics	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
025200000000	Ministry of Water Resources	18,672,068,000.00	800,000,000.00	800,000,000.00	4.3%	17,872,068,000.00
025200100100	Ministry of Water Resources	1,471,750,000.00	-	-	0.0%	1,471,750,000.00
025210200100	Enugu State Water Corporation	16,535,000,000.00	800,000,000.00	800,000,000.00	4.8%	15,735,000,000.00
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	610,318,000.00	-	-	0.0%	610,318,000.00
025210400100	Small Town Water and Sanitation Agency	55,000,000.00	-	-	0.0%	55,000,000.00
025300000000	Ministry of Housing	37,018,500,000.00	-	-	0.0%	37,018,500,000.00
025300100100	Ministry of Housing	30,908,500,000.00	-	-	0.0%	30,908,500,000.00
025301000100	Enugu State Housing Development Corporation	6,110,000,000.00	-	-	0.0%	6,110,000,000.00
026000000000	Ministry of Lands and Urban Development	787,520,000.00	10,200,000.00	10,200,000.00	1.3%	777,320,000.00
026000100100	Ministry of Lands and Urban Development	618,300,000.00	-	-	0.0%	618,300,000.00
026000100200	Office of the Surveyor General	169,220,000.00	10,200,000.00	10,200,000.00	6.0%	159,020,000.00
026400000000	Ministry of Budget and Planning	579,000,000.00	-	-	0.0%	579,000,000.00
026400100100	Ministry of Budget and Planning	579,000,000.00	-	-	0.0%	579,000,000.00
023100000000	Ministry of Energy and Mineral Resources	30,971,257,000.00	176,106,955.00	176,106,955.00	0.6%	30,795,150,045.00
023100100100	Ministry of Energy and Mineral Resources	17,750,257,000.00	-	-	0.0%	17,750,257,000.00
023100100200	Enugu State Electrification Agency	13,221,000,000.00	176,106,955.00	176,106,955.00	1.3%	13,044,893,045.00
030000000000	Law and Justice Sector	7,639,020,000.00	-	-	0.0%	7,639,020,000.00
031800000000	The State Judiciary	7,045,315,000.00	-	-	0.0%	7,045,315,000.00
031800100100	Judicial Service Commission	3,012,855,000.00	-	-	0.0%	3,012,855,000.00
031805100100	Enugu State High Court	2,805,545,000.00	-	-	0.0%	2,805,545,000.00
031805200100	Customary Court of Appeal	1,226,915,000.00	-	-	0.0%	1,226,915,000.00
032600000000	Ministry of Justice	593,705,000.00	-	-	0.0%	593,705,000.00
032600100100	Ministry of Justice	575,749,000.00	-	-	0.0%	575,749,000.00
032600700100	Citizens' Rights and Mediation Centre	3,403,000.00	-	-	0.0%	3,403,000.00
032601200100	Administrator-General/Public Trustees	14,553,000.00	-	-	0.0%	14,553,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
04000000000	Regional	2,537,550,000.00	-	-	0.0%	2,537,550,000.00
04650000000	Enugu Capital Territory Development Authority	2,537,550,000.00	-	-	0.0%	2,537,550,000.00
046500100100	Enugu Capital Territory Development Authority	2,537,550,000.00	-	-	0.0%	2,537,550,000.00
05000000000	Social Sector	460,464,368,000.00	6,050,815,610.73	6,050,815,610.73	1.3%	454,413,552,389.27
05130000000	Ministry of Youth and Sport	20,039,111,000.00	-	-	0.0%	20,039,111,000.00
051300100100	Ministry of Youth and Sport	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
051300200100	Rangers Management Corporation	39,111,000.00	-	-	0.0%	39,111,000.00
05140000000	Ministry of Children, Gender Affairs and Social Development	682,000,000.00	-	-	0.0%	682,000,000.00
051400100100	Ministry of Children, Gender Affairs and Social Development	582,000,000.00	-	-	0.0%	582,000,000.00
051406100100	Enugu State Disability Commission	100,000,000.00	-	-	0.0%	100,000,000.00
05170000000	Ministry of Education	387,760,276,000.00	4,700,525,727.68	4,700,525,727.68	1.2%	383,059,750,272.32
051700100100	Ministry of Education	11,998,317,000.00	-	-	0.0%	11,998,317,000.00
051700300100	Enugu State Universal Basic Education Board	17,605,400,000.00	4,447,644,862.23	4,447,644,862.23	25.3%	13,157,755,137.77
051700800100	Enugu State Library Board	85,000,000.00	-	-	0.0%	85,000,000.00
051700900100	Examinations Development Centre	91,600,000.00	-	-	0.0%	91,600,000.00
051701000100	Agency for Mass Literacy	15,362,000.00	-	-	0.0%	15,362,000.00
051701800100	Enugu State Polytechnic Iwollo	1,253,500,000.00	-	-	0.0%	1,253,500,000.00
051701900100	Enugu State College of Education (Technical)	436,810,000.00	-	-	0.0%	436,810,000.00
051702600100	Enugu State University of Science and Technology (ESUT)	692,403,000.00	-	-	0.0%	692,403,000.00
051702700100	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	786,240,000.00	-	-	0.0%	786,240,000.00
051703100100	Institute of Management and Techonology (IMT)	393,182,000.00	-	-	0.0%	393,182,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	251,315,760,000.00	-	-	0.0%	251,315,760,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	98,674,946,000.00	-	-	0.0%	98,674,946,000.00
051705600100	Enugu State Scholarship and Education Loans Board	7,985,000.00	-	-	0.0%	7,985,000.00
051710300100	Enugu State College of Health Technology, Oji River	1,066,250,000.00	100,314,000.00	100,314,000.00	9.4%	965,936,000.00
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	1,963,740,000.00	-	-	0.0%	1,963,740,000.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	1,373,781,000.00	152,566,865.45	152,566,865.45	11.1%	1,221,214,134.55
05210000000	Ministry of Health	46,759,553,000.00	1,281,289,883.05	1,281,289,883.05	2.7%	45,478,263,116.95
052100100100	Ministry of Health	3,873,711,000.00	-	-	0.0%	3,873,711,000.00
052100300100	Enugu State Primary Healthcare Development Agency	15,745,950,000.00	1,281,289,883.05	1,281,289,883.05	8.1%	14,464,660,116.95
052100200100	Enugu State Agency for Universal Health Coverage	2,466,886,000.00	-	-	0.0%	2,466,886,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	5,260,000,000.00	-	-	0.0%	5,260,000,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	17,913,006,000.00	-	-	0.0%	17,913,006,000.00
052110300100	SUMAS Teaching Hospital	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
05350000000	Ministry of Environment and Climent Change	1,597,428,000.00	69,000,000.00	69,000,000.00	4.3%	1,528,428,000.00
053500100100	Ministry of Environment and Climate Change	478,000,000.00	-	-	0.0%	478,000,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	882,500,000.00	-	-	0.0%	882,500,000.00
053505400100	Forestry Commission	163,628,000.00	-	-	0.0%	163,628,000.00
053505400200	Enugu State Structures for Signage and Advertisement Agency	73,300,000.00	69,000,000.00	69,000,000.00	94.1%	4,300,000.00
05510000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	3,626,000,000.00	-	-	0.0%	3,626,000,000.00
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	99,000,000.00	-	-	0.0%	99,000,000.00
055100200100	Fire Service Department	527,000,000.00	-	-	0.0%	527,000,000.00
055100400100	Community and Social Developmnt Agency	3,000,000,000.00	-	-	0.0%	3,000,000,000.00

Table 8: Other Expenditure by Administrative Classification**Enugu State Government Budget Performance Report 2026 Q1 - Other Expenditure by Administrative Classification**

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	13,419,500,000.00	3,318,287,409.18	3,318,287,409.18	24.7%	10,101,212,590.82
020000000000	Economic Sector	13,350,000,000.00	3,318,287,409.18	3,318,287,409.18	24.9%	10,031,712,590.82
022000000000	Ministry of Finance and Economic Development	13,350,000,000.00	3,318,287,409.18	3,318,287,409.18	24.9%	10,031,712,590.82
022000700100	Office of the State Accountant- General	13,350,000,000.00	3,318,287,409.18	3,318,287,409.18	24.9%	10,031,712,590.82
050000000000	Social Sector	69,500,000.00	-	-	0.0%	69,500,000.00
051700000000	Ministry of Education	69,500,000.00	-	-	0.0%	69,500,000.00
051701800100	Enugu State Polytechnic Iwollo	5,000,000.00	-	-	0.0%	5,000,000.00
051701900100	Enugu State College of Education (Technical)	44,000,000.00	-	-	0.0%	44,000,000.00
051702600100	Enugu State University of Science and Technology (ESUT)	20,500,000.00	-	-	0.0%	20,500,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,617,397,465,000.00	48,901,346,685.95	48,901,346,685.95	3.0%	1,568,496,118,314.05
2	EXPENDITURES	1,617,397,465,000.00	48,901,346,685.95	48,901,346,685.95	3.0%	1,568,496,118,314.05
21	PERSONNEL COST	187,595,350,000.00	12,694,983,361.24	12,694,983,361.24	6.8%	174,900,366,638.76
2101	SALARY	110,302,588,678.00	7,660,254,224.44	7,660,254,224.44	6.9%	102,642,334,453.56
210101	SALARIES AND WAGES	110,302,588,678.00	7,660,254,224.44	7,660,254,224.44	6.9%	102,642,334,453.56
21010101	SALARY	109,008,822,811.00	7,630,007,774.87	7,630,007,774.87	7.0%	101,378,815,036.13
21010102	OVER TIME PAYMENTS	235,376,514.00	-	-	0.0%	235,376,514.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,058,389,353.00	30,246,449.57	30,246,449.57	2.9%	1,028,142,903.43
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	39,675,385,922.00	1,752,716,633.16	1,752,716,633.16	4.4%	37,922,669,288.84
210201	ALLOWANCES	39,442,882,026.00	1,752,716,633.16	1,752,716,633.16	4.4%	37,690,165,392.84
21020101	Housing/Rent Allowance	19,003,767,960.00	907,686,610.98	907,686,610.98	4.8%	18,096,081,349.02
21020102	Transport Allowance	1,938,376,367.00	108,354,374.16	108,354,374.16	5.6%	1,830,021,992.84
21020103	Meal Subsidy	1,099,156,223.00	96,300,505.05	96,300,505.05	8.8%	1,002,855,717.95
21020104	Utility Allowance	825,701,525.00	93,590,988.55	93,590,988.55	11.3%	732,110,536.45
21020105	Entertainment Allowance	334,077,181.00	2,364,020.40	2,364,020.40	0.7%	331,713,160.60
21020106	Leave allowances	1,345,038,563.00	656,666.30	656,666.30	0.0%	1,344,381,896.70
21020107	Domestic Staff Allowance	3,465,858,215.00	183,809,494.66	183,809,494.66	5.3%	3,282,048,720.34
21020108	Shift Duty Allowance	435,940,649.00	13,843,117.11	13,843,117.11	3.2%	422,097,531.89
21020109	Call Duties Allowances	443,914,407.00	28,540,356.82	28,540,356.82	6.4%	415,374,050.18
21020110	Clinical Duty Allowance	488,198.00	180,189.07	180,189.07	36.9%	308,008.93
21020111	Hazard Allowance	835,785,228.00	26,827,643.41	26,827,643.41	3.2%	808,957,584.59
21020112	Rural Posting Allowance	42,663,636.00	1,325,318.80	1,325,318.80	3.1%	41,338,317.20
21020113	Teaching Allowance	1,914,514,956.00	101,115,185.87	101,115,185.87	5.3%	1,813,399,770.13
21020114	Admin Allowance	39,168,891.00	4,236,967.98	4,236,967.98	10.8%	34,931,923.02
21020115	Arrears Allowances	5,348,053,860.00	400,362.86	400,362.86	0.0%	5,347,653,497.14
21020116	Secretarial Allowance	1,323.00	-	-	0.0%	1,323.00
21020117	Professional Allowance	1,939,989,363.00	145,137,323.80	145,137,323.80	7.5%	1,794,852,039.20
21020119	Wardrobe Allowance	25,117,050.00	1,745,848.90	1,745,848.90	7.0%	23,371,201.10
21020121	Responsibility Allowance	126,631,048.00	20,117,007.17	20,117,007.17	15.9%	106,514,040.83
21020122	Furniture Allowance	8,254,659.00	129,986.45	129,986.45	1.6%	8,124,672.55
21020123	Newspaper Allowance	10,649,961.00	164,321.25	164,321.25	1.5%	10,485,639.75
21020124	Veh. Maintenance Allowance	7,910,721.00	389,959.35	389,959.35	4.9%	7,520,761.65
21020125	Inducement Allowance	1,734,797.00	6,462.40	6,462.40	0.4%	1,728,334.60
21020126	Other Allowances	250,087,245.00	15,793,921.82	15,793,921.82	6.3%	234,293,323.18
210202	SOCIAL CONTRIBUTIONS	232,503,896.00	-	-	0.0%	232,503,896.00
21020201	NHIS CONTRIBUTION	230,045,804.00	-	-	0.0%	230,045,804.00
21020205	HOUSING FUND CONTRIBUTION	2,458,092.00	-	-	0.0%	2,458,092.00
2103	SOCIAL BENEFITS	37,617,375,400.00	3,282,012,503.64	3,282,012,503.64	8.7%	34,335,362,896.36
210301	SOCIAL BENEFITS	37,617,375,400.00	3,282,012,503.64	3,282,012,503.64	8.7%	34,335,362,896.36
21030101	GRATUITY	30,113,403,540.00	567,622,729.73	567,622,729.73	1.9%	29,545,780,810.27
21030102	PENSION	7,392,171,860.00	2,714,389,773.91	2,714,389,773.91	36.7%	4,677,782,086.09
21030103	DEATH BENEFITS	111,800,000.00	-	-	0.0%	111,800,000.00
22	OTHER RECURRENT COSTS	133,709,650,000.00	4,839,022,959.94	4,839,022,959.94	3.6%	128,870,627,040.06
2202	OVERHEAD COST	120,290,150,000.00	1,520,735,550.76	1,520,735,550.76	1.3%	118,769,414,449.24
220201	TRAVEL & TRANSPORT - GENERAL	10,434,070,000.00	107,806,996.00	107,806,996.00	1.0%	10,326,263,004.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	687,800,000.00	37,230,300.00	37,230,300.00	5.4%	650,569,700.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,272,700,000.00	7,973,500.00	7,973,500.00	0.2%	5,264,726,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,221,220,000.00	11,520,000.00	11,520,000.00	0.9%	1,209,700,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,316,100,000.00	49,568,196.00	49,568,196.00	2.1%	2,266,531,804.00
22020105	Hotel Accommodation	936,250,000.00	1,515,000.00	1,515,000.00	0.2%	934,735,000.00
220202	UTILITIES - GENERAL	2,886,670,000.00	10,165,753.46	10,165,753.46	0.4%	2,876,504,246.54
22020201	ELECTRICITY CHARGES	1,776,875,000.00	3,208,827.70	3,208,827.70	0.2%	1,773,666,172.30
22020202	TELEPHONE CHARGES	133,285,000.00	189,000.00	189,000.00	0.1%	133,096,000.00
22020203	INTERNET ACCESS CHARGES	616,305,000.00	55,125.76	55,125.76	0.0%	616,249,874.24
22020204	SATELLITE BROADCASTING ACCESS CHARGES	38,895,000.00	5,000,000.00	5,000,000.00	12.9%	33,895,000.00
22020205	WATER RATES	78,460,000.00	1,712,800.00	1,712,800.00	2.2%	76,747,200.00
22020206	SEWERAGE CHARGES	42,350,000.00	-	-	0.0%	42,350,000.00
22020207	LEASED COMMUNICATION LINES(S)	4,800,000.00	-	-	0.0%	4,800,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	195,700,000.00	-	-	0.0%	195,700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	57,735,520,000.00	91,223,092.14	91,223,092.14	0.2%	57,644,296,907.86
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,624,450,000.00	31,848,599.19	31,848,599.19	0.9%	3,592,601,400.81
22020302	BOOKS	249,650,000.00	668,722.95	668,722.95	0.3%	248,981,277.05
22020303	NEWSPAPERS	29,500,000.00	25,000.00	25,000.00	0.1%	29,475,000.00
22020304	MAGAZINES & PERIODICALS	15,930,000.00	-	-	0.0%	15,930,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	565,550,000.00	13,253,500.00	13,253,500.00	2.3%	552,296,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	477,850,000.00	10,000,000.00	10,000,000.00	2.1%	467,850,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	679,800,000.00	219,270.00	219,270.00	0.0%	679,580,730.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	982,000,000.00	-	-	0.0%	982,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	213,550,000.00	13,608,000.00	13,608,000.00	6.4%	199,942,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	504,340,000.00	20,000,000.00	20,000,000.00	4.0%	484,340,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,392,900,000.00	1,600,000.00	1,600,000.00	0.0%	50,391,300,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,805,910,000.00	548,473,104.75	548,473,104.75	14.4%	3,257,436,895.25
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,694,750,000.00	509,745,796.00	509,745,796.00	30.1%	1,185,004,204.00
22020402	MAINTENANCE OF OFFICE FURNITURE	118,010,000.00	13,454,540.00	13,454,540.00	11.4%	104,555,460.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	380,550,000.00	1,383,500.00	1,383,500.00	0.4%	379,166,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	223,000,000.00	5,331,900.00	5,331,900.00	2.4%	217,668,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	194,500,000.00	11,045,868.75	11,045,868.75	5.7%	183,454,131.25
22020406	OTHER MAINTENANCE SERVICES	449,700,000.00	7,511,500.00	7,511,500.00	1.7%	442,188,500.00
22020407	MAINTENANCE OF AIRCRAFTS	500,000,000.00	-	-	0.0%	500,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	213,000,000.00	-	-	0.0%	213,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	22,400,000.00	-	-	0.0%	22,400,000.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00
220205	TRAINING - GENERAL	3,395,350,000.00	46,005,250.00	46,005,250.00	1.4%	3,349,344,750.00
22020501	LOCAL TRAINING	3,364,350,000.00	36,005,250.00	36,005,250.00	1.1%	3,328,344,750.00
22020502	INTERNATIONAL TRAINING	31,000,000.00	10,000,000.00	10,000,000.00	32.3%	21,000,000.00
220206	OTHER SERVICES - GENERAL	13,236,600,000.00	100,554,900.00	100,554,900.00	0.8%	13,136,045,100.00
22020601	SECURITY SERVICES	4,740,300,000.00	22,960,000.00	22,960,000.00	0.5%	4,717,340,000.00
22020602	OFFICE RENT	105,800,000.00	1,612,500.00	1,612,500.00	1.5%	104,187,500.00
22020603	RESIDENTIAL RENT	196,800,000.00	-	-	0.0%	196,800,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,204,050,000.00	70,000,000.00	70,000,000.00	1.0%	7,134,050,000.00
22020605	CLEANING & FUMIGATION SERVICES	989,650,000.00	5,982,400.00	5,982,400.00	0.6%	983,667,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,486,625,000.00	47,470,600.00	47,470,600.00	0.6%	7,439,154,400.00
22020701	FINANCIAL CONSULTING	2,485,000,000.00	15,000,000.00	15,000,000.00	0.6%	2,470,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,720,225,000.00	17,220,600.00	17,220,600.00	1.0%	1,703,004,400.00
22020703	LEGAL SERVICES	1,871,350,000.00	5,000,000.00	5,000,000.00	0.3%	1,866,350,000.00
22020704	ENGINEERING SERVICES	197,250,000.00	10,000,000.00	10,000,000.00	5.1%	187,250,000.00
22020705	ARCHITECTURAL SERVICES	203,500,000.00	-	-	0.0%	203,500,000.00
22020706	SURVEYING SERVICES	951,800,000.00	250,000.00	250,000.00	0.0%	951,550,000.00
22020707	AGRICULTURAL CONSULTING	52,000,000.00	-	-	0.0%	52,000,000.00
22020708	MEDICAL CONSULTING	5,500,000.00	-	-	0.0%	5,500,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220208	FUEL & LUBRICANTS - GENERAL	4,226,080,000.00	172,152,096.00	172,152,096.00	4.1%	4,053,927,904.00
22020801	MOTOR VEHICLE FUEL COST	1,954,450,000.00	171,405,100.00	171,405,100.00	8.8%	1,783,044,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,026,300,000.00	-	-	0.0%	1,026,300,000.00
22020803	PLANT / GENERATOR FUEL COST	335,730,000.00	746,996.00	746,996.00	0.2%	334,983,004.00
22020804	AIRCRAFT FUEL COST	800,000,000.00	-	-	0.0%	800,000,000.00
22020806	COOKING GAS/FUEL COST	109,600,000.00	-	-	0.0%	109,600,000.00
220209	FINANCIAL CHARGES - GENERAL	1,578,150,000.00	143,774.69	143,774.69	0.0%	1,578,006,225.31
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,242,740,000.00	143,017.81	143,017.81	0.0%	1,242,596,982.19
22020902	INSURANCE PREMIUM	328,200,000.00	-	-	0.0%	328,200,000.00
22020904	OTHER CRF BANK CHARGES	7,210,000.00	756.88	756.88	0.0%	7,209,243.12
220210	MISCELLANEOUS EXPENSES GENERAL	15,505,175,000.00	396,739,983.72	396,739,983.72	2.6%	15,108,435,016.28
22021001	REFRESHMENT & MEALS	1,794,950,000.00	162,000.00	162,000.00	0.0%	1,794,788,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,174,300,000.00	297,018,850.00	297,018,850.00	25.3%	877,281,150.00
22021003	PUBLICITY & ADVERTISEMENTS	2,839,850,000.00	2,350,000.00	2,350,000.00	0.1%	2,837,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	410,200,000.00	4,109,300.00	4,109,300.00	1.0%	406,090,700.00
22021006	POSTAGES & COURIER SERVICES	32,570,000.00	20,000.00	20,000.00	0.1%	32,550,000.00
22021007	WELFARE PACKAGES	2,567,250,000.00	18,566,200.00	18,566,200.00	0.7%	2,548,683,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	173,500,000.00	-	-	0.0%	173,500,000.00
22021009	SPORTING ACTIVITIES	634,400,000.00	-	-	0.0%	634,400,000.00
22021010	DIRECT TEACHING & LABORATORY COST	650,900,000.00	59,513,633.72	59,513,633.72	9.1%	591,386,366.28
22021011	Recruitment and Appointment (Service wide)	80,700,000.00	-	-	0.0%	80,700,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	4,000,000.00	-	-	0.0%	4,000,000.00
22021013	PROMOTION (SERVICE WIDE)	44,150,000.00	-	-	0.0%	44,150,000.00
22021014	Annual Budget Defence Expenses & Administration	403,710,000.00	-	-	0.0%	403,710,000.00
22021016	Servicom Expenses	15,445,000.00	-	-	0.0%	15,445,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	195,000,000.00	-	-	0.0%	195,000,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	450,200,000.00	-	-	0.0%	450,200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	496,950,000.00	15,000,000.00	15,000,000.00	3.0%	481,950,000.00
22021022	Donations	3,008,100,000.00	-	-	0.0%	3,008,100,000.00
22021026	Common services (Committee/Commissions)	529,000,000.00	-	-	0.0%	529,000,000.00
2203	LOANS AND ADVANCES	69,500,000.00	-	-	0.0%	69,500,000.00
220301	STAFF LOANS & ADVANCES	69,500,000.00	-	-	0.0%	69,500,000.00
22030103	REFURBISHING ADVANCES	5,000,000.00	-	-	0.0%	5,000,000.00
22030105	SPETACLE ADVANCES	62,500,000.00	-	-	0.0%	62,500,000.00
22030107	FURNISHING ADVANCES	2,000,000.00	-	-	0.0%	2,000,000.00
2206	PUBLIC DEBT CHARGES	11,210,000,000.00	3,318,287,409.18	3,318,287,409.18	29.6%	7,891,712,590.82
220601	FOREIGN INTEREST / DISCOUNT	1,400,000,000.00	990,765,292.63	990,765,292.63	70.8%	409,234,707.37
22060102	FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWINGS	1,400,000,000.00	990,765,292.63	990,765,292.63	70.8%	409,234,707.37
220602	DOMESTIC INTEREST / DISCOUNT	500,000,000.00	336,549,671.04	336,549,671.04	67.3%	163,450,328.96
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	500,000,000.00	336,549,671.04	336,549,671.04	67.3%	163,450,328.96
220603	FOREIGN PRINCIPAL	6,710,000,000.00	1,486,147,938.94	1,486,147,938.94	22.1%	5,223,852,061.06
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	6,710,000,000.00	1,486,147,938.94	1,486,147,938.94	22.1%	5,223,852,061.06
220604	DOMESTIC PRINCIPAL	2,600,000,000.00	504,824,506.57	504,824,506.57	19.4%	2,095,175,493.43
22060401	DOMESTIC PRINCIPAL - SHORT-TERM BORROWING	2,600,000,000.00	504,824,506.57	504,824,506.57	19.4%	2,095,175,493.43
2207	TRANSFERS-PAYMENT	2,140,000,000.00	-	-	0.0%	2,140,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,140,000,000.00	-	-	0.0%	2,140,000,000.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	60,000,000.00	-	-	0.0%	60,000,000.00
22070105	Cost of IGR Collection	2,080,000,000.00	-	-	0.0%	2,080,000,000.00
23	Capital Expenditure	1,296,092,465,000.00	31,367,340,364.77	31,367,340,364.77	2.4%	1,264,725,124,635.23
2301	FIXED ASSETS PURCHASED	267,633,485,900.00	681,314,625.57	681,314,625.57	0.3%	266,952,171,274.43
230101	PURCHASE OF FIXED ASSETS - GENERAL	267,633,485,900.00	681,314,625.57	681,314,625.57	0.3%	266,952,171,274.43
23010101	PURCHASE / ACQUISITION OF LAND	2,030,000,000.00	-	-	0.0%	2,030,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23010102	PURCHASE OF OFFICE BUILDINGS	8,256,000,000.00	-	-	0.0%	8,256,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	400,000,000.00	-	-	0.0%	400,000,000.00
23010104	PURCHASE MOTOR CYCLES	772,400,000.00	-	-	0.0%	772,400,000.00
23010105	PURCHASE OF MOTOR VEHICLES	21,833,750,000.00	74,500,000.00	74,500,000.00	0.3%	21,759,250,000.00
23010106	PURCHASE OF VANS	640,436,900.00	17,000,000.00	17,000,000.00	2.7%	623,436,900.00
23010107	PURCHASE OF TRUCKS	2,950,573,000.00	357,822,670.57	357,822,670.57	12.1%	2,592,750,329.43
23010108	PURCHASE OF BUSES	697,400,000.00	24,000,000.00	24,000,000.00	3.4%	673,400,000.00
23010111	PURCHASE OF TRAINS	6,111,000.00	-	-	0.0%	6,111,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	115,811,488,000.00	20,300,000.00	20,300,000.00	0.0%	115,791,188,000.00
23010113	PURCHASE OF COMPUTERS	2,264,415,550.00	10,200,000.00	10,200,000.00	0.5%	2,254,215,550.00
23010114	PURCHASE OF COMPUTER PRINTERS	580,888,000.00	1,385,000.00	1,385,000.00	0.2%	579,503,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	65,870,000.00	-	-	0.0%	65,870,000.00
23010118	PURCHASE OF SCANNERS	14,250,000.00	-	-	0.0%	14,250,000.00
23010119	PURCHASE OF POWER GENERATING SET	8,341,124,000.00	176,106,955.00	176,106,955.00	2.1%	8,165,017,045.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	141,950,000.00	-	-	0.0%	141,950,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	127,500,000.00	-	-	0.0%	127,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,648,066,000.00	-	-	0.0%	7,648,066,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	54,330,000.00	-	-	0.0%	54,330,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	11,287,016,450.00	-	-	0.0%	11,287,016,450.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	256,800,000.00	-	-	0.0%	256,800,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	82,330,000.00	-	-	0.0%	82,330,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	11,526,087,000.00	-	-	0.0%	11,526,087,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	22,814,350,000.00	-	-	0.0%	22,814,350,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,981,350,000.00	-	-	0.0%	10,981,350,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	60,000,000.00	-	-	0.0%	60,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	89,000,000.00	-	-	0.0%	89,000,000.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
23010139	PURCHASE OF AIRCRAFTS	35,000,000,000.00	-	-	0.0%	35,000,000,000.00
2302	CONSTRUCTION / PROVISION	899,007,929,000.00	30,666,025,739.20	30,666,025,739.20	3.4%	868,341,903,260.80
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	899,007,929,000.00	30,666,025,739.20	30,666,025,739.20	3.4%	868,341,903,260.80
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,132,108,126.22	130,550,350.96	130,550,350.96	1.8%	7,001,557,775.26
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	440,000,000.00	-	-	0.0%	440,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,106,000,000.00	-	-	0.0%	13,106,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	46,268,500,000.00	3,598,369,521.47	3,598,369,521.47	7.8%	42,670,130,478.53
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,123,066,873.78	800,000,000.00	800,000,000.00	13.1%	5,323,066,873.78
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	16,649,740,000.00	1,433,856,748.50	1,433,856,748.50	8.6%	15,215,883,251.50
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	228,998,613,000.00	4,447,644,862.23	4,447,644,862.23	1.9%	224,550,968,137.77
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	18,000,000.00	-	-	0.0%	18,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	270,000,000.00	100,314,000.00	100,314,000.00	37.2%	169,686,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	157,000,000.00	-	-	0.0%	157,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	77,271,300,000.00	-	-	0.0%	77,271,300,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	344,070,189,000.00	20,155,290,256.04	20,155,290,256.04	5.9%	323,914,898,743.96
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	10,500,000,000.00	-	-	0.0%	10,500,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	3,015,000,000.00	-	-	0.0%	3,015,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	128,486,862,000.00	-	-	0.0%	128,486,862,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	9,500,000,000.00	-	-	0.0%	9,500,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	2,470,000,000.00	-	-	0.0%	2,470,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,500,000.00	-	-	0.0%	1,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,530,050,000.00	-	-	0.0%	4,530,050,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
2303	REHABILITATION / REPAIRS	94,429,513,100.00	20,000,000.00	20,000,000.00	0.0%	94,409,513,100.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	94,429,513,100.00	20,000,000.00	20,000,000.00	0.0%	94,409,513,100.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	25,000,000.00	-	-	0.0%	25,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	49,710,000.00	-	-	0.0%	49,710,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	1,137,000,000.00	-	-	0.0%	1,137,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	14,132,500,000.00	-	-	0.0%	14,132,500,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	16,540,800,000.00	-	-	0.0%	16,540,800,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	29,797,699,100.00	-	-	0.0%	29,797,699,100.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	72,000,000.00	-	-	0.0%	72,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	93,863,000.00	-	-	0.0%	93,863,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	1,330,000,000.00	-	-	0.0%	1,330,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	359,500,000.00	-	-	0.0%	359,500,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	3,010,000,000.00	-	-	0.0%	3,010,000,000.00
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	110,000,000.00	-	-	0.0%	110,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,513,441,000.00	20,000,000.00	20,000,000.00	0.6%	3,493,441,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	150,000,000.00	-	-	0.0%	150,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	15,000,000.00	-	-	0.0%	15,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	80,000,000.00	-	-	0.0%	80,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,613,000,000.00	-	-	0.0%	2,613,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	478,145,000.00	-	-	0.0%	478,145,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	478,145,000.00	-	-	0.0%	478,145,000.00
23040101	TREE PLANTING	150,885,000.00	-	-	0.0%	150,885,000.00
23040102	EROSION & FLOOD CONTROL	262,000,000.00	-	-	0.0%	262,000,000.00
23040103	WILDLIFE CONSERVATION	65,260,000.00	-	-	0.0%	65,260,000.00
2305	OTHER CAPITAL PROJECTS	34,543,392,000.00	-	-	0.0%	34,543,392,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	34,543,392,000.00	-	-	0.0%	34,543,392,000.00
23050101	RESEARCH AND DEVELOPMENT	14,585,093,200.00	-	-	0.0%	14,585,093,200.00
23050102	COMPUTER SOFTWARE ACQUISITION	1,065,945,800.00	-	-	0.0%	1,065,945,800.00
23050103	MONITORING AND EVALUATION	1,337,091,000.00	-	-	0.0%	1,337,091,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,728,476,000.00	-	-	0.0%	1,728,476,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	15,826,786,000.00	-	-	0.0%	15,826,786,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,617,397,465,000.00	48,901,346,685.95	48,901,346,685.95	3.0%	1,568,496,118,314.05
701	GENERAL PUBLIC SERVICES	488,044,643,742.00	8,041,043,713.77	8,041,043,713.77	1.6%	480,003,600,028.23
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	54,293,228,832.00	3,452,208,253.43	3,452,208,253.43	6.4%	50,841,020,578.57
70111	EXECUTIVE AND LEGISLATIVE ORGANS	41,778,223,924.00	1,333,721,633.95	1,333,721,633.95	3.2%	40,444,502,290.05
70112	FINANCIAL AND FISCAL AFFAIRS	12,515,004,908.00	2,118,486,619.48	2,118,486,619.48	16.9%	10,396,518,288.52
7013	GENERAL SERVICES	421,051,099,910.00	1,259,093,142.04	1,259,093,142.04	0.3%	419,792,006,767.96
70131	GENERAL PERSONNEL SERVICES	16,012,043,930.00	116,094,732.10	116,094,732.10	0.7%	15,895,949,197.90
70132	OVERALL PLANNING AND STATISTICAL SERVICES	866,069,529.00	10,707,251.65	10,707,251.65	1.2%	855,362,277.35
70133	OTHER GENERAL SERVICES	404,172,986,451.00	1,132,291,158.29	1,132,291,158.29	0.3%	403,040,695,292.71
7014	BASIC RESEARCH	4,750,000.00	-	-	0.0%	4,750,000.00
70141	BASIC RESEARCH	4,750,000.00	-	-	0.0%	4,750,000.00
7015	R&D GENERAL PUBLIC SERVICES	250,000,000.00	-	-	0.0%	250,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	250,000,000.00	-	-	0.0%	250,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	1,175,565,000.00	11,454,909.12	11,454,909.12	1.0%	1,164,110,090.88
70161	GENERAL PUBLIC SERVICES N.E.C.	1,175,565,000.00	11,454,909.12	11,454,909.12	1.0%	1,164,110,090.88
7017	PUBLIC DEBT TRANSACTIONS	11,210,000,000.00	3,318,287,409.18	3,318,287,409.18	29.6%	7,891,712,590.82
70171	PUBLIC DEBT TRANSACTIONS	11,210,000,000.00	3,318,287,409.18	3,318,287,409.18	29.6%	7,891,712,590.82
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GO	60,000,000.00	-	-	0.0%	60,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	60,000,000.00	-	-	0.0%	60,000,000.00
703	PUBLIC ORDER AND SAFETY	10,456,469,435.00	535,192,267.06	535,192,267.06	5.1%	9,921,277,167.94
7031	POLICE SERVICES	42,700,000.00	-	-	0.0%	42,700,000.00
70311	POLICE SERVICES	42,700,000.00	-	-	0.0%	42,700,000.00
7033	LAW COURTS	8,248,050,435.00	535,192,267.06	535,192,267.06	6.5%	7,712,858,167.94
70331	LAW COURTS	8,248,050,435.00	535,192,267.06	535,192,267.06	6.5%	7,712,858,167.94
7035	R & D PUBLIC ORDER AND SAFETY	1,562,417,000.00	-	-	0.0%	1,562,417,000.00
70351	R&D PUBLIC ORDER AND SAFETY	1,562,417,000.00	-	-	0.0%	1,562,417,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	603,302,000.00	-	-	0.0%	603,302,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	603,302,000.00	-	-	0.0%	603,302,000.00
704	ECONOMIC AFFAIRS	478,056,344,042.00	24,524,835,680.81	24,524,835,680.81	5.1%	453,531,508,361.19
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	125,745,880,941.00	389,955,274.94	389,955,274.94	0.3%	125,355,925,666.06
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	115,490,451,321.00	387,250,014.54	387,250,014.54	0.3%	115,103,201,306.46
70412	GENERAL LABOUR AFFAIRS	10,255,429,620.00	2,705,260.40	2,705,260.40	0.0%	10,252,724,359.60
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	88,610,644,420.00	39,624,527.46	39,624,527.46	0.0%	88,571,019,892.54
70421	AGRICULTURE	88,590,644,420.00	39,624,527.46	39,624,527.46	0.0%	88,551,019,892.54
70423	FISHING AND HUNTING	20,000,000.00	-	-	0.0%	20,000,000.00
7043	FUEL AND ENERGY	15,705,625,238.00	176,106,955.00	176,106,955.00	1.1%	15,529,518,283.00
70431	COAL AND OTHER SOLID MINERAL FUEL	461,735,062.00	-	-	0.0%	461,735,062.00
70432	PETROLUEM AND NATURAL GAS	20,000,000.00	-	-	0.0%	20,000,000.00
70435	ELECTRICITY	15,223,890,176.00	176,106,955.00	176,106,955.00	1.2%	15,047,783,221.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	241,695,604,587.00	23,784,679,410.01	23,784,679,410.01	9.8%	217,910,925,176.99
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
70442	MANUFACTURING	31,050,000.00	-	-	0.0%	31,050,000.00
70443	CONSTRUCTION	234,664,554,587.00	23,784,679,410.01	23,784,679,410.01	10.1%	210,879,875,176.99
7045	TRANSPORT	3,890,129,366.00	129,663,161.22	129,663,161.22	3.3%	3,760,466,204.78
70451	ROAD TRANSPORT	3,890,129,366.00	129,663,161.22	129,663,161.22	3.3%	3,760,466,204.78

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7046	COMMUNICATION	12,500,000.00	-	-	0.0%	12,500,000.00
70461	COMMUNICATION	12,500,000.00	-	-	0.0%	12,500,000.00
7047	OTHER INDUSTRIES	2,222,390,402.00	-	-	0.0%	2,222,390,402.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000,000.00	-	-	0.0%	50,000,000.00
70472	HOTELS AND RESTUARANTS	116,000,000.00	-	-	0.0%	116,000,000.00
70473	TOURISM	2,056,390,402.00	-	-	0.0%	2,056,390,402.00
7048	R & D ECONOMIC AFFAIRS	173,569,088.00	4,806,352.18	4,806,352.18	2.8%	168,762,735.82
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	173,569,088.00	4,806,352.18	4,806,352.18	2.8%	168,762,735.82
705	ENVIRONMENTAL PROTECTION	4,496,683,789.00	69,987,118.70	69,987,118.70	1.6%	4,426,696,670.30
7051	WASTE MANAGEMENT	1,609,635,846.00	-	-	0.0%	1,609,635,846.00
70511	WASTE MANAGEMENT	1,609,635,846.00	-	-	0.0%	1,609,635,846.00
7053	POLLUTION ABATEMENT	139,300,000.00	2,002,629.93	2,002,629.93	1.4%	137,297,370.07
70531	POLLUTION ABATEMENT	139,300,000.00	2,002,629.93	2,002,629.93	1.4%	137,297,370.07
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	1,982,714,079.00	54,867,866.53	54,867,866.53	2.8%	1,927,846,212.47
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,982,714,079.00	54,867,866.53	54,867,866.53	2.8%	1,927,846,212.47
7055	R&D ENVIRONMENTAL PROTECTION	78,728,000.00	-	-	0.0%	78,728,000.00
70551	R & D ENVIRONMENTAL PROTECTION	78,728,000.00	-	-	0.0%	78,728,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	686,305,864.00	13,116,622.24	13,116,622.24	1.9%	673,189,241.76
70561	ENVIRONMENTAL PROTECTION N.E.C.	686,305,864.00	13,116,622.24	13,116,622.24	1.9%	673,189,241.76
706	HOUSING AND COMMUNITY AMMENITIES	3,308,460,986.00	44,365,439.45	44,365,439.45	1.3%	3,264,095,546.55
7061	HOUSING DEVELOPMENT	901,058,867.00	4,334,193.51	4,334,193.51	0.5%	896,724,673.49
70611	HOUSING DEVELOPMENT	901,058,867.00	4,334,193.51	4,334,193.51	0.5%	896,724,673.49
7062	COMMUNITY DEVELOPMENT	471,625,862.00	34,333,265.21	34,333,265.21	7.3%	437,292,596.79
70621	COMMUNITY DEVELOPMENT	471,625,862.00	34,333,265.21	34,333,265.21	7.3%	437,292,596.79
7063	WATER SUPPLY	1,534,776,257.00	5,697,980.73	5,697,980.73	0.4%	1,529,078,276.27
70631	WATER SUPPLY	1,534,776,257.00	5,697,980.73	5,697,980.73	0.4%	1,529,078,276.27
7065	R & D HOUSING AND COMMUNITY AMMENITIES	401,000,000.00	-	-	0.0%	401,000,000.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	401,000,000.00	-	-	0.0%	401,000,000.00
707	HEALTH	95,564,880,230.00	3,186,350,507.44	3,186,350,507.44	3.3%	92,378,529,722.56
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	8,071,693,000.00	-	-	0.0%	8,071,693,000.00
70712	OTHER MEDICAL PRODUCTS	7,549,693,000.00	-	-	0.0%	7,549,693,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	522,000,000.00	-	-	0.0%	522,000,000.00
7072	OUTPATIENT SERVICES	18,253,397,000.00	-	-	0.0%	18,253,397,000.00
70721	GENERAL MEDICAL SERVICES	17,859,222,000.00	-	-	0.0%	17,859,222,000.00
70722	SPECIALIZED MEDICAL SERVICES	394,175,000.00	-	-	0.0%	394,175,000.00
7073	HOSPITAL SERVICES	36,780,911,001.00	2,366,583,374.67	2,366,583,374.67	6.4%	34,414,327,626.33
70731	GENERAL HOSPITAL SERVICES	33,438,020,001.00	2,214,016,509.22	2,214,016,509.22	6.6%	31,224,003,491.78
70732	SPECIALIZED HOSPITAL SERVICES	2,002,000,000.00	-	-	0.0%	2,002,000,000.00
70734	NURSING AND CONVALESCENT HOME SERVICES	1,340,891,000.00	152,566,865.45	152,566,865.45	11.4%	1,188,324,134.55
7074	PUBLIC HEALTH SERVICES	32,458,879,229.00	819,767,132.77	819,767,132.77	2.5%	31,639,112,096.23
70741	PUBLIC HEALTH SERVICES	32,458,879,229.00	819,767,132.77	819,767,132.77	2.5%	31,639,112,096.23
708	RECREATION, CULTURE AND RELIGION	10,953,514,747.00	244,397,972.96	244,397,972.96	2.2%	10,709,116,774.04
7081	RECREATIONAL AND SPORTING SERVICES	9,055,401,816.00	213,910,681.02	213,910,681.02	2.4%	8,841,491,134.98
70811	RECREATIONAL AND SPORTING SERVICES	9,055,401,816.00	213,910,681.02	213,910,681.02	2.4%	8,841,491,134.98
7082	CULTURAL SERVICES	280,203,496.00	11,978,098.60	11,978,098.60	4.3%	268,225,397.40
70821	CULTURAL SERVICES	280,203,496.00	11,978,098.60	11,978,098.60	4.3%	268,225,397.40
7083	BROADCASTING AND PUBLISHING SERVICES	882,309,435.00	18,509,193.34	18,509,193.34	2.1%	863,800,241.66
70831	BROADCASTING AND PUBLISHING SERVICES	882,309,435.00	18,509,193.34	18,509,193.34	2.1%	863,800,241.66
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	725,600,000.00	-	-	0.0%	725,600,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	725,600,000.00	-	-	0.0%	725,600,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	10,000,000.00	-	-	0.0%	10,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	10,000,000.00	-	-	0.0%	10,000,000.00
709	EDUCATION	487,613,893,596.00	8,963,626,510.40	8,963,626,510.40	1.8%	478,650,267,085.60
7091	PRE-PRIMARY AND PRIMARY EDUCATION	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
70912	PRIMARY EDUCATION	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
7092	SECONDARY EDUCATION	361,232,761,255.00	3,608,970,894.88	3,608,970,894.88	1.0%	357,623,790,360.12
70922	UPPER-SECONDARY EDUCATION	361,232,761,255.00	3,608,970,894.88	3,608,970,894.88	1.0%	357,623,790,360.12

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7094	TERTIARY EDUCATION	15,525,710,550.00	716,648,821.61	716,648,821.61	4.6%	14,809,061,728.39
70941	FIRST STAGE OF TERTIARY EDUCATION	15,425,710,550.00	716,648,821.61	716,648,821.61	4.6%	14,709,061,728.39
70942	SECOND STAGE OF TERTIARY EDUCATION	100,000,000.00	-	-	0.0%	100,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	26,208,172,129.00	4,573,006,793.91	4,573,006,793.91	17.4%	21,635,165,335.09
70951	EDUCATION NOT DEFINABLE BY LEVEL	26,208,172,129.00	4,573,006,793.91	4,573,006,793.91	17.4%	21,635,165,335.09
7096	SUBSIDIARY SERVICES TO EDUCATION	5,693,700,000.00	-	-	0.0%	5,693,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	5,693,700,000.00	-	-	0.0%	5,693,700,000.00
7097	R & D EDUCATION	110,000,000.00	-	-	0.0%	110,000,000.00
70971	R & D EDUCATION	110,000,000.00	-	-	0.0%	110,000,000.00
7098	EDUCATION N.E.C.	45,000,000.00	-	-	0.0%	45,000,000.00
70981	EDUCATION N.E.C	45,000,000.00	-	-	0.0%	45,000,000.00
710	SOCIAL PROTECTION	38,902,574,433.00	3,291,547,475.36	3,291,547,475.36	8.5%	35,611,026,957.64
7101	SICKNESS AND DISABILITY	190,000,000.00	-	-	0.0%	190,000,000.00
71012	DISABILITY	190,000,000.00	-	-	0.0%	190,000,000.00
7102	OLD AGE	37,505,575,400.00	3,282,012,503.64	3,282,012,503.64	8.8%	34,223,562,896.36
71021	OLD AGE	37,505,575,400.00	3,282,012,503.64	3,282,012,503.64	8.8%	34,223,562,896.36
7103	SURVIVORS	420,200,000.00	-	-	0.0%	420,200,000.00
71031	SURVIVORS	420,200,000.00	-	-	0.0%	420,200,000.00
7104	FAMILY AND CHILDREN	763,423,033.00	9,534,971.72	9,534,971.72	1.2%	753,888,061.28
71041	FAMILY AND CHILDREN	763,423,033.00	9,534,971.72	9,534,971.72	1.2%	753,888,061.28
7105	UNEMPLOYMENT	4,076,000.00	-	-	0.0%	4,076,000.00
71051	UNEMPLOYMENT	4,076,000.00	-	-	0.0%	4,076,000.00
7107	SOCIAL EXCLUSION N.E.C	10,000,000.00	-	-	0.0%	10,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
7108	R & D SOCIAL PROTECTION	9,300,000.00	-	-	0.0%	9,300,000.00
71081	R & D SOCIAL PROTECTION	9,300,000.00	-	-	0.0%	9,300,000.00

Table 11: Personnel Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	187,595,350,000.00	12,694,983,361.24	12,694,983,361.24	6.8%	174,900,366,638.76
701	GENERAL PUBLIC SERVICES	12,785,451,192.00	2,422,199,017.87	2,422,199,017.87	18.9%	10,363,252,174.13
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	10,832,083,832.00	2,289,041,292.79	2,289,041,292.79	21.1%	8,543,042,539.21
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,818,073,924.00	194,882,968.73	194,882,968.73	4.0%	4,623,190,955.27
70112	FINANCIAL AND FISCAL AFFAIRS	6,014,009,908.00	2,094,158,324.06	2,094,158,324.06	34.8%	3,919,851,583.94
7013	GENERAL SERVICES	1,953,367,360.00	133,157,725.08	133,157,725.08	6.8%	1,820,209,634.92
70131	GENERAL PERSONNEL SERVICES	1,652,029,930.00	116,094,666.10	116,094,666.10	7.0%	1,535,935,263.90
70132	OVERALL PLANNING AND STATISTICAL SERVICES	177,329,529.00	10,707,251.65	10,707,251.65	6.0%	166,622,277.35
70133	OTHER GENERAL SERVICES	124,007,901.00	6,355,807.33	6,355,807.33	5.1%	117,652,093.67
703	PUBLIC ORDER AND SAFETY	5,632,920,435.00	535,191,803.66	535,191,803.66	9.5%	5,097,728,631.34
7033	LAW COURTS	5,632,920,435.00	535,191,803.66	535,191,803.66	9.5%	5,097,728,631.34
70331	LAW COURTS	5,632,920,435.00	535,191,803.66	535,191,803.66	9.5%	5,097,728,631.34
704	ECONOMIC AFFAIRS	5,384,673,042.00	229,466,975.25	229,466,975.25	4.3%	5,155,206,066.75
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	394,699,941.00	24,461,971.09	24,461,971.09	6.2%	370,237,969.91
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	361,100,321.00	21,756,710.69	21,756,710.69	6.0%	339,343,610.31
70412	GENERAL LABOUR AFFAIRS	33,599,620.00	2,705,260.40	2,705,260.40	8.1%	30,894,359.60
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	690,044,420.00	39,515,858.26	39,515,858.26	5.7%	650,528,561.74
70421	AGRICULTURE	690,044,420.00	39,515,858.26	39,515,858.26	5.7%	650,528,561.74
7043	FUEL AND ENERGY	752,175,238.00	-	-	0.0%	752,175,238.00
70431	COAL AND OTHER SOLID MINERAL FUEL	24,635,062.00	-	-	0.0%	24,635,062.00
70435	ELECTRICITY	727,540,176.00	-	-	0.0%	727,540,176.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,392,614,587.00	31,019,632.50	31,019,632.50	1.3%	2,361,594,954.50
70443	CONSTRUCTION	2,392,614,587.00	31,019,632.50	31,019,632.50	1.3%	2,361,594,954.50
7045	TRANSPORT	1,044,539,366.00	129,663,161.22	129,663,161.22	12.4%	914,876,204.78
70451	ROAD TRANSPORT	1,044,539,366.00	129,663,161.22	129,663,161.22	12.4%	914,876,204.78
7047	OTHER INDUSTRIES	37,340,402.00	-	-	0.0%	37,340,402.00
70473	TOURISM	37,340,402.00	-	-	0.0%	37,340,402.00
7048	R & D ECONOMIC AFFAIRS	73,259,088.00	4,806,352.18	4,806,352.18	6.6%	68,452,735.82
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	73,259,088.00	4,806,352.18	4,806,352.18	6.6%	68,452,735.82
705	ENVIRONMENTAL PROTECTION	1,676,171,789.00	67,734,339.02	67,734,339.02	4.0%	1,608,437,449.98
7051	WASTE MANAGEMENT	166,935,846.00	-	-	0.0%	166,935,846.00
70511	WASTE MANAGEMENT	166,935,846.00	-	-	0.0%	166,935,846.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	1,121,104,079.00	54,617,716.78	54,617,716.78	4.9%	1,066,486,362.22
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,121,104,079.00	54,617,716.78	54,617,716.78	4.9%	1,066,486,362.22
7056	ENVIRONMENTAL PROTECTION N.E.C.	388,131,864.00	13,116,622.24	13,116,622.24	3.4%	375,015,241.76
70561	ENVIRONMENTAL PROTECTION N.E.C.	388,131,864.00	13,116,622.24	13,116,622.24	3.4%	375,015,241.76
706	HOUSING AND COMMUNITY AMMENITIES	1,094,350,986.00	42,558,586.41	42,558,586.41	3.9%	1,051,792,399.59
7061	HOUSING DEVELOPMENT	65,058,867.00	4,334,193.51	4,334,193.51	6.7%	60,724,673.49
70611	HOUSING DEVELOPMENT	65,058,867.00	4,334,193.51	4,334,193.51	6.7%	60,724,673.49
7062	COMMUNITY DEVELOPMENT	254,225,862.00	32,526,412.17	32,526,412.17	12.8%	221,699,449.83
70621	COMMUNITY DEVELOPMENT	254,225,862.00	32,526,412.17	32,526,412.17	12.8%	221,699,449.83
7063	WATER SUPPLY	775,066,257.00	5,697,980.73	5,697,980.73	0.7%	769,368,276.27
70631	WATER SUPPLY	775,066,257.00	5,697,980.73	5,697,980.73	0.7%	769,368,276.27
707	HEALTH	46,054,979,230.00	1,752,493,758.94	1,752,493,758.94	3.8%	44,302,485,471.06
7073	HOSPITAL SERVICES	16,220,510,001.00	932,726,626.17	932,726,626.17	5.8%	15,287,783,374.83
70731	GENERAL HOSPITAL SERVICES	16,220,510,001.00	932,726,626.17	932,726,626.17	5.8%	15,287,783,374.83

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7074	PUBLIC HEALTH SERVICES	29,834,469,229.00	819,767,132.77	819,767,132.77	2.7%	29,014,702,096.23
70741	PUBLIC HEALTH SERVICES	29,834,469,229.00	819,767,132.77	819,767,132.77	2.7%	29,014,702,096.23
708	RECREATION, CULTURE AND RELIGION	1,337,174,747.00	234,923,501.66	234,923,501.66	17.6%	1,102,251,245.34
7081	RECREATIONAL AND SPORTING SERVICES	705,891,816.00	209,375,924.14	209,375,924.14	29.7%	496,515,891.86
70811	RECREATIONAL AND SPORTING SERVICES	705,891,816.00	209,375,924.14	209,375,924.14	29.7%	496,515,891.86
7082	CULTURAL SERVICES	183,653,496.00	11,978,098.60	11,978,098.60	6.5%	171,675,397.40
70821	CULTURAL SERVICES	183,653,496.00	11,978,098.60	11,978,098.60	6.5%	171,675,397.40
7083	BROADCASTING AND PUBLISHING SERVICES	447,629,435.00	13,569,478.92	13,569,478.92	3.0%	434,059,956.08
70831	BROADCASTING AND PUBLISHING SERVICES	447,629,435.00	13,569,478.92	13,569,478.92	3.0%	434,059,956.08
709	EDUCATION	75,733,180,146.00	4,118,867,903.07	4,118,867,903.07	5.4%	71,614,312,242.93
7091	PRE-PRIMARY AND PRIMARY EDUCATION	26,257,149,662.00	65,000,000.00	65,000,000.00	0.2%	26,192,149,662.00
70912	PRIMARY EDUCATION	26,257,149,662.00	65,000,000.00	65,000,000.00	0.2%	26,192,149,662.00
7092	SECONDARY EDUCATION	37,237,563,255.00	3,605,005,971.39	3,605,005,971.39	9.7%	33,632,557,283.61
70922	UPPER-SECONDARY EDUCATION	37,237,563,255.00	3,605,005,971.39	3,605,005,971.39	9.7%	33,632,557,283.61
7094	TERTIARY EDUCATION	6,141,135,100.00	323,500,000.00	323,500,000.00	5.3%	5,817,635,100.00
70941	FIRST STAGE OF TERTIARY EDUCATION	6,141,135,100.00	323,500,000.00	323,500,000.00	5.3%	5,817,635,100.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	6,097,332,129.00	125,361,931.68	125,361,931.68	2.1%	5,971,970,197.32
70951	EDUCATION NOT DEFINABLE BY LEVEL	6,097,332,129.00	125,361,931.68	125,361,931.68	2.1%	5,971,970,197.32
710	SOCIAL PROTECTION	37,896,448,433.00	3,291,547,475.36	3,291,547,475.36	8.7%	34,604,900,957.64
7101	SICKNESS AND DISABILITY	37,350,000.00	-	-	0.0%	37,350,000.00
71012	DISABILITY	37,350,000.00	-	-	0.0%	37,350,000.00
7102	OLD AGE	37,505,575,400.00	3,282,012,503.64	3,282,012,503.64	8.8%	34,223,562,896.36
71021	OLD AGE	37,505,575,400.00	3,282,012,503.64	3,282,012,503.64	8.8%	34,223,562,896.36
7103	SURVIVORS	111,800,000.00	-	-	0.0%	111,800,000.00
71031	SURVIVORS	111,800,000.00	-	-	0.0%	111,800,000.00
7104	FAMILY AND CHILDREN	241,723,033.00	9,534,971.72	9,534,971.72	3.9%	232,188,061.28
71041	FAMILY AND CHILDREN	241,723,033.00	9,534,971.72	9,534,971.72	3.9%	232,188,061.28

Table 12: Overhead Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	120,290,150,000.00	1,520,735,550.76	1,520,735,550.76	1.3%	118,769,414,449.24
701	GENERAL PUBLIC SERVICES	44,024,675,000.00	1,174,621,935.76	1,174,621,935.76	2.7%	42,850,053,064.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	41,321,145,000.00	1,163,166,960.64	1,163,166,960.64	2.8%	40,157,978,039.36
70111	EXECUTIVE AND LEGISLATIVE ORGANS	36,900,150,000.00	1,138,838,665.22	1,138,838,665.22	3.1%	35,761,311,334.78
70112	FINANCIAL AND FISCAL AFFAIRS	4,420,995,000.00	24,328,295.42	24,328,295.42	0.6%	4,396,666,704.58
7013	GENERAL SERVICES	1,539,730,000.00	66.00	66.00	0.0%	1,539,729,934.00
70131	GENERAL PERSONNEL SERVICES	998,250,000.00	66.00	66.00	0.0%	998,249,934.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	389,280,000.00	-	-	0.0%	389,280,000.00
70133	OTHER GENERAL SERVICES	152,200,000.00	-	-	0.0%	152,200,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	1,163,800,000.00	11,454,909.12	11,454,909.12	1.0%	1,152,345,090.88
70161	GENERAL PUBLIC SERVICES N.E.C.	1,163,800,000.00	11,454,909.12	11,454,909.12	1.0%	1,152,345,090.88
703	PUBLIC ORDER AND SAFETY	2,655,850,000.00	463.40	463.40	0.0%	2,655,849,536.60
7031	POLICE SERVICES	42,700,000.00	-	-	0.0%	42,700,000.00
70311	POLICE SERVICES	42,700,000.00	-	-	0.0%	42,700,000.00
7033	LAW COURTS	2,613,150,000.00	463.40	463.40	0.0%	2,613,149,536.60
70331	LAW COURTS	2,613,150,000.00	463.40	463.40	0.0%	2,613,149,536.60
704	ECONOMIC AFFAIRS	6,118,680,000.00	35,779,302.48	35,779,302.48	0.6%	6,082,900,697.52
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	753,330,000.00	35,670,633.28	35,670,633.28	4.7%	717,659,366.72
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	704,200,000.00	35,670,633.28	35,670,633.28	5.1%	668,529,366.72
70412	GENERAL LABOUR AFFAIRS	49,130,000.00	-	-	0.0%	49,130,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	260,100,000.00	108,669.20	108,669.20	0.0%	259,991,330.80
70421	AGRICULTURE	260,100,000.00	108,669.20	108,669.20	0.0%	259,991,330.80
7043	FUEL AND ENERGY	918,450,000.00	-	-	0.0%	918,450,000.00
70431	COAL AND OTHER SOLID MINERAL FUEL	437,100,000.00	-	-	0.0%	437,100,000.00
70435	ELECTRICITY	481,350,000.00	-	-	0.0%	481,350,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,165,850,000.00	-	-	0.0%	1,165,850,000.00
70443	CONSTRUCTION	1,165,850,000.00	-	-	0.0%	1,165,850,000.00
7045	TRANSPORT	2,785,590,000.00	-	-	0.0%	2,785,590,000.00
70451	ROAD TRANSPORT	2,785,590,000.00	-	-	0.0%	2,785,590,000.00
7047	OTHER INDUSTRIES	135,050,000.00	-	-	0.0%	135,050,000.00
70472	HOTELS AND RESTUARANTS	116,000,000.00	-	-	0.0%	116,000,000.00
70473	TOURISM	19,050,000.00	-	-	0.0%	19,050,000.00
7048	R & D ECONOMIC AFFAIRS	100,310,000.00	-	-	0.0%	100,310,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	100,310,000.00	-	-	0.0%	100,310,000.00
705	ENVIRONMENTAL PROTECTION	1,042,000,000.00	2,252,779.68	2,252,779.68	0.2%	1,039,747,220.32
7051	WASTE MANAGEMENT	385,200,000.00	-	-	0.0%	385,200,000.00
70511	WASTE MANAGEMENT	385,200,000.00	-	-	0.0%	385,200,000.00
7053	POLLUTION ABATEMENT	82,800,000.00	2,002,629.93	2,002,629.93	2.4%	80,797,370.07
70531	POLLUTION ABATEMENT	82,800,000.00	2,002,629.93	2,002,629.93	2.4%	80,797,370.07
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	403,800,000.00	250,149.75	250,149.75	0.1%	403,549,850.25
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	403,800,000.00	250,149.75	250,149.75	0.1%	403,549,850.25
7056	ENVIRONMENTAL PROTECTION N.E.C.	170,200,000.00	-	-	0.0%	170,200,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	170,200,000.00	-	-	0.0%	170,200,000.00
706	HOUSING AND COMMUNITY AMMENITIES	879,410,000.00	1,806,853.04	1,806,853.04	0.2%	877,603,146.96
7061	HOUSING DEVELOPMENT	28,300,000.00	-	-	0.0%	28,300,000.00
70611	HOUSING DEVELOPMENT	28,300,000.00	-	-	0.0%	28,300,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7062	COMMUNITY DEVELOPMENT	217,400,000.00	1,806,853.04	1,806,853.04	0.8%	215,593,146.96
70621	COMMUNITY DEVELOPMENT	217,400,000.00	1,806,853.04	1,806,853.04	0.8%	215,593,146.96
7063	WATER SUPPLY	633,710,000.00	-	-	0.0%	633,710,000.00
70631	WATER SUPPLY	633,710,000.00	-	-	0.0%	633,710,000.00
707	HEALTH	2,945,180,000.00	-	-	0.0%	2,945,180,000.00
7073	HOSPITAL SERVICES	1,196,770,000.00	-	-	0.0%	1,196,770,000.00
70731	GENERAL HOSPITAL SERVICES	1,196,770,000.00	-	-	0.0%	1,196,770,000.00
7074	PUBLIC HEALTH SERVICES	1,748,410,000.00	-	-	0.0%	1,748,410,000.00
70741	PUBLIC HEALTH SERVICES	1,748,410,000.00	-	-	0.0%	1,748,410,000.00
708	RECREATION, CULTURE AND RELIGION	3,541,340,000.00	9,474,471.30	9,474,471.30	0.3%	3,531,865,528.70
7081	RECREATIONAL AND SPORTING SERVICES	2,284,510,000.00	4,534,756.88	4,534,756.88	0.2%	2,279,975,243.12
70811	RECREATIONAL AND SPORTING SERVICES	2,284,510,000.00	4,534,756.88	4,534,756.88	0.2%	2,279,975,243.12
7082	CULTURAL SERVICES	96,550,000.00	-	-	0.0%	96,550,000.00
70821	CULTURAL SERVICES	96,550,000.00	-	-	0.0%	96,550,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	434,680,000.00	4,939,714.42	4,939,714.42	1.1%	429,740,285.58
70831	BROADCASTING AND PUBLISHING SERVICES	434,680,000.00	4,939,714.42	4,939,714.42	1.1%	429,740,285.58
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	725,600,000.00	-	-	0.0%	725,600,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	725,600,000.00	-	-	0.0%	725,600,000.00
709	EDUCATION	58,211,965,000.00	296,799,745.10	296,799,745.10	0.5%	57,915,165,254.90
7091	PRE-PRIMARY AND PRIMARY EDUCATION	52,521,400,000.00	-	-	0.0%	52,521,400,000.00
70912	PRIMARY EDUCATION	52,521,400,000.00	-	-	0.0%	52,521,400,000.00
7092	SECONDARY EDUCATION	600,900,000.00	3,964,923.49	3,964,923.49	0.7%	596,935,076.51
70922	UPPER-SECONDARY EDUCATION	600,900,000.00	3,964,923.49	3,964,923.49	0.7%	596,935,076.51
7094	TERTIARY EDUCATION	4,413,775,000.00	292,834,821.61	292,834,821.61	6.6%	4,120,940,178.39
70941	FIRST STAGE OF TERTIARY EDUCATION	4,413,775,000.00	292,834,821.61	292,834,821.61	6.6%	4,120,940,178.39
7095	EDUCATION NOT DEFINABLE BY LEVEL	675,890,000.00	-	-	0.0%	675,890,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	675,890,000.00	-	-	0.0%	675,890,000.00
710	SOCIAL PROTECTION	871,050,000.00	-	-	0.0%	871,050,000.00
7101	SICKNESS AND DISABILITY	102,650,000.00	-	-	0.0%	102,650,000.00
71012	DISABILITY	102,650,000.00	-	-	0.0%	102,650,000.00
7103	SURVIVORS	308,400,000.00	-	-	0.0%	308,400,000.00
71031	SURVIVORS	308,400,000.00	-	-	0.0%	308,400,000.00
7104	FAMILY AND CHILDREN	450,700,000.00	-	-	0.0%	450,700,000.00
71041	FAMILY AND CHILDREN	450,700,000.00	-	-	0.0%	450,700,000.00
7108	R & D SOCIAL PROTECTION	9,300,000.00	-	-	0.0%	9,300,000.00
71081	R & D SOCIAL PROTECTION	9,300,000.00	-	-	0.0%	9,300,000.00

Table 13: Capital Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,296,092,465,000.00	31,367,340,364.77	31,367,340,364.77	2.4%	1,264,725,124,635.23
701	GENERAL PUBLIC SERVICES	417,884,517,550.00	1,125,935,350.96	1,125,935,350.96	0.3%	416,758,582,199.04
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	60,000,000.00	-	-	0.0%	60,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	60,000,000.00	-	-	0.0%	60,000,000.00
7013	GENERAL SERVICES	417,558,002,550.00	1,125,935,350.96	1,125,935,350.96	0.3%	416,432,067,199.04
70131	GENERAL PERSONNEL SERVICES	13,361,764,000.00	-	-	0.0%	13,361,764,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	299,460,000.00	-	-	0.0%	299,460,000.00
70133	OTHER GENERAL SERVICES	403,896,778,550.00	1,125,935,350.96	1,125,935,350.96	0.3%	402,770,843,199.04
7014	BASIC RESEARCH	4,750,000.00	-	-	0.0%	4,750,000.00
70141	BASIC RESEARCH	4,750,000.00	-	-	0.0%	4,750,000.00
7015	R&D GENERAL PUBLIC SERVICES	250,000,000.00	-	-	0.0%	250,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	250,000,000.00	-	-	0.0%	250,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	11,765,000.00	-	-	0.0%	11,765,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	11,765,000.00	-	-	0.0%	11,765,000.00
703	PUBLIC ORDER AND SAFETY	2,167,699,000.00	-	-	0.0%	2,167,699,000.00
7033	LAW COURTS	1,980,000.00	-	-	0.0%	1,980,000.00
70331	LAW COURTS	1,980,000.00	-	-	0.0%	1,980,000.00
7035	R & D PUBLIC ORDER AND SAFETY	1,562,417,000.00	-	-	0.0%	1,562,417,000.00
70351	R&D PUBLIC ORDER AND SAFETY	1,562,417,000.00	-	-	0.0%	1,562,417,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	603,302,000.00	-	-	0.0%	603,302,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	603,302,000.00	-	-	0.0%	603,302,000.00
704	ECONOMIC AFFAIRS	466,552,991,000.00	24,259,589,403.08	24,259,589,403.08	5.2%	442,293,401,596.92
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	124,597,851,000.00	329,822,670.57	329,822,670.57	0.3%	124,268,028,329.43
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	114,425,151,000.00	329,822,670.57	329,822,670.57	0.3%	114,095,328,329.43
70412	GENERAL LABOUR AFFAIRS	10,172,700,000.00	-	-	0.0%	10,172,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	87,660,500,000.00	-	-	0.0%	87,660,500,000.00
70421	AGRICULTURE	87,640,500,000.00	-	-	0.0%	87,640,500,000.00
70423	FISHING AND HUNTING	20,000,000.00	-	-	0.0%	20,000,000.00
7043	FUEL AND ENERGY	14,035,000,000.00	176,106,955.00	176,106,955.00	1.3%	13,858,893,045.00
70432	PETROLUUM AND NATURAL GAS	20,000,000.00	-	-	0.0%	20,000,000.00
70435	ELECTRICITY	14,015,000,000.00	176,106,955.00	176,106,955.00	1.3%	13,838,893,045.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	238,137,140,000.00	23,753,659,777.51	23,753,659,777.51	10.0%	214,383,480,222.49
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
70442	MANUFACTURING	31,050,000.00	-	-	0.0%	31,050,000.00
70443	CONSTRUCTION	231,106,090,000.00	23,753,659,777.51	23,753,659,777.51	10.3%	207,352,430,222.49
7045	TRANSPORT	60,000,000.00	-	-	0.0%	60,000,000.00
70451	ROAD TRANSPORT	60,000,000.00	-	-	0.0%	60,000,000.00
7046	COMMUNICATION	12,500,000.00	-	-	0.0%	12,500,000.00
70461	COMMUNICATION	12,500,000.00	-	-	0.0%	12,500,000.00
7047	OTHER INDUSTRIES	2,050,000,000.00	-	-	0.0%	2,050,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000,000.00	-	-	0.0%	50,000,000.00
70473	TOURISM	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
705	ENVIRONMENTAL PROTECTION	1,778,512,000.00	-	-	0.0%	1,778,512,000.00
7051	WASTE MANAGEMENT	1,057,500,000.00	-	-	0.0%	1,057,500,000.00
70511	WASTE MANAGEMENT	1,057,500,000.00	-	-	0.0%	1,057,500,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7053	POLLUTION ABATEMENT	56,500,000.00	-	-	0.0%	56,500,000.00
70531	POLLUTION ABATEMENT	56,500,000.00	-	-	0.0%	56,500,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	457,810,000.00	-	-	0.0%	457,810,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	457,810,000.00	-	-	0.0%	457,810,000.00
7055	R&D ENVIRONMENTAL PROTECTION	78,728,000.00	-	-	0.0%	78,728,000.00
70551	R & D ENVIRONMENTAL PROTECTION	78,728,000.00	-	-	0.0%	78,728,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	127,974,000.00	-	-	0.0%	127,974,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	127,974,000.00	-	-	0.0%	127,974,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,334,700,000.00	-	-	0.0%	1,334,700,000.00
7061	HOUSING DEVELOPMENT	807,700,000.00	-	-	0.0%	807,700,000.00
70611	HOUSING DEVELOPMENT	807,700,000.00	-	-	0.0%	807,700,000.00
7063	WATER SUPPLY	126,000,000.00	-	-	0.0%	126,000,000.00
70631	WATER SUPPLY	126,000,000.00	-	-	0.0%	126,000,000.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	401,000,000.00	-	-	0.0%	401,000,000.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	401,000,000.00	-	-	0.0%	401,000,000.00
707	HEALTH	46,564,721,000.00	1,433,856,748.50	1,433,856,748.50	3.1%	45,130,864,251.50
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	8,071,693,000.00	-	-	0.0%	8,071,693,000.00
70712	OTHER MEDICAL PRODUCTS	7,549,693,000.00	-	-	0.0%	7,549,693,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	522,000,000.00	-	-	0.0%	522,000,000.00
7072	OUTPATIENT SERVICES	18,253,397,000.00	-	-	0.0%	18,253,397,000.00
70721	GENERAL MEDICAL SERVICES	17,859,222,000.00	-	-	0.0%	17,859,222,000.00
70722	SPECIALIZED MEDICAL SERVICES	394,175,000.00	-	-	0.0%	394,175,000.00
7073	HOSPITAL SERVICES	19,363,631,000.00	1,433,856,748.50	1,433,856,748.50	7.4%	17,929,774,251.50
70731	GENERAL HOSPITAL SERVICES	16,020,740,000.00	1,281,289,883.05	1,281,289,883.05	8.0%	14,739,450,116.95
70732	SPECIALIZED HOSPITAL SERVICES	2,002,000,000.00	-	-	0.0%	2,002,000,000.00
70734	NURSING AND CONVALESCENT HOME SERVICES	1,340,891,000.00	152,566,865.45	152,566,865.45	11.4%	1,188,324,134.55
7074	PUBLIC HEALTH SERVICES	876,000,000.00	-	-	0.0%	876,000,000.00
70741	PUBLIC HEALTH SERVICES	876,000,000.00	-	-	0.0%	876,000,000.00
708	RECREATION, CULTURE AND RELIGION	6,075,000,000.00	-	-	0.0%	6,075,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,065,000,000.00	-	-	0.0%	6,065,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,065,000,000.00	-	-	0.0%	6,065,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	10,000,000.00	-	-	0.0%	10,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	10,000,000.00	-	-	0.0%	10,000,000.00
709	EDUCATION	353,599,248,450.00	4,547,958,862.23	4,547,958,862.23	1.3%	349,051,289,587.77
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,000,000.00	-	-	0.0%	20,000,000.00
70912	PRIMARY EDUCATION	20,000,000.00	-	-	0.0%	20,000,000.00
7092	SECONDARY EDUCATION	323,394,298,000.00	-	-	0.0%	323,394,298,000.00
70922	UPPER-SECONDARY EDUCATION	323,394,298,000.00	-	-	0.0%	323,394,298,000.00
7094	TERTIARY EDUCATION	4,901,300,450.00	100,314,000.00	100,314,000.00	2.0%	4,800,986,450.00
70941	FIRST STAGE OF TERTIARY EDUCATION	4,801,300,450.00	100,314,000.00	100,314,000.00	2.1%	4,700,986,450.00
70942	SECOND STAGE OF TERTIARY EDUCATION	100,000,000.00	-	-	0.0%	100,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	19,434,950,000.00	4,447,644,862.23	4,447,644,862.23	22.9%	14,987,305,137.77
70951	EDUCATION NOT DEFINABLE BY LEVEL	19,434,950,000.00	4,447,644,862.23	4,447,644,862.23	22.9%	14,987,305,137.77
7096	SUBSIDIARY SERVICES TO EDUCATION	5,693,700,000.00	-	-	0.0%	5,693,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	5,693,700,000.00	-	-	0.0%	5,693,700,000.00
7097	R & D EDUCATION	110,000,000.00	-	-	0.0%	110,000,000.00
70971	R & D EDUCATION	110,000,000.00	-	-	0.0%	110,000,000.00
7098	EDUCATION N.E.C.	45,000,000.00	-	-	0.0%	45,000,000.00
70981	EDUCATION N.E.C	45,000,000.00	-	-	0.0%	45,000,000.00
710	SOCIAL PROTECTION	135,076,000.00	-	-	0.0%	135,076,000.00
7101	SICKNESS AND DISABILITY	50,000,000.00	-	-	0.0%	50,000,000.00
71012	DISABILITY	50,000,000.00	-	-	0.0%	50,000,000.00
7104	FAMILY AND CHILDREN	71,000,000.00	-	-	0.0%	71,000,000.00
71041	FAMILY AND CHILDREN	71,000,000.00	-	-	0.0%	71,000,000.00
7105	UNEMPLOYMENT	4,076,000.00	-	-	0.0%	4,076,000.00
71051	UNEMPLOYMENT	4,076,000.00	-	-	0.0%	4,076,000.00
7107	SOCIAL EXCLUSSION N.E.C	10,000,000.00	-	-	0.0%	10,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00

Table 14: Other Expenditure by Functional Classification**Enugu State Government Budget Performance Report 2026 Q1 - Other Expenditure by Functional Classification**

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	13,419,500,000.00	3,318,287,409.18	3,318,287,409.18	24.7%	10,101,212,590.82
701	GENERAL PUBLIC SERVICES	13,350,000,000.00	3,318,287,409.18	3,318,287,409.18	24.9%	10,031,712,590.82
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	2,080,000,000.00	-	-	0.0%	2,080,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,080,000,000.00	-	-	0.0%	2,080,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	11,210,000,000.00	3,318,287,409.18	3,318,287,409.18	29.6%	7,891,712,590.82
70171	PUBLIC DEBT TRANSACTIONS	11,210,000,000.00	3,318,287,409.18	3,318,287,409.18	29.6%	7,891,712,590.82
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GO	60,000,000.00	-	-	0.0%	60,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	60,000,000.00	-	-	0.0%	60,000,000.00
709	EDUCATION	69,500,000.00	-	-	0.0%	69,500,000.00
7094	TERTIARY EDUCATION	69,500,000.00	-	-	0.0%	69,500,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	69,500,000.00	-	-	0.0%	69,500,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,617,397,465,000.00	48,901,346,685.95	48,901,346,685.95	3.0%	1,568,496,118,314.05
01	Agriculture	91,386,467,420.00	39,624,527.46	39,624,527.46	0.0%	91,346,842,892.54
0101	Effective governance of the Agriculture Sector	6,000,000.00	-	-	0.0%	6,000,000.00
0102	Development of the livestock value chain	1,105,000,000.00	-	-	0.0%	1,105,000,000.00
0103	Enhancement of food production and productivity	3,807,400,000.00	-	-	0.0%	3,807,400,000.00
0104	Reduction of post-harvest losses	250,000,000.00	-	-	0.0%	250,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	8,165,000,000.00	-	-	0.0%	8,165,000,000.00
0107	Promotion of enabling environment for increased agricultural development	77,102,923,000.00	-	-	0.0%	77,102,923,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	950,144,420.00	39,624,527.46	39,624,527.46	4.2%	910,519,892.54
02	Societal Re-orientation	19,606,378,898.00	43,294,034.13	43,294,034.13	0.2%	19,563,084,863.87
0210	Societal Re-orientation - General	19,606,378,898.00	43,294,034.13	43,294,034.13	0.2%	19,563,084,863.87
03	Poverty Alleviation	683,599,620.00	2,705,260.40	2,705,260.40	0.4%	680,894,359.60
0310	Poverty Alleviation - General	683,599,620.00	2,705,260.40	2,705,260.40	0.4%	680,894,359.60
04	Health	99,872,739,230.00	6,632,153,163.46	6,632,153,163.46	6.6%	93,240,586,066.54
0401	Effective governance of the health system	7,916,440,000.00	1,281,289,883.05	1,281,289,883.05	16.2%	6,635,150,116.95
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,087,132,000.00	-	-	0.0%	2,087,132,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	39,875,758,000.00	3,598,369,521.47	3,598,369,521.47	9.0%	36,277,388,478.53
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	767,000,000.00	-	-	0.0%	767,000,000.00
0407	Evidence generation and utilisation	36,250,000.00	-	-	0.0%	36,250,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	26,000,000.00	-	-	0.0%	26,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	150,000,000.00	-	-	0.0%	150,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	49,014,159,230.00	1,752,493,758.94	1,752,493,758.94	3.6%	47,261,665,471.06
05	Education	522,403,094,146.00	9,116,193,375.85	9,116,193,375.85	1.7%	513,286,900,770.15
0501	Effective governance of the education system	3,375,377,350.00	-	-	0.0%	3,375,377,350.00
0502	Increase in access, retention, and completion rate at all levels	694,891,000.00	-	-	0.0%	694,891,000.00
0504	Improved quality of teaching and learning outcomes	988,613,000.00	-	-	0.0%	988,613,000.00
0505	Adequate infrastructure at all levels	383,025,383,100.00	4,700,525,727.68	4,700,525,727.68	1.2%	378,324,857,372.32
0506	Improved education information management system (EIMS)	203,874,550.00	-	-	0.0%	203,874,550.00
0510	Education Sector Expenditures Not Elsewhere Classified	134,114,955,146.00	4,415,667,648.17	4,415,667,648.17	3.3%	129,699,287,497.83
06	Housing and Urban Development	267,309,572,946.00	59,202,060.04	59,202,060.04	0.0%	267,250,370,885.96
0610	Housing and Urban Development - General	267,309,572,946.00	59,202,060.04	59,202,060.04	0.0%	267,250,370,885.96
07	Gender	277,000,000.00	-	-	0.0%	277,000,000.00
0710	Gender - General	277,000,000.00	-	-	0.0%	277,000,000.00
08	Youth	23,029,512,816.00	213,910,681.02	213,910,681.02	0.9%	22,815,602,134.98
0810	Youth - General	23,029,512,816.00	213,910,681.02	213,910,681.02	0.9%	22,815,602,134.98
09	Environmental Improvement	5,269,445,710.00	39,119,252.17	39,119,252.17	0.7%	5,230,326,457.83
0910	Environmental Improvement - General	5,269,445,710.00	39,119,252.17	39,119,252.17	0.7%	5,230,326,457.83
10	Water Resources and Rural Development	13,792,272,759.00	33,041,351.35	33,041,351.35	0.2%	13,759,231,407.65
1010	Water Resources and Rural Development - General	13,792,272,759.00	33,041,351.35	33,041,351.35	0.2%	13,759,231,407.65
11	Information Communication and Technology	5,558,046,435.00	18,509,193.34	18,509,193.34	0.3%	5,539,537,241.66
1110	Information Communication and Technology - General	5,558,046,435.00	18,509,193.34	18,509,193.34	0.3%	5,539,537,241.66
12	Growing the Private Sector	40,469,550,321.00	355,934,079.01	355,934,079.01	0.9%	40,113,616,241.99
1210	Growing the Private Sector - General	40,469,550,321.00	355,934,079.01	355,934,079.01	0.9%	40,113,616,241.99
13	Reform of Government and Governance	168,782,587,631.00	8,560,063,105.03	8,560,063,105.03	5.1%	160,222,524,525.97
1310	Reform of Government and Governance - General	168,782,587,631.00	8,560,063,105.03	8,560,063,105.03	5.1%	160,222,524,525.97
14	Power	20,428,800,176.00	176,106,955.00	176,106,955.00	0.9%	20,252,693,221.00
1410	Power - General	20,428,800,176.00	176,106,955.00	176,106,955.00	0.9%	20,252,693,221.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
15	Rail	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
1510	Rail - General	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
17	Road	240,977,594,953.00	20,315,973,049.76	20,315,973,049.76	8.4%	220,661,621,903.24
1710	Road - General	240,977,594,953.00	20,315,973,049.76	20,315,973,049.76	8.4%	220,661,621,903.24
18	Airways	47,000,000,000.00	-	-	0.0%	47,000,000,000.00
1810	Airways - General	47,000,000,000.00	-	-	0.0%	47,000,000,000.00
21	Oil and Gas Infrastructure	961,735,062.00	-	-	0.0%	961,735,062.00
2110	Oil and Gas Infrastructure - General	961,735,062.00	-	-	0.0%	961,735,062.00
23	Social Protection	39,589,066,877.00	3,295,516,597.93	3,295,516,597.93	8.3%	36,293,550,279.07
2301	Effective Governance of Social Protection	200,000.00	-	-	0.0%	200,000.00
2305	Social Pensions and Old Age Support	10,000,000.00	-	-	0.0%	10,000,000.00
2306	Disability and Survival Support	55,000,000.00	-	-	0.0%	55,000,000.00
2307	Promote Emergency and Humanitarian Assistance	215,600,000.00	-	-	0.0%	215,600,000.00
2310	Social Protection Not Elsewhere Classified	39,308,266,877.00	3,295,516,597.93	3,295,516,597.93	8.4%	36,012,750,279.07

Table 16: Personnel Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	187,595,350,000.00	12,694,983,361.24	12,694,983,361.24	6.8%	174,900,366,638.76
01	Agriculture	690,044,420.00	39,515,858.26	39,515,858.26	5.7%	650,528,561.74
0110	Agriculture Sector Expenditures Not Elsewhere Classified	690,044,420.00	39,515,858.26	39,515,858.26	5.7%	650,528,561.74
02	Societal Re-orientation	220,993,898.00	11,978,098.60	11,978,098.60	5.4%	209,015,799.40
0210	Societal Re-orientation - General	220,993,898.00	11,978,098.60	11,978,098.60	5.4%	209,015,799.40
03	Poverty Alleviation	33,599,620.00	2,705,260.40	2,705,260.40	8.1%	30,894,359.60
0310	Poverty Alleviation - General	33,599,620.00	2,705,260.40	2,705,260.40	8.1%	30,894,359.60
04	Health	46,054,979,230.00	1,752,493,758.94	1,752,493,758.94	3.8%	44,302,485,471.06
0410	Health Sector Expenditures Not Elsewhere Classified	46,054,979,230.00	1,752,493,758.94	1,752,493,758.94	3.8%	44,302,485,471.06
05	Education	75,733,180,146.00	4,118,867,903.07	4,118,867,903.07	5.4%	71,614,312,242.93
0510	Education Sector Expenditures Not Elsewhere Classified	75,733,180,146.00	4,118,867,903.07	4,118,867,903.07	5.4%	71,614,312,242.93
06	Housing and Urban Development	1,186,162,946.00	58,951,910.29	58,951,910.29	5.0%	1,127,211,035.71
0610	Housing and Urban Development - General	1,186,162,946.00	58,951,910.29	58,951,910.29	5.0%	1,127,211,035.71
08	Youth	705,891,816.00	209,375,924.14	209,375,924.14	29.7%	496,515,891.86
0810	Youth - General	705,891,816.00	209,375,924.14	209,375,924.14	29.7%	496,515,891.86
09	Environmental Improvement	555,067,710.00	13,116,622.24	13,116,622.24	2.4%	541,951,087.76
0910	Environmental Improvement - General	555,067,710.00	13,116,622.24	13,116,622.24	2.4%	541,951,087.76
10	Water Resources and Rural Development	878,256,759.00	33,041,351.35	33,041,351.35	3.8%	845,215,407.65
1010	Water Resources and Rural Deve - General	878,256,759.00	33,041,351.35	33,041,351.35	3.8%	845,215,407.65
11	Information Communication and Technology	447,629,435.00	13,569,478.92	13,569,478.92	3.0%	434,059,956.08
1110	Information Communication and Technology - General	447,629,435.00	13,569,478.92	13,569,478.92	3.0%	434,059,956.08
12	Growing the Private Sector	361,100,321.00	21,756,710.69	21,756,710.69	6.0%	339,343,610.31
1210	Growing the Private Sector - General	361,100,321.00	21,756,710.69	21,756,710.69	6.0%	339,343,610.31
13	Reform of Government and Governance	18,580,947,631.00	2,963,411,092.69	2,963,411,092.69	15.9%	15,617,536,538.31
1310	Reform of Government and Governance - General	18,580,947,631.00	2,963,411,092.69	2,963,411,092.69	15.9%	15,617,536,538.31
14	Power	727,540,176.00	-	-	0.0%	727,540,176.00
1410	Power - General	727,540,176.00	-	-	0.0%	727,540,176.00
17	Road	3,437,153,953.00	160,682,793.72	160,682,793.72	4.7%	3,276,471,159.28
1710	Road - General	3,437,153,953.00	160,682,793.72	160,682,793.72	4.7%	3,276,471,159.28
21	Oil and Gas Infrastructure	24,635,062.00	-	-	0.0%	24,635,062.00
2110	Oil and Gas Infrastructure - General	24,635,062.00	-	-	0.0%	24,635,062.00
23	Social Protection	37,958,166,877.00	3,295,516,597.93	3,295,516,597.93	8.7%	34,662,650,279.07
2310	Social Protection Not Elsewhere Classified	37,958,166,877.00	3,295,516,597.93	3,295,516,597.93	8.7%	34,662,650,279.07

Table 17: Overhead Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Programme Classification

	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	120,290,150,000.00	1,520,735,550.76	1,520,735,550.76	1.3%	118,769,414,449.24
	Agriculture	260,100,000.00	108,669.20	108,669.20	0.0%	259,991,330.80
	Agriculture Sector Expenditures Not Elsewhere Classified	260,100,000.00	108,669.20	108,669.20	0.0%	259,991,330.80
	Societal Re-orientation	307,550,000.00	31,315,935.53	31,315,935.53	10.2%	276,234,064.47
	Societal Re-orientation - General	307,550,000.00	31,315,935.53	31,315,935.53	10.2%	276,234,064.47
	Health	2,945,180,000.00	-	-	0.0%	2,945,180,000.00
	Health Sector Expenditures Not Elsewhere Classified	2,945,180,000.00	-	-	0.0%	2,945,180,000.00
	Education	58,312,275,000.00	296,799,745.10	296,799,745.10	0.5%	58,015,475,254.90
	Education Sector Expenditures Not Elsewhere Classified	58,312,275,000.00	296,799,745.10	296,799,745.10	0.5%	58,015,475,254.90
	Housing and Urban Development	570,450,000.00	250,149.75	250,149.75	0.0%	570,199,850.25
	Housing and Urban Development - General	570,450,000.00	250,149.75	250,149.75	0.0%	570,199,850.25
	Youth	2,284,510,000.00	4,534,756.88	4,534,756.88	0.2%	2,279,975,243.12
	Youth - General	2,284,510,000.00	4,534,756.88	4,534,756.88	0.2%	2,279,975,243.12
	Environmental Improvement	638,200,000.00	2,002,629.93	2,002,629.93	0.3%	636,197,370.07
	Environmental Improvement - General	638,200,000.00	2,002,629.93	2,002,629.93	0.3%	636,197,370.07
	Water Resources and Rural Development	633,710,000.00	-	-	0.0%	633,710,000.00
	Water Resources and Rural Deve - General	633,710,000.00	-	-	0.0%	633,710,000.00
	Information Communication and Technology	434,680,000.00	4,939,714.42	4,939,714.42	1.1%	429,740,285.58
	Information Communication and Technology - General	434,680,000.00	4,939,714.42	4,939,714.42	1.1%	429,740,285.58
	Growing the Private Sector	610,600,000.00	4,354,697.75	4,354,697.75	0.7%	606,245,302.25
	Growing the Private Sector - General	610,600,000.00	4,354,697.75	4,354,697.75	0.7%	606,245,302.25
	Reform of Government and Governance	47,385,085,000.00	1,176,429,252.20	1,176,429,252.20	2.5%	46,208,655,747.80
	Reform of Government and Governance - General	47,385,085,000.00	1,176,429,252.20	1,176,429,252.20	2.5%	46,208,655,747.80
	Power	356,350,000.00	-	-	0.0%	356,350,000.00
	Power - General	356,350,000.00	-	-	0.0%	356,350,000.00
	Road	4,114,260,000.00	-	-	0.0%	4,114,260,000.00
	Road - General	4,114,260,000.00	-	-	0.0%	4,114,260,000.00
	Oil and Gas Infrastructure	437,100,000.00	-	-	0.0%	437,100,000.00
	Oil and Gas Infrastructure - General	437,100,000.00	-	-	0.0%	437,100,000.00
	Social Protection	1,000,100,000.00	-	-	0.0%	1,000,100,000.00
	Social Protection Not Elsewhere Classified	1,000,100,000.00	-	-	0.0%	1,000,100,000.00

Table 18: Capital Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,296,092,465,000.00	31,367,340,364.77	31,367,340,364.77	2.4%	1,264,725,124,635.23
01	Agriculture	90,436,323,000.00	-	-	0.0%	90,436,323,000.00
0101	Effective governance of the Agriculture Sector	6,000,000.00	-	-	0.0%	6,000,000.00
0102	Development of the livestock value chain	1,105,000,000.00	-	-	0.0%	1,105,000,000.00
0103	Enhancement of food production and productivity	3,807,400,000.00	-	-	0.0%	3,807,400,000.00
0104	Reduction of post-harvest losses	250,000,000.00	-	-	0.0%	250,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	8,165,000,000.00	-	-	0.0%	8,165,000,000.00
0107	Promotion of enabling environment for increased agricultural development	77,102,923,000.00	-	-	0.0%	77,102,923,000.00
02	Societal Re-orientation	19,077,835,000.00	-	-	0.0%	19,077,835,000.00
0210	Societal Re-orientation - General	19,077,835,000.00	-	-	0.0%	19,077,835,000.00
03	Poverty Alleviation	650,000,000.00	-	-	0.0%	650,000,000.00
0310	Poverty Alleviation - General	650,000,000.00	-	-	0.0%	650,000,000.00
04	Health	50,872,580,000.00	4,879,659,404.52	4,879,659,404.52	9.6%	45,992,920,595.48
0401	Effective governance of the health system	7,916,440,000.00	1,281,289,883.05	1,281,289,883.05	16.2%	6,635,150,116.95
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,087,132,000.00	-	-	0.0%	2,087,132,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	39,875,758,000.00	3,598,369,521.47	3,598,369,521.47	9.0%	36,277,388,478.53
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	767,000,000.00	-	-	0.0%	767,000,000.00
0407	Evidence generation and utilisation	36,250,000.00	-	-	0.0%	36,250,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	26,000,000.00	-	-	0.0%	26,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	150,000,000.00	-	-	0.0%	150,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	14,000,000.00	-	-	0.0%	14,000,000.00
05	Education	388,288,139,000.00	4,700,525,727.68	4,700,525,727.68	1.2%	383,587,613,272.32
0501	Effective governance of the education system	3,375,377,350.00	-	-	0.0%	3,375,377,350.00
0502	Increase in access, retention, and completion rate at all levels	694,891,000.00	-	-	0.0%	694,891,000.00
0504	Improved quality of teaching and learning outcomes	988,613,000.00	-	-	0.0%	988,613,000.00
0505	Adequate infrastructure at all levels	383,025,383,100.00	4,700,525,727.68	4,700,525,727.68	1.2%	378,324,857,372.32
0506	Improved education information management system (EIMS)	203,874,550.00	-	-	0.0%	203,874,550.00
06	Housing and Urban Development	265,552,960,000.00	-	-	0.0%	265,552,960,000.00
0610	Housing and Urban Development - General	265,552,960,000.00	-	-	0.0%	265,552,960,000.00
07	Gender	277,000,000.00	-	-	0.0%	277,000,000.00
0710	Gender - General	277,000,000.00	-	-	0.0%	277,000,000.00
08	Youth	20,039,111,000.00	-	-	0.0%	20,039,111,000.00
0810	Youth - General	20,039,111,000.00	-	-	0.0%	20,039,111,000.00
09	Environmental Improvement	4,076,178,000.00	24,000,000.00	24,000,000.00	0.6%	4,052,178,000.00
0910	Environmental Improvement - General	4,076,178,000.00	24,000,000.00	24,000,000.00	0.6%	4,052,178,000.00
10	Water Resources and Rural Development	12,280,306,000.00	-	-	0.0%	12,280,306,000.00
1010	Water Resources and Rural Development - General	12,280,306,000.00	-	-	0.0%	12,280,306,000.00
11	Information Communication and Technology	4,675,737,000.00	-	-	0.0%	4,675,737,000.00
1110	Information Communication and Technology - General	4,675,737,000.00	-	-	0.0%	4,675,737,000.00
12	Growing the Private Sector	39,497,850,000.00	329,822,670.57	329,822,670.57	0.8%	39,168,027,329.43
1210	Growing the Private Sector - General	39,497,850,000.00	329,822,670.57	329,822,670.57	0.8%	39,168,027,329.43
13	Reform of Government and Governance	89,466,555,000.00	1,101,935,350.96	1,101,935,350.96	1.2%	88,364,619,649.04
1310	Reform of Government and Governance - General	89,466,555,000.00	1,101,935,350.96	1,101,935,350.96	1.2%	88,364,619,649.04
14	Power	19,344,910,000.00	176,106,955.00	176,106,955.00	0.9%	19,168,803,045.00
1410	Power - General	19,344,910,000.00	176,106,955.00	176,106,955.00	0.9%	19,168,803,045.00
15	Rail	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
1510	Rail - General	10,000,000,000.00	-	-	0.0%	10,000,000,000.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
17	Road	233,426,181,000.00	20,155,290,256.04	20,155,290,256.04	8.6%	213,270,890,743.96
1710	Road - General	233,426,181,000.00	20,155,290,256.04	20,155,290,256.04	8.6%	213,270,890,743.96
18	Airways	47,000,000,000.00	-	-	0.0%	47,000,000,000.00
1810	Airways - General	47,000,000,000.00	-	-	0.0%	47,000,000,000.00
21	Oil and Gas Infrastructure	500,000,000.00	-	-	0.0%	500,000,000.00
2110	Oil and Gas Infrastructure - General	500,000,000.00	-	-	0.0%	500,000,000.00
23	Social Protection	630,800,000.00	-	-	0.0%	630,800,000.00
2301	Effective Governance of Social Protection	200,000.00	-	-	0.0%	200,000.00
2305	Social Pensions and Old Age Support	10,000,000.00	-	-	0.0%	10,000,000.00
2306	Disability and Survival Support	55,000,000.00	-	-	0.0%	55,000,000.00
2307	Promote Emergency and Humanitarian Assistance	215,600,000.00	-	-	0.0%	215,600,000.00
2310	Social Protection Not Elsewhere Classified	350,000,000.00	-	-	0.0%	350,000,000.00

Table 19: Other Expenditure by Programme Classification**Enugu State Government Budget Performance Report 2026 Q1 - Other Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>13,419,500,000.00</i>	<i>3,318,287,409.18</i>	<i>3,318,287,409.18</i>	<i>24.7%</i>	<i>10,101,212,590.82</i>
05	Education	69,500,000.00	-	-	0.0%	69,500,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	69,500,000.00	-	-	0.0%	69,500,000.00
13	Reform of Government and Governance	13,350,000,000.00	3,318,287,409.18	3,318,287,409.18	24.9%	10,031,712,590.82
1310	Reform of Government and Governance - General	13,350,000,000.00	3,318,287,409.18	3,318,287,409.18	24.9%	10,031,712,590.82

3 Primary Healthcare Budget Performance

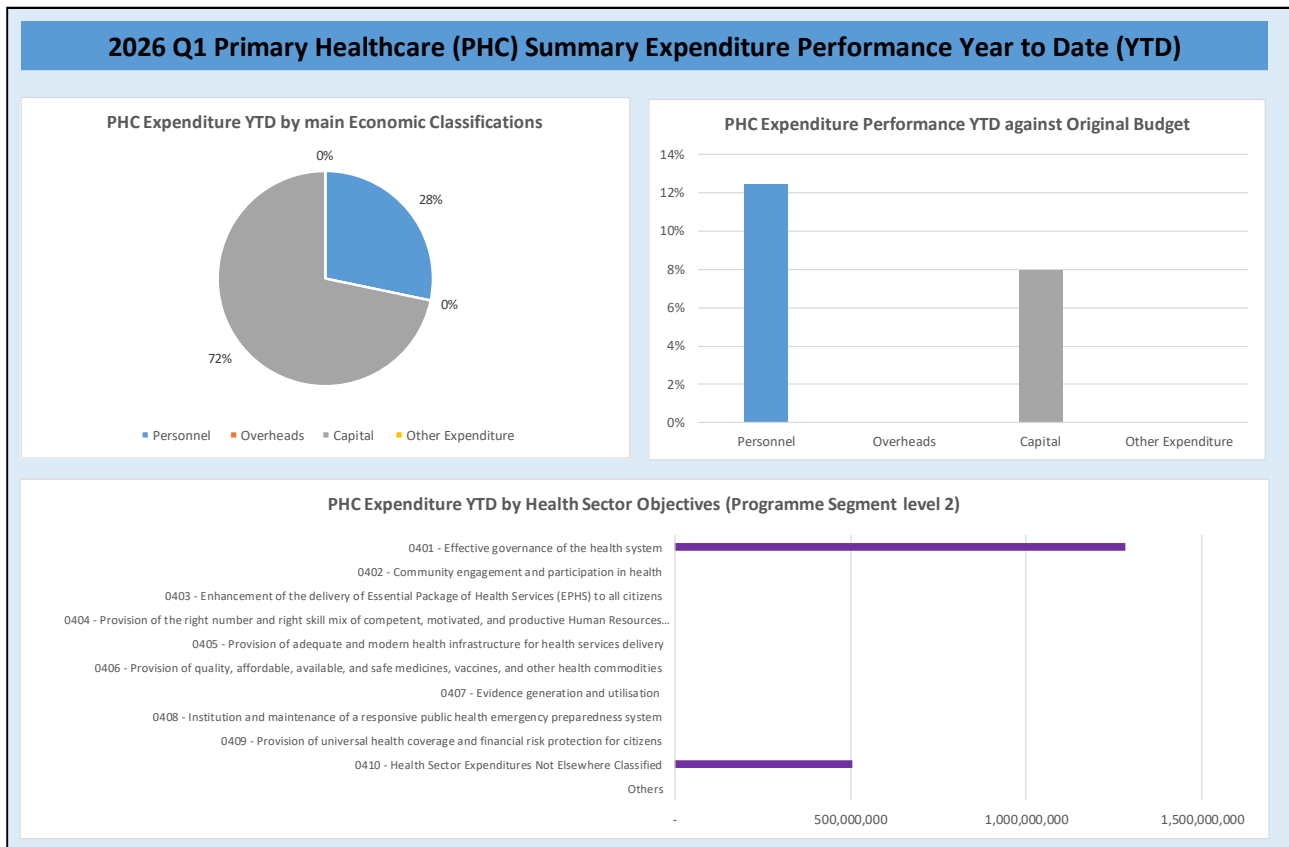
3.A Overview

The Enugu State Government Budget Performance Report for Q1 2026 (Primary Healthcare Expenditure) reflects a strategic and disciplined approach to public financial management, with ₦1.79 billion already deployed within the first quarter, representing 8.4% of the total annual budget. While this may appear modest at first glance, it aligns with prudent fiscal planning practices where expenditures are phased in line with project timelines, procurement cycles, and seasonal healthcare priorities. This measured release of funds helps to ensure efficiency, accountability, and value for money, rather than front-loading expenditures without corresponding implementation capacity.

Importantly, the report highlights a clear prioritization of frontline healthcare delivery, as the bulk of Q1 spending is directed through the Enugu State Primary Healthcare Development Agency (ENS-PHCDA), which recorded ₦1.79 billion in expenditure (9.0% performance). This demonstrates the government’s commitment to strengthening grassroots healthcare systems, ensuring that resources are channelled to institutions directly responsible for service delivery, immunization programmes, maternal and child health, and community-based interventions. The concentration of spending in this agency underscores a results-oriented strategy, focusing on areas with the most immediate impact on citizens’ health outcomes.

Furthermore, the zero-expenditure recorded in other administrative units should be viewed within the context of ongoing budget execution processes, including project planning, approvals, and procurement procedures that typically gather momentum after the first quarter. This reflects a deliberate sequencing of activities, where foundational administrative and capital-intensive interventions are expected to accelerate in subsequent quarters. Overall, the Q1 performance portrays a government that is carefully aligning resources with priorities, maintaining fiscal discipline, and laying a solid foundation for improved healthcare delivery throughout the 2026 fiscal year.

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	21,359,008,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,572,719,017.95
010000000000	Administration Sector	140,900,000.00	-	-	0.0%	140,900,000.00
011100000000	Governor's Office	140,900,000.00	-	-	0.0%	140,900,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	140,900,000.00	-	-	0.0%	140,900,000.00
020000000000	Economic Sector	180,000,000.00	-	-	0.0%	180,000,000.00
023400000000	Ministry of Works and Infrastructure	180,000,000.00	-	-	0.0%	180,000,000.00
023400100100	Ministry of Works and Infrastructure	180,000,000.00	-	-	0.0%	180,000,000.00
050000000000	Social Sector	21,038,108,901.00	1,786,289,883.05	1,786,289,883.05	8.5%	19,251,819,017.95
052100000000	Ministry of Health	21,038,108,901.00	1,786,289,883.05	1,786,289,883.05	8.5%	19,251,819,017.95
052100100100	Ministry of Health	119,500,000.00	-	-	0.0%	119,500,000.00
052100300100	Enugu State Primary Healthcare Development Agency	19,918,608,901.00	1,786,289,883.05	1,786,289,883.05	9.0%	18,132,319,017.95
052110300100	SUMAS Teaching Hospital	1,000,000,000.00	-	-	0.0%	1,000,000,000.00

Table 21: Primary Healthcare Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	21,359,008,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,572,719,017.95
701	GENERAL PUBLIC SERVICES	182,750,000.00	-	-	0.0%	182,750,000.00
7013	GENERAL SERVICES	180,000,000.00	-	-	0.0%	180,000,000.00
70133	OTHER GENERAL SERVICES	180,000,000.00	-	-	0.0%	180,000,000.00
7014	BASIC RESEARCH	2,750,000.00	-	-	0.0%	2,750,000.00
70141	BASIC RESEARCH	2,750,000.00	-	-	0.0%	2,750,000.00
707	HEALTH	21,176,258,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,389,969,017.95
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	22,000,000.00	-	-	0.0%	22,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	22,000,000.00	-	-	0.0%	22,000,000.00
7072	OUTPATIENT SERVICES	1,055,000,000.00	-	-	0.0%	1,055,000,000.00
70721	GENERAL MEDICAL SERVICES	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	40,000,000.00	-	-	0.0%	40,000,000.00
7073	HOSPITAL SERVICES	14,675,240,000.00	1,281,289,883.05	1,281,289,883.05	8.7%	13,393,950,116.95
70731	GENERAL HOSPITAL SERVICES	14,675,240,000.00	1,281,289,883.05	1,281,289,883.05	8.7%	13,393,950,116.95
7074	PUBLIC HEALTH SERVICES	5,424,018,901.00	505,000,000.00	505,000,000.00	9.3%	4,919,018,901.00
70741	PUBLIC HEALTH SERVICES	5,424,018,901.00	505,000,000.00	505,000,000.00	9.3%	4,919,018,901.00

Table 22: Primary Healthcare Expenditure by Programme Classification**Enugu State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	21,359,008,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,572,719,017.95
04	Health	21,359,008,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,572,719,017.95
0401	Effective governance of the health system	7,879,440,000.00	1,281,289,883.05	1,281,289,883.05	16.3%	6,598,150,116.95
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,910,800,000.00	-	-	0.0%	1,910,800,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	5,804,500,000.00	-	-	0.0%	5,804,500,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	435,000,000.00	-	-	0.0%	435,000,000.00
0407	Evidence generation and utilisation	1,250,000.00	-	-	0.0%	1,250,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,328,018,901.00	505,000,000.00	505,000,000.00	9.5%	4,823,018,901.00

Table 23: Primary Healthcare Expenditure by Economic Classification**Enugu State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Economic Classification**

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	21,359,008,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,572,719,017.95
2	EXPENDITURES	21,359,008,901.00	1,786,289,883.05	1,786,289,883.05	8.4%	19,572,719,017.95
21	PERSONNEL COST	4,057,168,901.00	505,000,000.00	505,000,000.00	12.4%	3,552,168,901.00
2101	SALARY	147,576,790.00	-	-	0.0%	147,576,790.00
210101	SALARIES AND WAGES	147,576,790.00	-	-	0.0%	147,576,790.00
21010101	SALARY	147,576,790.00	-	-	0.0%	147,576,790.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,909,592,111.00	505,000,000.00	505,000,000.00	12.9%	3,404,592,111.00
210201	ALLOWANCES	3,909,592,111.00	505,000,000.00	505,000,000.00	12.9%	3,404,592,111.00
21020101	Housing/Rent Allowance	3,274,298,992.00	500,000,000.00	500,000,000.00	15.3%	2,774,298,992.00
21020102	Transport Allowance	162,911,259.00	-	-	0.0%	162,911,259.00
21020103	Meal Subsidy	6,745,893.00	-	-	0.0%	6,745,893.00
21020104	Utility Allowance	2,934,939.00	-	-	0.0%	2,934,939.00
21020106	Leave allowances	10,851,897.00	-	-	0.0%	10,851,897.00
21020107	Domestic Staff Allowance	39,565,218.00	-	-	0.0%	39,565,218.00
21020108	Shift Duty Allowance	210,814,218.00	5,000,000.00	5,000,000.00	2.4%	205,814,218.00
21020109	Call Duties Allowances	54,759,495.00	-	-	0.0%	54,759,495.00
21020111	Hazard Allowance	106,390,200.00	-	-	0.0%	106,390,200.00
21020112	Rural Posting Allowance	27,720,000.00	-	-	0.0%	27,720,000.00
21020113	Teaching Allowance	7,980,000.00	-	-	0.0%	7,980,000.00
21020114	Admin Allowance	4,620,000.00	-	-	0.0%	4,620,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22	OTHER RECURRENT COSTS	1,270,850,000.00	-	-	0.0%	1,270,850,000.00
2202	OVERHEAD COST	1,270,850,000.00	-	-	0.0%	1,270,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	19,000,000.00	-	-	0.0%	19,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	-	-	0.0%	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,000,000.00	-	-	0.0%	18,000,000.00
220202	UTILITIES - GENERAL	2,550,000.00	-	-	0.0%	2,550,000.00
22020201	ELECTRICITY CHARGES	400,000.00	-	-	0.0%	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	-	-	0.0%	400,000.00
22020203	INTERNET ACCESS CHARGES	1,350,000.00	-	-	0.0%	1,350,000.00
22020205	WATER RATES	400,000.00	-	-	0.0%	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	252,500,000.00	-	-	0.0%	252,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,450,000.00	-	-	0.0%	8,450,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	-	-	0.0%	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	-	-	0.0%	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	-	-	0.0%	2,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	220,000,000.00	-	-	0.0%	220,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	-	-	0.0%	20,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	750,000.00	-	-	0.0%	750,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000.00	-	-	0.0%	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	27,100,000.00	-	-	0.0%	27,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	-	-	0.0%	13,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	-	-	0.0%	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,000,000.00	-	-	0.0%	11,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,100,000.00	-	-	0.0%	1,100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	-	-	0.0%	900,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
220205	TRAINING - GENERAL	709,000,000.00	-	-	0.0%	709,000,000.00
22020501	LOCAL TRAINING	709,000,000.00	-	-	0.0%	709,000,000.00
220206	OTHER SERVICES - GENERAL	21,700,000.00	-	-	0.0%	21,700,000.00
22020601	SECURITY SERVICES	1,600,000.00	-	-	0.0%	1,600,000.00
22020605	CLEANING & FUMIGATION SERVICES	20,100,000.00	-	-	0.0%	20,100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,500,000.00	-	-	0.0%	25,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	-	-	0.0%	20,000,000.00
22020708	MEDICAL CONSULTING	5,500,000.00	-	-	0.0%	5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,800,000.00	-	-	0.0%	5,800,000.00
22020801	MOTOR VEHICLE FUEL COST	4,500,000.00	-	-	0.0%	4,500,000.00
22020803	PLANT / GENERATOR FUEL COST	1,300,000.00	-	-	0.0%	1,300,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	-	-	0.0%	200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	-	-	0.0%	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	207,500,000.00	-	-	0.0%	207,500,000.00
22021001	REFRESHMENT & MEALS	20,000,000.00	-	-	0.0%	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	152,000,000.00	-	-	0.0%	152,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	-	-	0.0%	5,000,000.00
22021014	Annual Budget Defence Expenses & Administration	500,000.00	-	-	0.0%	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	30,000,000.00	-	-	0.0%	30,000,000.00
23	Capital Expenditure	16,030,990,000.00	1,281,289,883.05	1,281,289,883.05	8.0%	14,749,700,116.95
2301	FIXED ASSETS PURCHASED	3,339,690,000.00	-	-	0.0%	3,339,690,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,339,690,000.00	-	-	0.0%	3,339,690,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22	OTHER RECURRENT COSTS	<u>1,270,850,000.00</u>	-	-	0.0%	<u>1,270,850,000.00</u>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	136,820,000.00	-	-	0.0%	136,820,000.00
23010113	PURCHASE OF COMPUTERS	226,400,000.00	-	-	0.0%	226,400,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	67,920,000.00	-	-	0.0%	67,920,000.00
23010119	PURCHASE OF POWER GENERATING SET	140,000,000.00	-	-	0.0%	140,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,768,550,000.00	-	-	0.0%	2,768,550,000.00
2302	CONSTRUCTION / PROVISION	<u>9,329,000,000.00</u>	<u>1,281,289,883.05</u>	<u>1,281,289,883.05</u>	13.7%	<u>8,047,710,116.95</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>9,329,000,000.00</u>	<u>1,281,289,883.05</u>	<u>1,281,289,883.05</u>	13.7%	<u>8,047,710,116.95</u>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	9,329,000,000.00	1,281,289,883.05	1,281,289,883.05	13.7%	8,047,710,116.95
2303	REHABILITATION / REPAIRS	<u>1,735,000,000.00</u>	-	-	0.0%	<u>1,735,000,000.00</u>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<u>1,735,000,000.00</u>	-	-	0.0%	<u>1,735,000,000.00</u>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,735,000,000.00	-	-	0.0%	1,735,000,000.00
2305	OTHER CAPITAL PROJECTS	<u>1,627,300,000.00</u>	-	-	0.0%	<u>1,627,300,000.00</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<u>1,627,300,000.00</u>	-	-	0.0%	<u>1,627,300,000.00</u>
23050101	RESEARCH AND DEVELOPMENT	7,900,000.00	-	-	0.0%	7,900,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	30,000,000.00	-	-	0.0%	30,000,000.00
23050103	MONITORING AND EVALUATION	15,000,000.00	-	-	0.0%	15,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,174,400,000.00	-	-	0.0%	1,174,400,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	400,000,000.00	-	-	0.0%	400,000,000.00

4 Basic Education Budget Performance

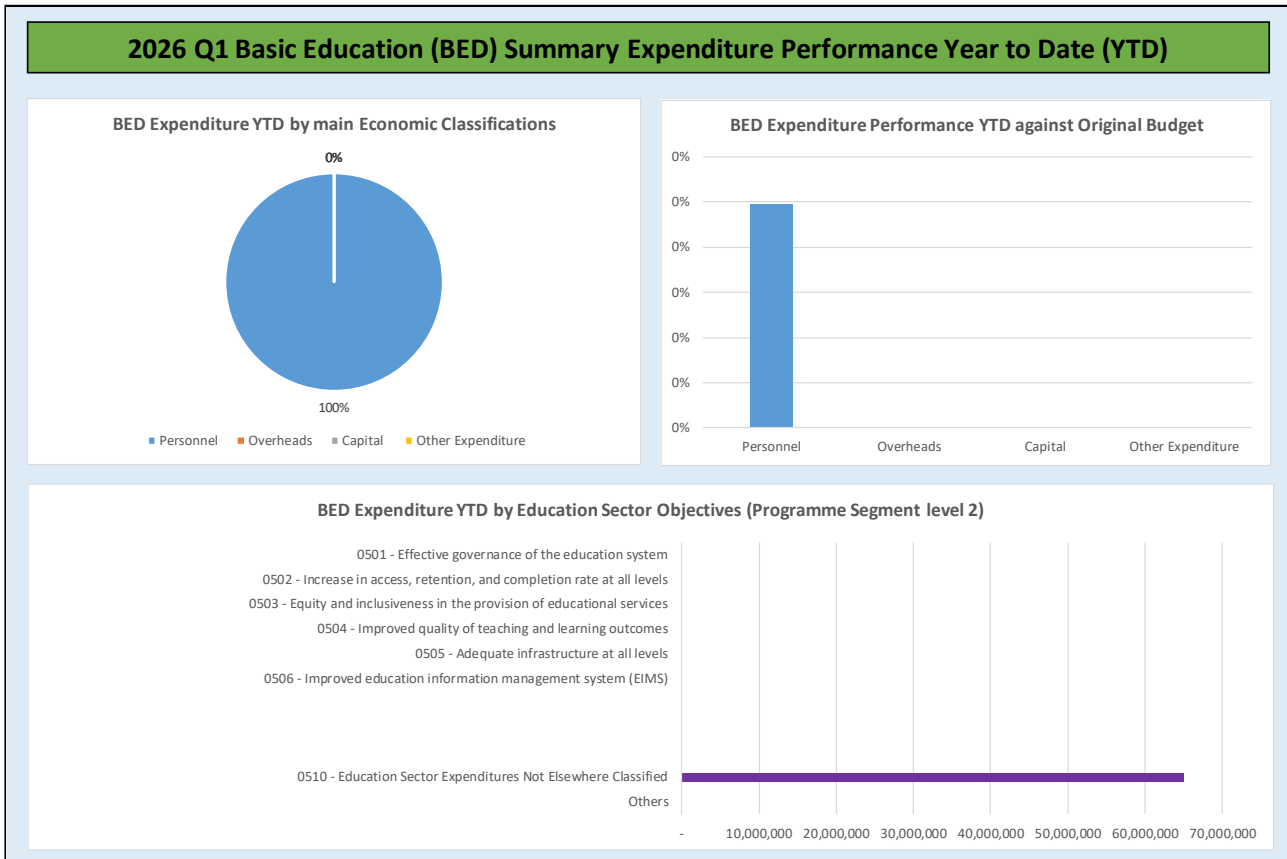
4.A Overview

The Q1 2026 Budget Performance for Basic Education in Enugu State reflects a deliberate and phased implementation strategy, with ₦65 million released and utilized within the first quarter out of a substantial ₦78.8 billion annual allocation. Although this represents 0.1% performance, it is consistent with the nature of the education sector, where large-scale capital projects, infrastructure upgrades, and procurement processes typically require extensive planning, approvals, and coordination before significant financial outlays are recorded. This early-stage expenditure demonstrates that the government has commenced implementation in a controlled and accountable manner, ensuring that subsequent disbursements are effectively aligned with project readiness.

The concentration of spending under the Enugu State Universal Basic Education Board (SUBEB) highlights a clear policy focus on strengthening foundational education systems, which are critical to long-term human capital development. By channelling initial funds through SUBEB, the government is prioritizing basic education delivery, school system strengthening, and preparatory activities for broader interventions, including classroom rehabilitation, teacher support programmes, and learning resource provision. This targeted approach reflects a results-driven framework, where early investments are directed toward institutions with the capacity to drive sector-wide impact.

Furthermore, the significant unspent balance should be interpreted as part of a well-structured fiscal rollout plan, rather than underperformance. Education budgets—especially of this magnitude—are typically backloaded, with major expenditures occurring in later quarters when procurement processes are completed and projects reach execution stages. The Q1 performance therefore signals a government that is carefully sequencing its interventions, maintaining fiscal discipline, and laying the groundwork for accelerated implementation in subsequent quarters, ultimately ensuring that the large budget allocation translates into meaningful and sustainable improvements in the education sector.

Figure 4: Summary of Basic Education Budget Performance Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 24: Basic Education Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
050000000000	Social Sector	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
051700000000	Ministry of Education	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
051700300100	Enugu State Universal Basic Education Board	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00

Table 25: Basic Education Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
709	EDUCATION	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
70912	PRIMARY EDUCATION	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00

Table 26: Basic Education Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
05	Education	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
0504	Improved quality of teaching and learning outcomes	20,000,000.00	-	-	0.0%	20,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	78,778,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,713,549,662.00

Table 27: Basic Education Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
2	EXPENDITURES	78,798,549,662.00	65,000,000.00	65,000,000.00	0.1%	78,733,549,662.00
21	PERSONNEL COST	26,257,149,662.00	65,000,000.00	65,000,000.00	0.2%	26,192,149,662.00
2101	SALARY	26,257,149,662.00	65,000,000.00	65,000,000.00	0.2%	26,192,149,662.00
210101	SALARIES AND WAGES	26,257,149,662.00	65,000,000.00	65,000,000.00	0.2%	26,192,149,662.00
21010101	SALARY	26,257,149,662.00	65,000,000.00	65,000,000.00	0.2%	26,192,149,662.00
22	OTHER RECURRENT COSTS	52,521,400,000.00	-	-	0.0%	52,521,400,000.00
2202	OVERHEAD COST	52,521,400,000.00	-	-	0.0%	52,521,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	40,000,000.00	-	-	0.0%	40,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	-	-	0.0%	20,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	-	-	0.0%	20,000,000.00
220202	UTILITIES - GENERAL	9,550,000.00	-	-	0.0%	9,550,000.00
22020201	ELECTRICITY CHARGES	8,000,000.00	-	-	0.0%	8,000,000.00
22020205	WATER RATES	900,000.00	-	-	0.0%	900,000.00
22020206	SEWERAGE CHARGES	650,000.00	-	-	0.0%	650,000.00
220203	MATERIALS & SUPPLIES - GENERAL	52,156,200,000.00	-	-	0.0%	52,156,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	808,000,000.00	-	-	0.0%	808,000,000.00
22020302	BOOKS	13,000,000.00	-	-	0.0%	13,000,000.00
22020303	NEWSPAPERS	200,000.00	-	-	0.0%	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	-	-	0.0%	15,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	900,000,000.00	-	-	0.0%	900,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	420,000,000.00	-	-	0.0%	420,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	69,400,000.00	-	-	0.0%	69,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	-	-	0.0%	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,000,000.00	-	-	0.0%	13,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,800,000.00	-	-	0.0%	1,800,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	-	-	0.0%	400,000.00
22020406	OTHER MAINTENANCE SERVICES	24,000,000.00	-	-	0.0%	24,000,000.00
220205	TRAINING - GENERAL	1,500,000.00	-	-	0.0%	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	-	-	0.0%	1,500,000.00
220206	OTHER SERVICES - GENERAL	5,800,000.00	-	-	0.0%	5,800,000.00
22020601	SECURITY SERVICES	5,500,000.00	-	-	0.0%	5,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	-	-	0.0%	300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	103,200,000.00	-	-	0.0%	103,200,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	-	-	0.0%	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	101,000,000.00	-	-	0.0%	101,000,000.00
22020703	LEGAL SERVICES	1,200,000.00	-	-	0.0%	1,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	41,000,000.00	-	-	0.0%	41,000,000.00
22020801	MOTOR VEHICLE FUEL COST	33,500,000.00	-	-	0.0%	33,500,000.00
22020803	PLANT / GENERATOR FUEL COST	7,500,000.00	-	-	0.0%	7,500,000.00
220209	FINANCIAL CHARGES - GENERAL	1,200,000.00	-	-	0.0%	1,200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	-	-	0.0%	200,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	-	-	0.0%	1,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220210	MISCELLANEOUS EXPENSES GENERAL	93,550,000.00	-	-	0.0%	93,550,000.00
22021001	REFRESHMENT & MEALS	6,000,000.00	-	-	0.0%	6,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	-	-	0.0%	7,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	-	-	0.0%	4,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	-	-	0.0%	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	250,000.00	-	-	0.0%	250,000.00
22021007	WELFARE PACKAGES	16,000,000.00	-	-	0.0%	16,000,000.00
22021009	SPORTING ACTIVITIES	55,000,000.00	-	-	0.0%	55,000,000.00
22021014	Annual Budget Defence Expenses & Administration	300,000.00	-	-	0.0%	300,000.00
23	Capital Expenditure	20,000,000.00	-	-	0.0%	20,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	-	-	0.0%	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	-	-	0.0%	20,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	-	-	0.0%	20,000,000.00