



BUDGET IMPLEMENTATION REPORT QUARTER 2 2025

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 2025 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organizational unit, and balances against each of the revenue and expenditure appropriations. This Q2 report is assessed against the 2025 Original budget.

The 2025–2027 Multi-Year Approved Budget has been aptly titled "**Exponential Growth and Inclusive Prosperity**." This theme reflects the administration's strategic intent to catalyse rapid economic expansion while ensuring that the dividends of growth are equitably distributed across all sectors, communities, and wards within the State. The overarching objective is to significantly elevate the living standards of all citizens, promoting shared prosperity and long-term development.

This budget underscores the administration's unwavering commitment to creating opportunities and fostering inclusive progress across every part of the State. It prioritizes strategic investments in critical sectors such as infrastructure, education, healthcare, security, agriculture, good road network, safe and quality water supply, ICT and social welfare, with the ultimate aim of building a resilient economy where no individual or community is left behind. Through deliberate planning and prudent management, the 2025–2027 Budget seeks to transform the vision of inclusive prosperity into tangible outcomes for present and future generations.

The fiscal year 2025 budget of Enugu State is anchored on the following National Macroeconomic assumptions:

1. National Inflation Rate of 16.94%.
2. National Real GDP Growth of 3.68%.
3. Oil Production Benchmark of 2.1200 million barrels per.
4. Oil Price Benchmark of US\$71.40 per barrel.
5. Exchange Rate of NGN1,600/US\$.

The sum of **₦971,084,000,000.00 (Nine Hundred and Seventy-One Billion, Eighty-Four Million Naira)** only was appropriated for 2025 fiscal year. The sum of N133,140,000,000.00 (One Hundred and Thirty-Three Billion, One Hundred and Forty Million Naira) only representing 14% of the approved budget is for recurrent

expenditure while the sum of N837,944,000,000.00 (Eight Hundred and Thirty-Seven Billion, Nine Hundred and Forty-Four Million Naira) only representing 86% of the approved budget is for capital expenditure.

Under recurrent revenue and capital receipts (total inflows), the 2025 approved budget has an opening balance of N32,000,000,000.00 (Thirty-Two Billion Naira) representing 3.30%.

Under recurrent revenue, Enugu State Government is expected to generate the sum of N509,947,000,000.00 (Five Hundred and Nine Billion, Nine Hundred and Forty Seven Million Naira) only from Independent Revenue (IGR) representing 52.51% and N230,232,000,000.00 (Two Hundred and Thirty Billion, Two Hundred and Thirty Two Million Naira) only from Government Share of Federal Account Allocation Committee-FAAC (Statutory Allocation, Value Added Tax (VAT), Excess Crude and other Revenue) representing 23.71%.

On capital receipt, the sum of N8,302,000,000.00 (Eight Billion, Three Hundred and Two Million Naira) only representing 0.85% is expected from internal and external Aids/Grants while the sum of N190,603,000,000.00 (One Hundred and Ninety Billion, Six Hundred and Three Million Naira) only representing 19.63% is from Capital Development Fund (CDF) Receipts (domestic and external borrowings/loans).

The sum of N559,039,000,000.00 (Five Hundred and Fifty-Nine Billion, Thirty-Nine Million 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 second quarter 2025 (April–June), a total of N113,411,888,999.25 (One Hundred and Thirteen Billion, Four Hundred and Eleven Million, Eight Hundred and Eighty Eight Thousand, Nine Hundred and Ninety Nine Naira, Twenty-Five Kobo) was received as inflows from recurrent revenue, of this amount, N79,712,722,546.91 (Seventy Nine Billion, Seven Hundred and Twelve Million, Seven Hundred and Twenty Two Thousand, Five Hundred and Forty Six Naira, Ninety One Kobo) was received as allocations from the Federation Account, while the sum of N33,699,166,452.34 (Thirty Three Billion, Six Hundred and Ninety Nine Million, One Hundred and Sixty Six Thousand, Four Hundred and Fifty Two Naira, Thirty Four Kobo) was recorded as independent revenue (Internally Generated Revenue - IGR).

Furthermore, during the same period, the state received an inflow of the sum of N10,752,000,000.00 (Ten Billion, Seven Hundred and Fifty-Two Million Naira) only under capital receipts.

Table A: Breakdown of FAAC and VAT Inflows

| S/N | Revenue Descriptions | April 2025 | May 2025 | June 2025 | Total |
|-----|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | | N | N | N | N |
| 1 | Statutory Gross | 5,683,055,450.46 | 5,801,733,150.08 | 5,293,405,797.00 | 16,778,194,397.54 |
| 2 | Value Added Tax (VAT) | 6,454,780,491.77 | 6,435,949,959.43 | 7,409,688,092.83 | 20,300,418,544.03 |
| 3 | Exchange Gain Rate Difference | 175,420,934.04 | 503,435,882.00 | 478,778,813.83 | 1,157,635,629.87 |
| 4 | Electronic Money Transfer Levy (EMTL) Refund from CBN | 301,740,654.13 | 474,896,102.16 | 335,732,328.38 | 1,112,369,084.67 |
| 5 | State Ecological Fund | 4,857,810.48 | 13,940,193.86 | 13,258,490.20 | 32,056,494.54 |
| 6 | 5th Installment Infrastructural Development | 1,922,286,240.35 | - | - | 1,922,286,240.35 |
| 7 | 5th Installment Infrastructural Development (Signature Bonus) | 1,922,286,240.35 | - | - | 1,922,286,240.35 |
| 8 | IFO Enugu State PRJ GAZELLE PR | 5,000,000,000.00 | - | - | 5,000,000,000.00 |
| 9 | NLNG Dividend | 5,555,555,555.56 | 2,724,806,201.55 | 3,972,868,217.05 | 12,253,229,974.16 |
| 10 | Refund of WHT | 250,612,584.04 | - | - | 250,612,584.04 |
| 11 | Distribution of Infrastructure to States | 5,405,405,405.41 | - | 13,513,513,513.52 | 18,918,918,918.93 |
| 12 | Distribution from Forex | - | - | 64,714,438.43 | 64,714,438.43 |
| | Total | 32,676,001,366.59 | 15,954,761,489.08 | 31,081,959,691.24 | 79,712,722,546.91 |

The cumulative recurrent revenue for the period of January to June 2025 (Q1–Q2) amounted to ₦204,948,470,529.49 (Two Hundred and Four Billion, Nine Hundred and Forty-Eight Million, Four Hundred and Seventy Thousand, Five Hundred and Twenty-Nine Naira, Forty-Nine Kobo) only, representing 27.7% performance against the 2025

original budget; of this amount, ₦132,808,493,244.22 (One Hundred and Thirty-Two Billion, Eight Hundred and Eight Million, Four Hundred and Ninety-Three Thousand, Two Hundred and Forty-Four Naira, Twenty-Two Kobo) only was received as allocations from the Federation Account, which reflects 57.7% budget performance, while ₦72,139,977,285.27 (Seventy-Two Billion, One Hundred and Thirty-Nine Million, Nine Hundred and Seventy-Seven Thousand, Two Hundred and Eighty-Five Naira, Twenty-Seven Kobo) only was realized as independent revenue (Internally Generated Revenue – IGR), accounting for 14.1% performance against the 2025 original budget.

The capital receipts from January to June 2025 amounted to ₦10,752,000,000.00 (Ten Billion, Seven Hundred and Fifty-Two Million Naira) only, representing 5.4% performance against the 2025 original budget.

1.C Recurrent Expenditure Performance

The second quarter of 2025 recorded an actual recurrent expenditure of ₦11,163,539,894.84 (Eleven Billion, One Hundred and Sixty-Three Million, Five Hundred and Thirty-Nine Thousand, Eight Hundred and Ninety-Four Naira, Eighty-Four Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of ₦6,909,363,666.09 (Six Billion, Nine Hundred and Nine Million, Three Hundred and Sixty-Three Thousand, Six Hundred and Sixty-Six Naira, Nine Kobo).

Other Recurrent Costs: Other recurrent expenditure stood at the sum of ₦4,254,176,228.75 (Four Billion, Two Hundred and Fifty-Four Million, One Hundred and Seventy-Six Thousand, Two Hundred and Twenty-Eight Naira, Seventy-Five Kobo).

The total actual recurrent expenditure from January to June 2025 (Q1-Q2) was ₦22,063,307,275.98 (Twenty-Two Billion, Sixty-Three Million, Three Hundred and Seventy Thousand, Two Hundred and Seventy-Five Naira, Ninety-Eight Kobo) only representing 16.6% performance against the 2025 original budget. This comprises the sum of ₦14,856,099,046.84 (Fourteen Billion, Eight and Fifty-Six Million, Ninety-Nine Thousand, Forty-Six Naira, Eighty-Four Kobo) representing 20.9% budget performance on personnel costs, and ₦7,207,208,229.14 (Seven Billion, Two Hundred and Seven Million, Two Hundred and Eight Thousand, Two Hundred and Twenty-Nine Naira, Fourteen Kobo) representing 11.6% budget performance on other recurrent costs.

1.D Capital Expenditure Performance

The sum of ₦42,910,213,997.15 (Forty-Two Billion, Nine Hundred and Ten Million, Two Hundred and Thirteen Thousand, Nine Hundred and Ninety-Seven Naira, Fifteen Kobo) was recorded as capital expenditure during the quarter under review.

Consequently, the total actual capital expenditure from January to June 2025 (Q1-Q2) stood at N99,588,168,117.87 (Ninety-Nine Billion, Five Hundred and Eighty-Eight Million, One Hundred and Sixty-Eight Thousand, One Hundred and Seventeen Naira, Eighty-Seven Kobo) only representing 11.9% performance against the 2025 original budget.

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 2025 fiscal year, to accommodate emerging priorities and align allocations with actual fiscal performance with specific focus on over/under expenditures of line items.

1.E Conclusions

The second Quarter Budget Performance Report for 2025 (Mid-Year) presents a comprehensive overview of the revenue generation and expenditure implementation by the State Government. During the period under review, the performance of recurrent revenue stood at 27.7%, while capital receipts recorded a significantly lower performance of 5.4%, both measured against the original budget estimates for the 2025 fiscal year. The relatively higher recurrent revenue performance reflects stable inflows from statutory allocations, Value Added Tax (VAT), internally generated revenue (IGR), and other revenue sources. Conversely, the low capital receipts were attributed to delays in accessing anticipated funding sources such as loans, grants, and aids.

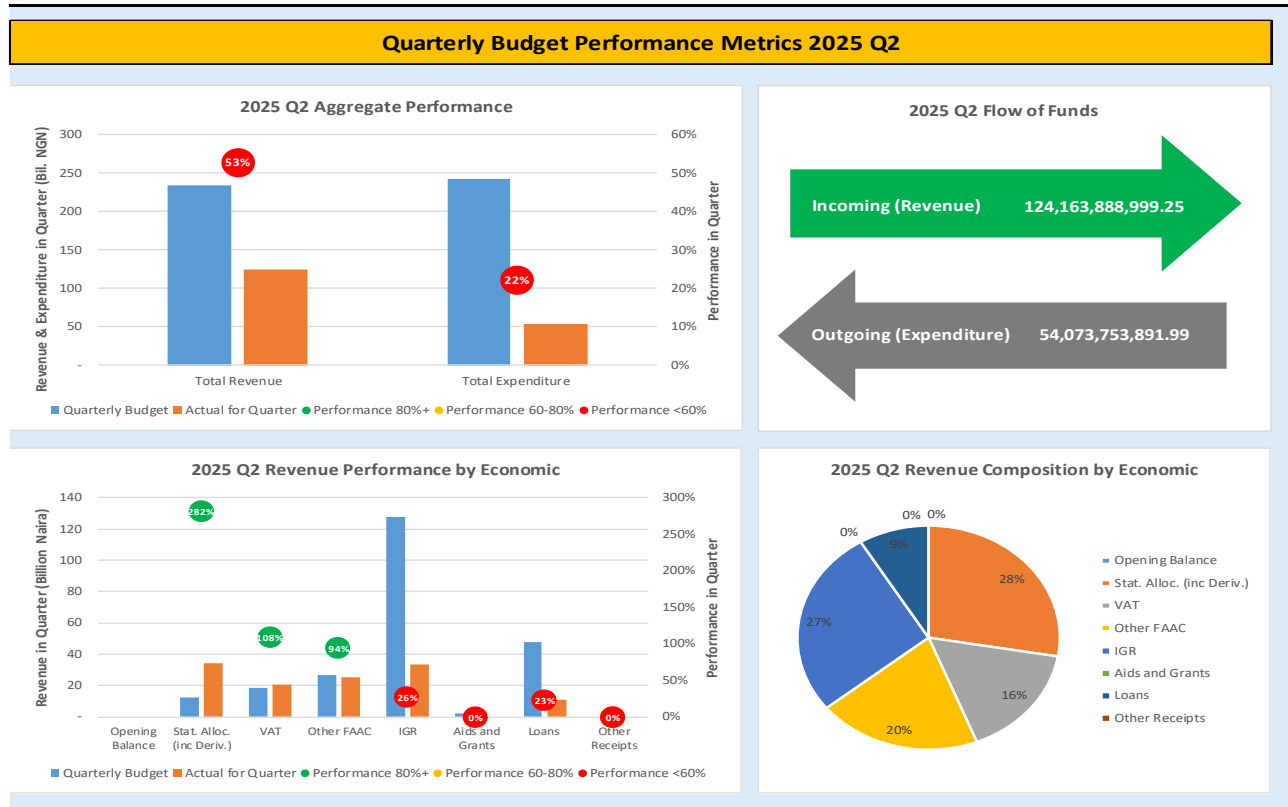
On the expenditure side, recurrent expenditure performance was recorded at 16.6%, driven primarily by the payment of personnel costs, overheads, subventions to parastatals and other operating expenses. Capital expenditure performance stood at 11.9%, reflecting ongoing investments in critical infrastructure such as education, health, agriculture, Housing, water, environmental protection, security and other development projects.

Overall, total budget expenditure performance for the second quarter stood at 12.5% of the 2025 original budget. This performance, although below the mid-year target, provides a baseline for evaluating the government's fiscal management and service delivery efforts within the period.

It is important to note, however, that these figures do not fully capture the totality of financial transactions within the quarter, as some Ministries, Departments, and Agencies (MDAs) had not submitted their financial returns at the time of compiling this report.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



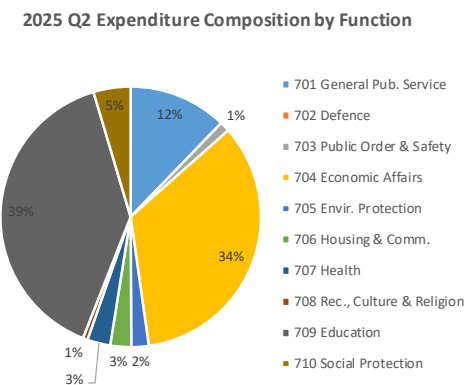
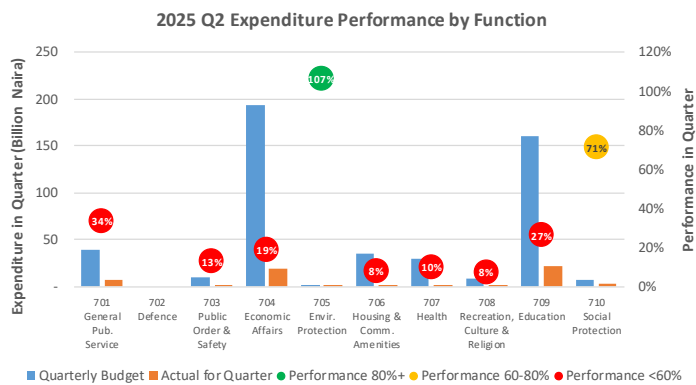
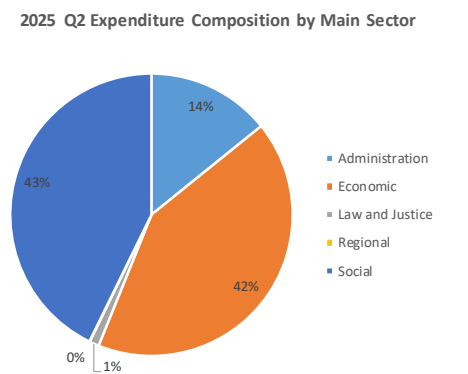
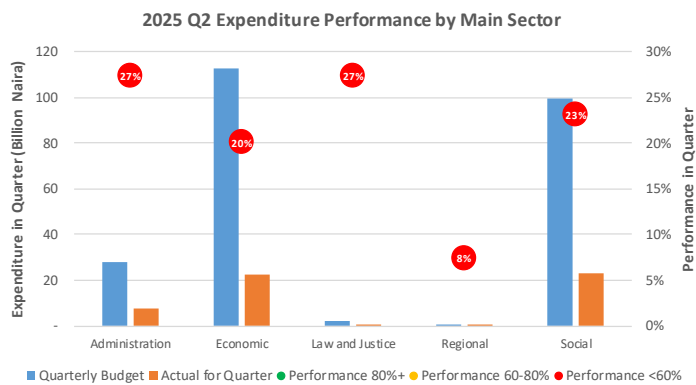
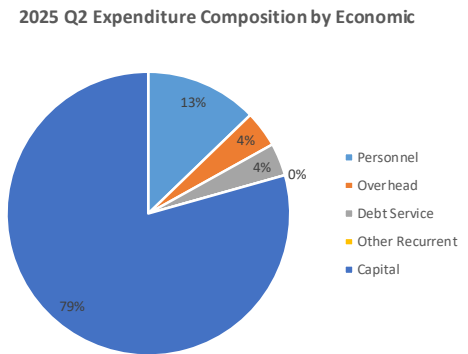
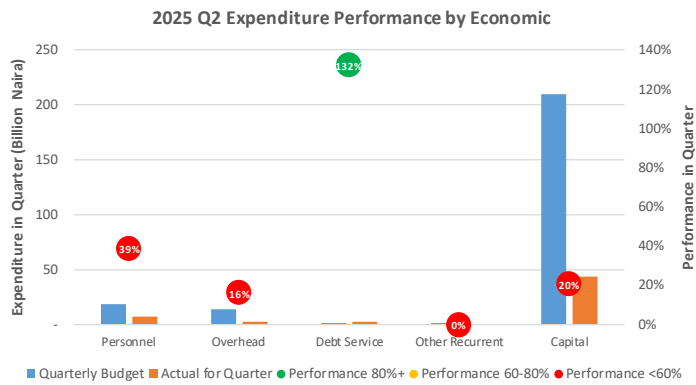
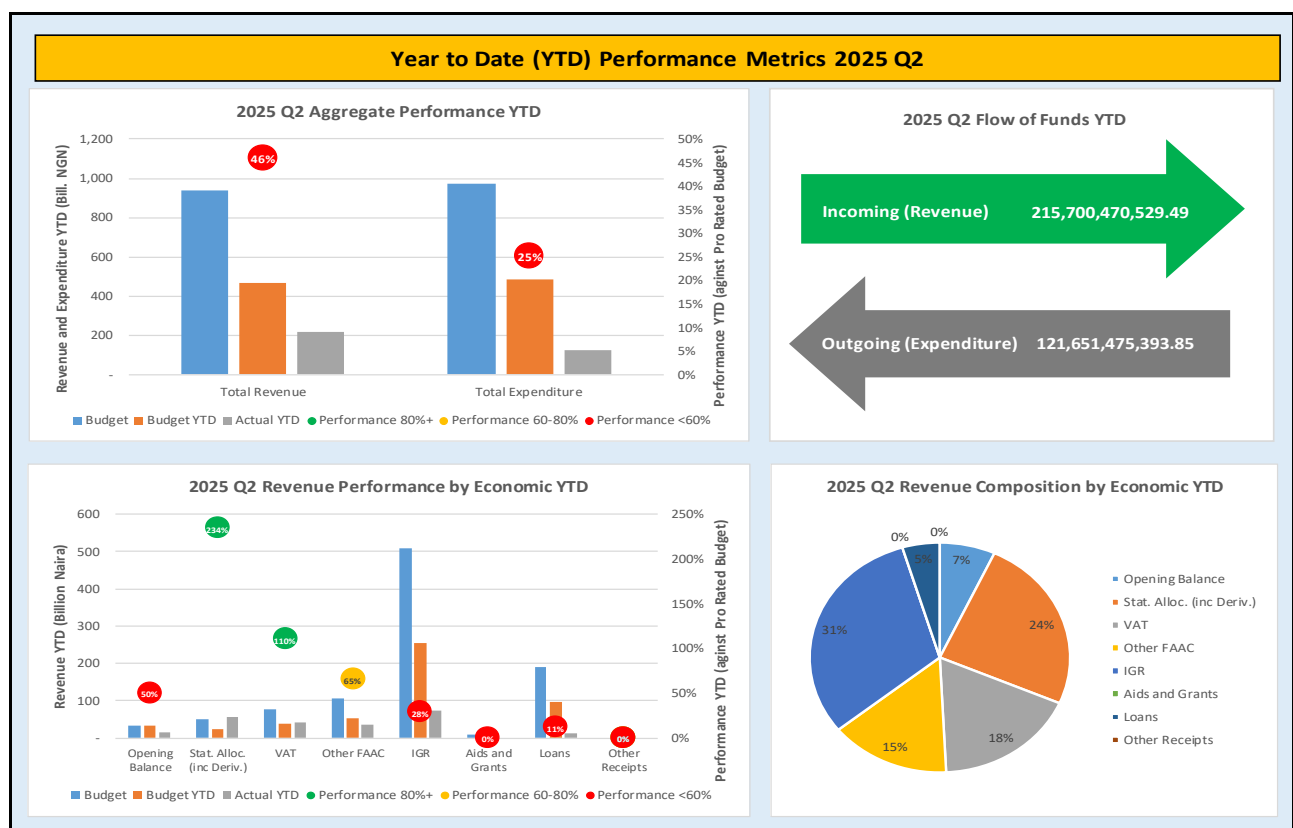
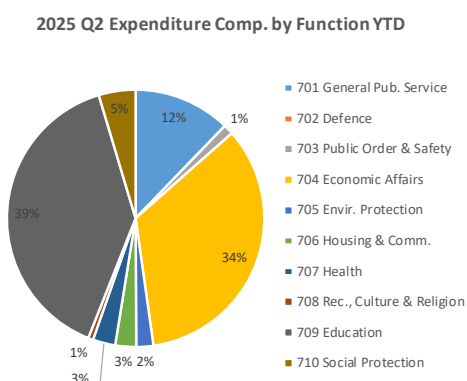
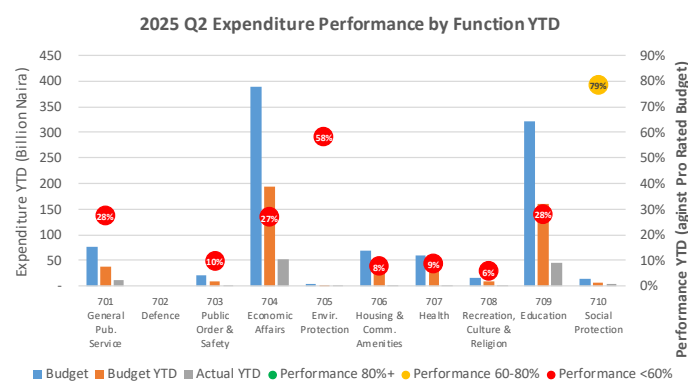
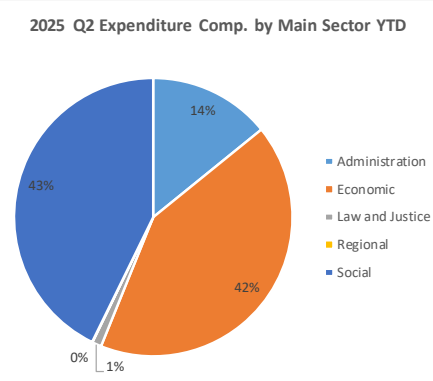
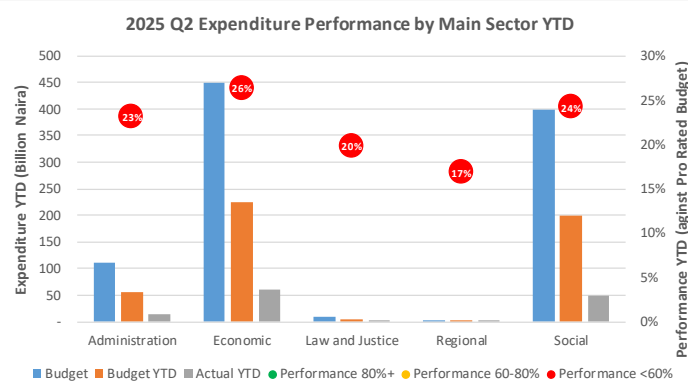
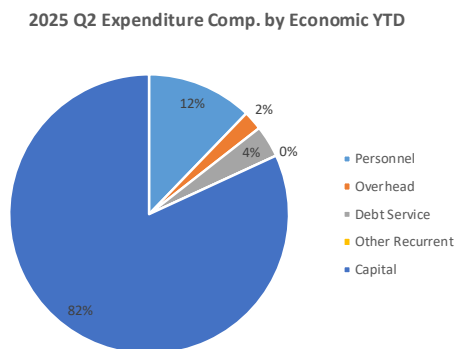
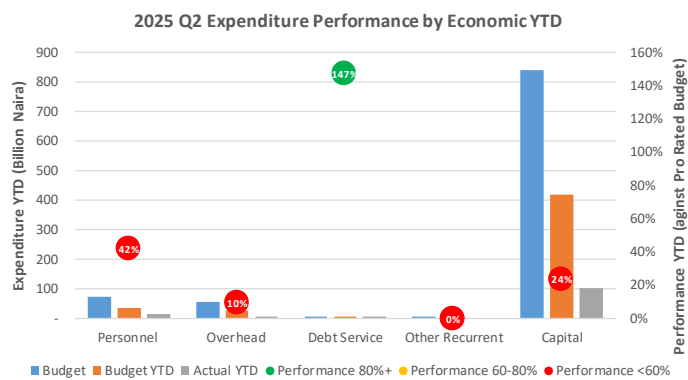


Figure 2: Fiscal Performance Overview Year to Date





1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Enugu State Government 2025 Q2 Budget Performance Report - Summary

| Item | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--|---------------------------|---------------------------|---------------------------------------|---|-----------------------------------|
| Opening Balance | 32,000,000,000.00 | - | 15,935,278,501.50 | 49.8% | 16,064,721,498.50 |
| Recurrent Revenue | 740,179,000,000.00 | 113,411,888,999.25 | 204,948,470,529.49 | 27.7% | 535,230,529,470.51 |
| 11 - GOVERNMENT SHARE OF FAAC | 230,232,000,000.00 | 79,712,722,546.91 | 132,808,493,244.22 | 57.7% | 97,423,506,755.78 |
| 12 - INDEPENDENT REVENUE | 509,947,000,000.00 | 33,699,166,452.34 | 72,139,977,285.27 | 14.1% | 437,807,022,714.73 |
| | | | | | |
| Recurrent Expenditure | 133,140,000,000.00 | 11,163,539,894.84 | 22,063,307,275.98 | 16.6% | 111,076,692,724.02 |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPR | 70,954,000,000.00 | 6,909,363,666.09 | 14,856,099,046.84 | 20.9% | 56,097,900,953.16 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 62,186,000,000.00 | 4,254,176,228.75 | 7,207,208,229.14 | 11.6% | 54,978,791,770.86 |
| <i>Breakdown of Other Recurrent Costs</i> | | | | | |
| 2202 - OVERHEAD COST | 55,897,700,000.00 | 2,235,567,710.07 | 2,701,667,904.39 | 4.8% | 53,196,032,095.61 |
| OTHER RECURRENT (2203-2209) | 6,288,300,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 71.6% | 1,782,759,675.25 |
| | | | | | |
| Transfer to Capital Account | 639,039,000,000.00 | 102,248,349,104.41 | 198,820,441,755.01 | 31.1% | 440,218,558,244.99 |
| | | | | | |
| Other Receipts | 198,905,000,000.00 | 10,752,000,000.00 | 10,752,000,000.00 | 5.4% | 188,153,000,000.00 |
| 13 - AID AND GRANTS | 8,302,000,000.00 | - | - | 0.0% | 8,302,000,000.00 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 190,603,000,000.00 | 10,752,000,000.00 | 10,752,000,000.00 | 5.6% | 179,851,000,000.00 |
| | | | | | |
| Capital Expenditure | 837,944,000,000.00 | 42,910,213,997.15 | 99,588,168,117.87 | 11.9% | 738,355,831,882.13 |
| 23 - Capital Expenditure | 837,944,000,000.00 | 42,910,213,997.15 | 99,588,168,117.87 | 11.9% | 738,355,831,882.13 |
| | | | | | |
| Total Revenue (including OB) | 971,084,000,000.00 | 124,163,888,999.25 | 231,635,749,030.99 | 23.9% | 739,448,250,969.01 |
| Total Expenditure | 971,084,000,000.00 | 54,073,753,891.99 | 121,651,475,393.85 | 12.5% | 849,432,524,606.15 |

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 2025 Q2 - Total Revenue by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------|--|---------------------------|---------------------------|---------------------------------------|---|-----------------------------------|
| | Total Revenue | 939,084,000,000.00 | 124,163,888,999.25 | 215,700,470,529.49 | 23.0% | 723,383,529,470.51 |
| 010000000000 | Administration Sector | 198,386,179,000.00 | 3,179,726,617.25 | 3,603,843,592.05 | 1.8% | 194,782,335,407.95 |
| 011100000000 | Governor's Office | 197,927,950,000.00 | 3,161,545,753.00 | 3,540,816,519.00 | 1.8% | 194,387,133,481.00 |
| 011100100100 | Office of the Executive Governor | 6,250,000.00 | 100,948.95 | 548,194.95 | 8.8% | 5,701,805.05 |
| 011105300100 | State Electricity Regulatory Commission | 780,000,000.00 | - | - | 0.0% | 780,000,000.00 |
| 011105400100 | Enugu New City Corporation | 97,141,700,000.00 | - | - | 0.0% | 97,141,700,000.00 |
| 011105500100 | Enugu State Geographical Information System (ENGIS) | 100,000,000,000.00 | 3,161,444,804.05 | 3,540,268,324.05 | 3.5% | 96,459,731,675.95 |
| 016100000000 | Office of the Secretary to the State Government | 67,967,000.00 | 12,871,800.00 | 40,273,009.30 | 59.3% | 27,693,990.70 |
| 016100100100 | Office of the Secretary to the State Government | 67,967,000.00 | 12,871,800.00 | 40,273,009.30 | 59.3% | 27,693,990.70 |
| 012300000000 | Ministry of Information and Communication | 145,422,000.00 | 556,468.50 | 1,645,880.50 | 1.1% | 143,776,119.50 |
| 012300100100 | Ministry of Information and Communication | 1,166,000.00 | - | - | 0.0% | 1,166,000.00 |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV | 100,250,000.00 | 436,468.50 | 1,436,480.50 | 1.4% | 98,813,519.50 |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press) | 35,000,000.00 | 120,000.00 | 155,000.00 | 0.4% | 34,845,000.00 |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star) | 9,006,000.00 | - | 54,400.00 | 0.6% | 8,951,600.00 |
| 014000000000 | Auditor General | 5,340,000.00 | 775,000.00 | 995,000.00 | 18.6% | 4,345,000.00 |
| 014000100100 | Office of the State Auditor General | 2,400,000.00 | 275,000.00 | 485,000.00 | 20.2% | 1,915,000.00 |
| 014000200100 | Office of the Auditor General for Local Government | 2,940,000.00 | 500,000.00 | 510,000.00 | 17.3% | 2,430,000.00 |
| 014700000000 | Civil Service Commission (CSC) | 1,400,000.00 | - | 1,410,000.00 | 100.7% | - 10,000.00 |
| 014700100100 | Civil Service Commission | 1,400,000.00 | - | 1,410,000.00 | 100.7% | - 10,000.00 |
| 014900000000 | Local Government Service Commission | 229,600,000.00 | 1,912,204.22 | 2,062,684.67 | 0.9% | 227,537,315.33 |
| 014900100100 | Local Government Service Commission | 1,000,000.00 | 1,912,204.22 | 2,062,684.67 | 206.3% | - 1,062,684.67 |
| 014900200100 | Local Government Pension Board | 228,600,000.00 | - | - | 0.0% | 228,600,000.00 |
| 014800000000 | Enugu State Independent Electoral Commission | 1,300,000.00 | 835,141.53 | 13,134,248.58 | 1010.3% | - 11,834,248.58 |
| 014800100100 | Enugu State Independent Electoral Commission | 1,300,000.00 | 835,141.53 | 13,134,248.58 | 1010.3% | - 11,834,248.58 |
| 016600000000 | Ministry of Human Development and Poverty Eradication | 7,200,000.00 | 1,230,250.00 | 3,506,250.00 | 48.7% | 3,693,750.00 |
| 016600100100 | Ministry of Human Development and Poverty Eradication | 7,200,000.00 | 1,230,250.00 | 3,506,250.00 | 48.7% | 3,693,750.00 |
| 020000000000 | Economic Sector | 715,327,255,000.00 | 117,623,175,481.89 | 201,298,402,572.67 | 28.1% | 514,028,852,427.33 |
| 021500000000 | Ministry of Agriculture and Agro-Industrialization | 92,038,000,000.00 | 10,765,256,000.00 | 10,769,914,000.00 | 11.7% | 81,268,086,000.00 |
| 021500100100 | Ministry of Agriculture and Agro-Industrialization | 10,535,000,000.00 | 10,765,256,000.00 | 10,769,914,000.00 | 102.2% | - 234,914,000.00 |
| 021510200100 | Enugu State Agricultural Development Programme (ENADP) | 50,900,000,000.00 | - | - | 0.0% | 50,900,000,000.00 |
| 021510700600 | Enugu State Rural Access and Agricultural Marketing Project | 30,603,000,000.00 | - | - | 0.0% | 30,603,000,000.00 |
| 022000000000 | Ministry of Finance and Economic Development | 342,934,565,000.00 | 90,762,217,609.45 | 154,948,285,566.55 | 45.2% | 187,986,279,433.45 |
| 022000100100 | Ministry of Finance and Economic Development | 50,290,000,000.00 | 8,766,200.00 | 39,443,003.18 | 0.1% | 50,250,556,996.82 |
| 022000700100 | Office of the State Accountant- General | 230,232,000,000.00 | 79,712,722,546.91 | 132,808,493,244.22 | 57.7% | 97,423,506,755.78 |
| 022000800100 | Enugu State Internal Revenue Services | 62,000,000,000.00 | 10,937,218,530.68 | 21,913,248,716.65 | 35.3% | 40,086,751,283.35 |
| 022001200100 | Enugu State Gaming/Lotto Commission | 412,565,000.00 | 103,510,331.86 | 187,100,602.50 | 45.4% | 225,464,397.50 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|---|---------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 022200000000 | Ministry of Trade, Investment and Industry | 10,504,470,000.00 | 4,610,905,762.65 | 5,170,981,386.65 | 49.2% | 5,333,488,613.35 |
| 022200100100 | Ministry of Trade, Investment and Industry | 439,300,000.00 | 787,902,162.65 | 1,247,977,784.65 | 284.1% | - 808,677,784.65 |
| 022201700100 | Enugu State Investment Development Authority | 10,011,170,000.00 | 3,823,003,600.00 | 3,923,003,600.00 | 39.2% | 6,088,166,400.00 |
| 022201900100 | Enugu Marketing Company | 54,000,000.00 | - | 2.00 | 0.0% | 53,999,998.00 |
| 022800000000 | Ministry of Innovation, Science and Technology | 5,000,000.00 | 1,177,000.00 | 1,217,000.00 | 24.3% | 3,783,000.00 |
| 022800100100 | Ministry of Innovation, Science and Technology | 5,000,000.00 | 1,177,000.00 | 1,217,000.00 | 24.3% | 3,783,000.00 |
| 022900000000 | Ministry of Transport | 47,260,000,000.00 | 1,645,802,041.99 | 2,017,719,951.07 | 4.3% | 45,242,280,048.93 |
| 022900100100 | Ministry of Transport | 47,000,000,000.00 | 1,645,802,041.99 | 2,017,719,951.07 | 4.3% | 44,982,280,048.93 |
| 022905300100 | Enugu State Transport Company ENTRACO | 65,000,000.00 | - | - | 0.0% | 65,000,000.00 |
| 022905300200 | Coal City Transport Services | 195,000,000.00 | - | - | 0.0% | 195,000,000.00 |
| 023400000000 | Ministry of Works and Infrastructure | 258,700,000.00 | 19,012,750.00 | 53,745,500.00 | 20.8% | 204,954,500.00 |
| 023400100100 | Ministry of Works and Infrastructure | 258,700,000.00 | 19,012,750.00 | 53,745,500.00 | 20.8% | 204,954,500.00 |
| 023600000000 | Ministry of Culture and Tourism | 27,950,000.00 | 173,287,320.00 | 268,490,199.34 | 960.6% | - 240,540,199.34 |
| 023600100100 | Ministry of Culture and Tourism | 2,900,000.00 | 750,000.00 | 56,803,034.00 | 1958.7% | - 53,903,034.00 |
| 023600400100 | Enugu State Council for Arts and Culture | 7,000,000.00 | - | - | 0.0% | 7,000,000.00 |
| 023605200100 | Tourism Board | 18,050,000.00 | 172,537,320.00 | 211,687,165.34 | 1172.8% | - 193,637,165.34 |
| 023800000000 | State Economic Planning Commission | 502,000,000.00 | - | - | 0.0% | 502,000,000.00 |
| 023800100100 | State Economic Planning Commission | 502,000,000.00 | - | - | 0.0% | 502,000,000.00 |
| 025200000000 | Ministry of Water Resources | 41,280,610,000.00 | 64,660,631.00 | 131,040,661.00 | 0.3% | 41,149,569,339.00 |
| 025200100100 | Ministry of Water Resources | 1,505,110,000.00 | 1,216,900.00 | 1,216,900.00 | 0.1% | 1,503,893,100.00 |
| 025210200100 | Enugu State Water Corporation | 39,774,500,000.00 | 63,443,731.00 | 129,823,761.00 | 0.3% | 39,644,676,239.00 |
| 025210300100 | Enugu State Rural Water Suply and Sanitation Agency (EN | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 025300000000 | Ministry of Housing | 150,000,000,000.00 | 9,518,570,976.50 | 27,090,810,148.02 | 18.1% | 122,909,189,851.98 |
| 025300100100 | Ministry of Housing | 50,000,000,000.00 | 258,130,000.00 | 578,993,942.00 | 1.2% | 49,421,006,058.00 |
| 025301000100 | Enugu State Housing Development Corporation | 100,000,000,000.00 | 9,260,440,976.50 | 26,511,816,206.02 | 26.5% | 73,488,183,793.98 |
| 026000000000 | Ministry of Lands and Urban Development | 4,513,960,000.00 | 32,525,390.30 | 789,078,160.04 | 17.5% | 3,724,881,839.96 |
| 026000100100 | Ministry of Lands and Urban Development | 4,394,460,000.00 | 24,762,390.30 | 765,380,160.04 | 17.4% | 3,629,079,839.96 |
| 026000100200 | Office of the Surveyor General | 119,500,000.00 | 7,763,000.00 | 23,698,000.00 | 19.8% | 95,802,000.00 |
| 026400000000 | Ministry of Budget and Planning | 5,300,000,000.00 | - | - | 0.0% | 5,300,000,000.00 |
| 026400100100 | Ministry of Budget and Planning | 5,300,000,000.00 | - | - | 0.0% | 5,300,000,000.00 |
| 027000000000 | Ministry of Energy and Mineral Resources | 20,702,000,000.00 | 29,760,000.00 | 57,120,000.00 | 0.3% | 20,644,880,000.00 |
| 027000100100 | Ministry of Energy and Mineral Resources | 20,702,000,000.00 | 29,760,000.00 | 57,120,000.00 | 0.3% | 20,644,880,000.00 |
| 030000000000 | Law and Justice Sector | 518,530,000.00 | 184,911,620.96 | 395,350,889.75 | 76.2% | 123,179,110.25 |
| 031800000000 | The State Judiciary | 498,250,000.00 | 179,503,303.96 | 385,834,997.75 | 77.4% | 112,415,002.25 |
| 031805100100 | Enugu State High Court | 452,200,000.00 | 171,086,856.88 | 369,184,944.79 | 81.6% | 83,015,055.21 |
| 031805100200 | Enugu State Multi Door House | 11,050,000.00 | - | - | 0.0% | 11,050,000.00 |
| 031805200100 | Customary Court of Appeal | 35,000,000.00 | 8,416,447.08 | 16,650,052.96 | 47.6% | 18,349,947.04 |
| 032600000000 | Ministry of Justice | 20,280,000.00 | 5,408,317.00 | 9,515,892.00 | 46.9% | 10,764,108.00 |
| 032600100100 | Ministry of Justice | 19,940,000.00 | 5,307,217.00 | 9,330,492.00 | 46.8% | 10,609,508.00 |
| 032600700100 | Citizens' Rights and Mediation Centre | 340,000.00 | 101,100.00 | 185,400.00 | 54.5% | 154,600.00 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 040000000000 | Regional | 555,000,000.00 | 193,531,604.00 | 342,069,243.00 | 61.6% | 212,930,757.00 |
| 046500000000 | Enugu Capital Territory Development Authority | 555,000,000.00 | 193,531,604.00 | 342,069,243.00 | 61.6% | 212,930,757.00 |
| 046500100100 | Enugu Capital Territory Development Authority | 555,000,000.00 | 193,531,604.00 | 342,069,243.00 | 61.6% | 212,930,757.00 |
| 050000000000 | Social Sector | 24,297,036,000.00 | 2,982,543,675.15 | 10,060,804,232.02 | 41.4% | 14,236,231,767.98 |
| 051300000000 | Ministry of Youth and Sport | 1,159,502,000.00 | 2,610,000.00 | 8,980,000.00 | 0.8% | 1,150,522,000.00 |
| 051300100100 | Ministry of Youth and Sport | 14,502,000.00 | 2,610,000.00 | 8,980,000.00 | 61.9% | 5,522,000.00 |
| 051300200100 | Rangers Management Corporation | 1,145,000,000.00 | - | - | 0.0% | 1,145,000,000.00 |
| 051400000000 | Ministry of Children, Gender Affairs and Social Development | 15,315,000.00 | 2,991,600.00 | 4,277,800.00 | 27.9% | 11,037,200.00 |
| 051400100100 | Ministry of Children, Gender Affairs and Social Development | 15,315,000.00 | 2,991,600.00 | 4,277,800.00 | 27.9% | 11,037,200.00 |
| 051700000000 | Ministry of Education | 13,141,016,000.00 | 1,282,821,559.10 | 6,589,238,890.99 | 50.1% | 6,551,777,109.01 |
| 051700100100 | Ministry of Education | 113,650,000.00 | 12,370,000.00 | 175,348,500.00 | 154.3% | - 61,698,500.00 |
| 051700300100 | Enugu State Universal Basic Education Board | 3,508,400,000.00 | 300,000.00 | 3,337,500.00 | 0.1% | 3,505,062,500.00 |
| 051700800100 | Enugu State Library Board | 1,405,000.00 | - | 45,000.00 | 3.2% | 1,360,000.00 |
| 051700900100 | Examinations Development Centre | 1,000,000,000.00 | 425,545,600.00 | 921,059,046.30 | 92.1% | 78,940,953.70 |
| 051701000100 | Agency for Mass Literacy | 600,000.00 | 200.00 | 300.00 | 0.1% | 599,700.00 |
| 051701800100 | Enugu State Polytechnic Iwollo | 54,805,000.00 | 10,843,840.01 | 14,706,610.01 | 26.8% | 40,098,389.99 |
| 051701900100 | Enugu State College of Education (Technical) | 133,495,000.00 | 57,349,006.22 | 88,814,946.42 | 66.5% | 44,680,053.58 |
| 051702600100 | Enugu State University of Science and Technology (ESUT) | 4,926,780,000.00 | 309,567,710.00 | 2,365,249,104.00 | 48.0% | 2,561,530,896.00 |
| 051702600200 | ESUTH College of Medicine (Teaching Hospital) | 60,300,000.00 | 75,000.00 | 32,419,005.39 | 53.8% | 27,880,994.61 |
| 051702700100 | State University of Medical and Applied Sciences. Igbo- Eke | 828,700,000.00 | 135,730,176.82 | 391,590,746.82 | 47.3% | 437,109,253.18 |
| 051703100100 | Institute of Management and Technology (IMT) | 2,152,184,000.00 | 261,121,350.00 | 1,199,053,456.00 | 55.7% | 953,130,544.00 |
| 051705100100 | Post-Primary Schools Management Board (PPSMB) | 3,000,000.00 | 1,130,000.00 | 1,231,700,300.00 | 41056.7% | - 1,228,700,300.00 |
| 051705400100 | Enugu State Science Technical and Vocational Sch. Mgt. B | 18,000,000.00 | 816,000.00 | 1,352,000.00 | 7.5% | 16,648,000.00 |
| 051710300100 | Enugu State College of Health Technology, Oji River | 122,704,000.00 | 4,508,300.00 | 36,759,350.00 | 30.0% | 85,944,650.00 |
| 051710300200 | Enugu State College of Nursing Sciences and Health Techn | 61,473,000.00 | 12,878,900.00 | 28,216,050.00 | 45.9% | 33,256,950.00 |
| 051710300300 | Enugu State College of Nursing Sciences, Parklane/Awgu | 155,520,000.00 | 50,585,476.05 | 99,586,976.05 | 64.0% | 55,933,023.95 |
| 052100000000 | Ministry of Health | 4,989,423,000.00 | 597,297,800.97 | 1,275,669,226.36 | 25.6% | 3,713,753,773.64 |
| 052100100100 | Ministry of Health | 2,079,000,000.00 | 22,272,750.00 | 36,045,737.50 | 1.7% | 2,042,954,262.50 |
| 052100300100 | Enugu State Primary Healthcare Development Agency | 60,000,000.00 | 3,203,325.73 | 3,203,325.73 | 5.3% | 56,796,674.27 |
| 052102600100 | ESUT Teaching Hospital ParkLane, Enugu | 2,733,023,000.00 | 565,326,436.70 | 1,174,803,499.25 | 43.0% | 1,558,219,500.75 |
| 052110200100 | Enugu State Hospitals Management Board (SHB) | 117,400,000.00 | 6,495,288.54 | 61,616,663.88 | 52.5% | 55,783,336.12 |
| 053500000000 | Ministry of Environment and Climate Change | 4,898,190,000.00 | 1,039,212,120.92 | 2,060,221,923.41 | 42.1% | 2,837,968,076.59 |
| 053500100100 | Ministry of Environment and Climate Change | 24,100,000.00 | 89,331,499.50 | 187,648,321.00 | 778.6% | - 163,548,321.00 |
| 053505300100 | Enugu State Waste Management Authority (ESWAMA) | 2,415,000,000.00 | 689,171,356.98 | 1,402,863,451.58 | 58.1% | 1,012,136,548.42 |
| 053505400100 | Forestry Commission | 4,090,000.00 | 7,928,000.00 | 15,417,000.00 | 376.9% | - 11,327,000.00 |
| 053505400200 | Enugu State Structures for Signage and Advertisement Ag | 2,455,000,000.00 | 252,781,264.44 | 454,293,150.83 | 18.5% | 2,000,706,849.17 |
| 055100000000 | Ministry of Local Government, Rural Development and Ch | 93,590,000.00 | 57,610,594.16 | 122,416,391.26 | 130.8% | - 28,826,391.26 |
| 055100100100 | Ministry of Local Government, Rural Development and Ch | 76,890,000.00 | 48,695,006.16 | 110,199,303.26 | 143.3% | - 33,309,303.26 |
| 055100200100 | Fire Service Department | 16,700,000.00 | 8,915,588.00 | 12,217,088.00 | 73.2% | 4,482,912.00 |

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2025 Q2 - Total Revenue by Economic Classification

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|--|---------------------------|---------------------------|---------------------------------------|---|-----------------------------------|
| 1 | REVENUE | 939,084,000,000.00 | 124,163,888,999.25 | 215,700,470,529.49 | 23.0% | 723,383,529,470.51 |
| 11 | GOVERNMENT SHARE OF FAAC | 230,232,000,000.00 | 79,712,722,546.91 | 132,808,493,244.22 | 57.7% | 97,423,506,755.78 |
| 1101 | GOVERNMENT SHARE OF FAAC | 230,232,000,000.00 | 79,712,722,546.91 | 132,808,493,244.22 | 57.7% | 97,423,506,755.78 |
| 110101 | STATE GOVERNMENT SHARE OF STATUTORY REVENUES | 48,749,000,000.00 | 34,346,751,394.17 | 56,989,314,557.95 | 116.9% | - 8,240,314,557.95 |
| 11010101 | STATUTORY ALLOCATION | 48,749,000,000.00 | 34,346,751,394.17 | 56,989,314,557.95 | 116.9% | - 8,240,314,557.95 |
| 110102 | STATE GOVERNMENT SHARE OF VAT | 74,924,000,000.00 | 20,300,418,544.03 | 41,092,436,394.00 | 54.8% | 33,831,563,606.00 |
| 11010201 | SHARE OF VAT | 74,924,000,000.00 | 20,300,418,544.03 | 41,092,436,394.00 | 54.8% | 33,831,563,606.00 |
| 110103 | STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES | 106,559,000,000.00 | 25,065,552,608.71 | 34,726,742,292.27 | 32.6% | 71,832,257,707.73 |
| 11010302 | Excess Non Oil Revenue | 525,000,000.00 | - | 229,725,285.48 | 43.8% | 295,274,714.52 |
| 11010303 | Exchange Gain | 21,459,000,000.00 | 1,157,635,629.87 | 3,619,556,894.39 | 16.9% | 17,839,443,105.61 |
| 11010304 | Ecological Fund | 1,050,000,000.00 | 32,056,494.54 | 100,232,775.71 | 9.5% | 949,767,224.29 |
| 11010313 | State Infrastructure & Security | 80,000,000,000.00 | 22,763,491,399.63 | 28,601,329,237.47 | 35.8% | 51,398,670,762.53 |
| 11010399 | Other FAAC Distribution | 3,525,000,000.00 | 1,112,369,084.67 | 2,175,898,099.22 | 61.7% | 1,349,101,900.78 |
| 12 | INDEPENDENT REVENUE | 509,947,000,000.00 | 33,699,166,452.34 | 72,139,977,285.27 | 14.1% | 437,807,022,714.73 |
| 1201 | TAX REVENUE | 52,935,750,000.00 | 10,250,744,340.12 | 18,552,821,619.53 | 35.0% | 34,382,928,380.47 |
| 120101 | PERSONAL TAXES | 30,738,000,000.00 | 7,964,687,025.53 | 14,876,712,741.24 | 48.4% | 15,861,287,258.76 |
| 12010101 | Capital Gains Tax | 418,000,000.00 | 54,378,894.53 | 108,916,538.50 | 26.1% | 309,083,461.50 |
| 12010102 | Direct Assessment Tax (Current) | 12,020,000,000.00 | 1,291,053,216.67 | 2,351,920,067.42 | 19.6% | 9,668,079,932.58 |
| 12010103 | Direct Assessment Tax (Arrears/Late) | 230,000,000.00 | 76,899,475.00 | 123,745,639.00 | 53.8% | 106,254,361.00 |
| 12010104 | Pay As You Earn (PAYE) - Federal | 7,700,000,000.00 | 2,902,155,277.15 | 5,904,298,319.61 | 76.7% | 1,795,701,680.39 |
| 12010105 | Pay As You Earn (PAYE) - State (Adjustment Voucher) | 820,000,000.00 | 60,617,031.60 | 314,860,463.96 | 38.4% | 505,139,536.04 |
| 12010106 | Pay As You Earn (PAYE) - Local Government | 520,000,000.00 | 1,183,000.00 | 3,142,418.13 | 0.6% | 516,857,581.87 |
| 12010107 | Pay As You Earn (PAYE) - Companies | 9,000,000,000.00 | 3,574,378,513.44 | 6,063,056,976.74 | 67.4% | 2,936,943,023.26 |
| 12010109 | Penalties on Taxes | 30,000,000.00 | 4,021,617.14 | 6,772,317.88 | 22.6% | 23,227,682.12 |
| 120103 | OTHER TAXES | 22,197,750,000.00 | 2,286,057,314.59 | 3,676,108,878.29 | 16.6% | 18,521,641,121.71 |
| 12010301 | Pools Betting Tax (Current) | 800,000.00 | 560,114.66 | 560,114.66 | 70.0% | 239,885.34 |
| 12010303 | 5% Withholding Tax on Payment to Contractors | 821,000,000.00 | 169,044,882.99 | 446,444,499.16 | 54.4% | 374,555,500.84 |
| 12010304 | 10% Withholding Tax on Dividends | 620,000,000.00 | 669,631,350.84 | 809,943,724.10 | 130.6% | - 189,943,724.10 |
| 12010305 | 10% Withholding Tax on Bank Interest | 2,200,000,000.00 | 1,035,676,918.77 | 1,733,250,299.46 | 78.8% | 466,749,700.54 |
| 12010306 | 10% Withholding Tax on Rent | 70,000,000.00 | 10,794,083.25 | 30,914,202.78 | 44.2% | 39,085,797.22 |
| 12010307 | 10% Withholding Tax on Royalty | 10,000,000.00 | 1,436,146.64 | 4,211,637.00 | 42.1% | 5,788,363.00 |
| 12010308 | 10% Withholding Tax on Director's Fees | 30,000,000.00 | 4,439,974.38 | 17,790,914.86 | 59.3% | 12,209,085.14 |
| 12010312 | Enugu State Property and Land Use Tax | 15,000,000,000.00 | 291,793,536.92 | 491,041,827.16 | 3.3% | 14,508,958,172.84 |
| 12010314 | Mortuary Levy | 3,000,000.00 | 881,780.00 | 2,177,240.00 | 72.6% | 822,760.00 |
| 12010315 | Infrastructural Development Levy | 3,221,950,000.00 | 50,335,870.85 | 86,300,953.72 | 2.7% | 3,135,649,046.28 |
| 12010316 | 10% Withholding Tax on Consultancy | 1,000,000.00 | 1,912,204.22 | 2,062,684.67 | 206.3% | - 1,062,684.67 |
| 12010317 | Sports Betting Proprietors Lucky Tax | 200,000,000.00 | 49,550,451.07 | 51,410,780.72 | 25.7% | 148,589,219.28 |
| 12010318 | Loto Proprietors Weekly Tax | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 1202 | NON-TAX REVENUE | 457,011,250,000.00 | 23,448,422,112.22 | 53,587,155,665.74 | 11.7% | 403,424,094,334.26 |
| 120201 | LICENCES - GENERAL | 1,177,900,000.00 | 285,383,536.38 | 494,636,652.37 | 42.0% | 683,263,347.63 |
| 12020105 | RADIO/TELEVISION STATION LICENSES | 70,000,000.00 | 70,597,176.81 | 70,597,176.81 | 100.9% | - 597,176.81 |
| 12020122 | HUNTING PERMITS | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020132 | MOTOR VEHICLE LICENSES | 420,000,000.00 | 95,226,225.00 | 218,414,400.00 | 52.0% | 201,585,600.00 |
| 12020133 | DRIVERS' LICENSES | 420,000,000.00 | 15,075,200.00 | 18,355,200.00 | 4.4% | 401,644,800.00 |
| 12020136 | HEALTH FACILITIES LICENSES | 2,000,000.00 | 1,141,000.00 | 1,156,000.00 | 57.8% | 844,000.00 |
| 12020138 | Forestry Licences | 1,000,000.00 | 570,000.00 | 1,270,000.00 | 127.0% | - 270,000.00 |
| 12020142 | Newspapers Vendors Licence | 100,000.00 | - | 100.00 | 0.1% | 99,900.00 |
| 12020144 | Gaming Licenses (Arrears) | 50,000.00 | - | 20,000.00 | 40.0% | 30,000.00 |
| 12020145 | Pools Agents Licenses (Current) | 100,000.00 | 35,929.98 | 41,429.98 | 41.4% | 58,570.02 |
| 12020146 | Pools Agents Licenses (Arrears) | 500,000.00 | 250,048.39 | 255,048.39 | 51.0% | 244,951.61 |
| 12020150 | Pools Proprietor Licenses | 15,000,000.00 | 33,468,711.40 | 40,468,711.40 | 269.8% | - 25,468,711.40 |
| 12020151 | Pool Betting and Casino Licenses | 2,000,000.00 | - | 734,917.76 | 36.7% | 1,265,082.24 |
| 12020157 | Renewal of Mass Transit Operators Licenses | 9,000,000.00 | 1,436,868.00 | 1,636,868.00 | 18.2% | 7,363,132.00 |
| 12020158 | Motorcycle Licenses | 50,000,000.00 | 46,138,533.87 | 46,138,533.87 | 92.3% | 3,861,466.13 |
| 12020181 | License for Water Producing Companies | 650,000.00 | 50,000.00 | 50,000.00 | 7.7% | 600,000.00 |
| 12020184 | Buthers Licences | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020189 | Renewal of License for Water Producing Companies | 2,250,000.00 | 430,000.00 | 430,000.00 | 19.1% | 1,820,000.00 |
| 12020191 | Loto Proprietors License | 2,000,000.00 | 1,000,000.00 | 1,000,000.00 | 50.0% | 1,000,000.00 |
| 12020192 | Loto Ageat License | 20,000,000.00 | - | 19,500,000.00 | 97.5% | - 500,000.00 |
| 12020193 | Sport Betting Proprietor s License | 15,000,000.00 | 7,781,225.52 | 15,531,225.52 | 103.5% | - 531,225.52 |
| 12020195 | Permit Licences and Concession | 145,150,000.00 | 12,182,617.41 | 59,037,040.64 | 40.7% | 86,112,959.36 |
| 120204 | FEES - GENERAL | 94,290,370,000.00 | 18,716,685,731.04 | 26,892,388,214.39 | 28.5% | 67,397,981,785.61 |
| 12020401 | COURT FEES | 35,000,000.00 | 8,416,447.08 | 16,650,052.96 | 47.6% | 18,349,947.04 |
| 12020402 | E-Ticketing on Daily Toll on all Commerical Vehicles/ Keke | 800,000,000.00 | 26,694,050.00 | 44,064,698.20 | 5.5% | 755,935,301.80 |
| 12020403 | Biometric Fees | 7,500,000.00 | 1,430,401.50 | 1,430,401.50 | 19.1% | 6,069,598.50 |
| 12020405 | Enugu Air | 15,654,900,000.00 | - | 116,607,761.17 | 0.7% | 15,538,292,238.83 |
| 12020406 | Intracity Mass Transit Buses | 10,240,000,000.00 | 319,653,166.29 | 511,995,215.35 | 5.0% | 9,728,004,784.65 |
| 12020407 | Transport Terminals | 20,000,000,000.00 | 1,287,723,474.00 | 1,326,035,824.00 | 6.6% | 18,673,964,176.00 |
| 12020408 | Logistics Hubs | 126,000,000.00 | - | - | 0.0% | 126,000,000.00 |
| 12020410 | ELECTRICAL INSPECTORATE FEES | 765,836,000.00 | - | - | 0.0% | 765,836,000.00 |
| 12020411 | Change of Ownership (Vehicle Test & Drivers Test) | 10,000,000.00 | - | 676,803.18 | 6.8% | 9,323,196.82 |
| 12020412 | RESEARCH TESTING FEES | 25,000,000.00 | 4,831,250.00 | 9,376,250.00 | 37.5% | 15,623,750.00 |
| 12020414 | Water Tanker Vendor Fees | 350,000,000.00 | 15,860,932.75 | 26,619,332.75 | 7.6% | 323,380,667.25 |
| 12020416 | Water Connection | 194,000,000.00 | 15,860,932.75 | 35,860,932.75 | 18.5% | 158,139,067.25 |
| 12020417 | CONTRACTOR REGISTRATION FEES | 93,589,000.00 | 9,054,465.00 | 22,394,815.00 | 23.9% | 71,194,185.00 |
| 12020421 | Consent Fee | 377,719,000.00 | 80,134,731.50 | 92,388,631.50 | 24.5% | 285,330,368.50 |
| 12020422 | Survey Fee | 817,545,000.00 | 104,996,800.00 | 116,806,800.00 | 14.3% | 700,738,200.00 |
| 12020423 | Fencing Fees | 580,803,000.00 | 1,914,528,799.00 | 1,927,948,949.00 | 331.9% | - 1,347,145,949.00 |
| 12020424 | ACCREDITATION FEES | 9,365,000.00 | 767,257.50 | 1,502,495.00 | 16.0% | 7,862,505.00 |
| 12020426 | COURT SUMMONS FEES | 1,300,000.00 | - | - | 0.0% | 1,300,000.00 |
| 12020427 | TENDER FEES | 1,468,125,000.00 | 124,861,904.59 | 400,775,733.28 | 27.3% | 1,067,349,266.72 |
| 12020428 | FIRE SAFETY CERTIFICATE FEES | 500,000.00 | - | 5,000.00 | 1.0% | 495,000.00 |
| 12020429 | Plan Approval Fee | 146,034,000.00 | 1,885,180,900.00 | 1,889,081,450.00 | 1293.6% | - 1,743,047,450.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|----------|---|----------------------|---------------------|---------------------------------------|---|-----------------------------------|
| 12020430 | PROFESSIONAL REGISTRATION FEES | 200,000.00 | 86,408.40 | 86,408.40 | 43.2% | 113,591.60 |
| 12020431 | ENVIRONMENTAL IMPACT ASSESSMENT FEES | 6,500,000.00 | 4,897,188.00 | 8,768,188.00 | 134.9% | - 2,268,188.00 |
| 12020432 | Postgraduate Ph.D. Fees | 255,341,000.00 | - | 42,680,000.00 | 16.7% | 212,661,000.00 |
| 12020433 | Development Levy (Other Programme) | 360,650,000.00 | - | 350,940,400.00 | 97.3% | 9,709,600.00 |
| 12020434 | Sanitation Fees | 2,000,000,000.00 | 573,791,871.98 | 1,090,764,300.08 | 54.5% | 909,235,699.92 |
| 12020435 | Signages Fee | 1,873,000,000.00 | 18,042,509.44 | 166,484,148.44 | 8.9% | 1,706,515,851.56 |
| 12020436 | BILL BOARD ADVERTISEMENT FEES | 477,000,000.00 | 234,223,655.00 | 287,197,902.39 | 60.2% | 189,802,097.61 |
| 12020437 | DEEDS REGISTRATION FEES | 50,000,000.00 | 30,000.00 | 30,000.00 | 0.1% | 49,970,000.00 |
| 12020438 | SURVEY/ PLANNING/ BUILDING FEES | 930,600,000.00 | 180,361,500.00 | 329,069,989.00 | 35.4% | 601,530,011.00 |
| 12020440 | MEDICAL CONSULTANCY FEES | 4,200,000.00 | - | - | 0.0% | 4,200,000.00 |
| 12020441 | LABORATORY FEES | 343,974,000.00 | 6,495,288.54 | 72,968,976.54 | 21.2% | 271,005,023.46 |
| 12020442 | ASSOCIATION FEES | 9,503,000.00 | 5,000,000.00 | 9,050,000.00 | 95.2% | 453,000.00 |
| 12020446 | AGRICULTURAL/VETINARY SERVICES FEES | 55,000,000.00 | 6,094,000.00 | 6,586,000.00 | 12.0% | 48,414,000.00 |
| 12020447 | LAND USE FEES | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 12020448 | DEVELOPMENT LEVIES | 23,875,000.00 | 430,000.00 | 3,391,300.00 | 14.2% | 20,483,700.00 |
| 12020449 | BUSINESS/TRADE OPERATING FEES | 20,000,000.00 | 94,516,391.38 | 97,727,891.38 | 488.6% | - 77,727,891.38 |
| 12020450 | INSPECTION FEES | 589,810,000.00 | 658,030,273.00 | 935,014,742.00 | 158.5% | - 345,204,742.00 |
| 12020451 | TIMBER & FOREST FEES | 20,702,000,000.00 | 29,760,000.00 | 57,120,000.00 | 0.3% | 20,644,880,000.00 |
| 12020452 | EXAMINATION FEES | 1,066,705,000.00 | 428,278,600.00 | 948,824,146.30 | 88.9% | 117,880,853.70 |
| 12020453 | APPLICATIONS FEES | 432,651,000.00 | - | - | 0.0% | 432,651,000.00 |
| 12020454 | PARKING FEES | 50,000,000.00 | 13,170,104.00 | 13,240,104.00 | 26.5% | 36,759,896.00 |
| 12020455 | Registration of Motor Vehicles Fees | 290,000,000.00 | 58,114,200.56 | 58,125,540.56 | 20.0% | 231,874,459.44 |
| 12020456 | Road Traffic Exam Fees | 2,000,000.00 | 532,889.83 | 576,089.83 | 28.8% | 1,423,910.17 |
| 12020457 | Motor Vehicle New Number Plates | 820,000,000.00 | 25,920,108.40 | 25,920,108.40 | 3.2% | 794,079,891.60 |
| 12020464 | Fees for Registration of Non Formal Learning Center | 300,000.00 | 200.00 | 200.00 | 0.1% | 299,800.00 |
| 12020465 | Renewal of Non Formal Learning Center | 200,000.00 | - | 100.00 | 0.1% | 199,900.00 |
| 12020468 | Legacy Estate Development Fee | 10,000,000.00 | 3,014,097.00 | 5,020,597.00 | 50.2% | 4,979,403.00 |
| 12020469 | Registration of Estate Developer | 750,000.00 | - | - | 0.0% | 750,000.00 |
| 12020471 | Computerization Fee | 267,940,000.00 | 20,170,050.00 | 119,527,600.00 | 44.6% | 148,412,400.00 |
| 12020473 | Registration of Vocational Centre | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020475 | Registration of Private School | 15,000,000.00 | - | 6,820,000.00 | 45.5% | 8,180,000.00 |
| 12020476 | Renewal of Registration of Private School | 45,750,000.00 | - | 45,703,000.00 | 99.9% | 47,000.00 |
| 12020477 | Application Form Fees from Private School | 31,300,000.00 | 9,510,000.00 | 115,781,000.00 | 369.9% | - 84,481,000.00 |
| 12020483 | Registration of Youth Clubs and Orgnisations | 200,000.00 | 50,000.00 | 80,000.00 | 40.0% | 120,000.00 |
| 12020484 | Renewal of Youth Clubs and Organisations | 100,000.00 | 20,000.00 | 50,000.00 | 50.0% | 50,000.00 |
| 12020486 | Course Fees from train the Trainers Programmes | 1,000,000,000.00 | - | 660,915,221.90 | 66.1% | 339,084,778.10 |
| 12020487 | Registration Fees of Hospital | 12,000,000.00 | - | 1,497,500.00 | 12.5% | 10,502,500.00 |
| 12020488 | Renewal Registration Fees of Hospital | 40,000,000.00 | 14,174,275.00 | 23,852,275.00 | 59.6% | 16,147,725.00 |
| 12020491 | Tuition Fees | 4,625,688,000.00 | 508,241,234.32 | 2,923,778,543.72 | 63.2% | 1,701,909,456.28 |
| 12020493 | Immunization Fees | 168,000.00 | - | - | 0.0% | 168,000.00 |
| 12020494 | Pre-qualification/Processing Fees | 4,319,000.00 | 3,823,133,600.00 | 3,823,296,100.00 | 88522.7% | - 3,818,977,100.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|---------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 12020495 | Certificate of Recognition Fees | 3,500,000.00 | 300,000.00 | 3,800,000.00 | 108.6% | - 300,000.00 |
| 12020496 | Clearance Fees for Ofala Festivals | 320,000.00 | 340,168.15 | 660,168.15 | 206.3% | - 340,168.15 |
| 12020497 | Medical Ward Fees | 195,653,000.00 | - | 14,494,000.00 | 7.4% | - 181,159,000.00 |
| 12020498 | Right of Way Permit Fees/Cutting of Road | 75,700,000.00 | - | 1,450,000.00 | 1.9% | - 74,250,000.00 |
| 12020499 | Other Fees | 5,893,657,000.00 | 6,199,961,606.08 | 8,100,874,527.66 | 137.5% | - 2,207,217,527.66 |
| 120205 | FINES - GENERAL | 125,324,000.00 | 22,305,091.00 | 27,186,390.65 | 21.7% | 98,137,609.35 |
| 12020501 | Penalty for Offences - General | 62,375,000.00 | 8,629,275.00 | 8,993,925.00 | 14.4% | - 53,381,075.00 |
| 12020502 | Court Fines | 12,000,000.00 | - | 783,020.00 | 6.5% | - 11,216,980.00 |
| 12020503 | Travelers Manifest Offence Fines | 32,000,000.00 | 1,488,300.00 | 4,200,929.65 | 13.1% | - 27,799,070.35 |
| 12020506 | Conservation Offences Fines | 500,000.00 | 2,723,516.00 | 2,723,516.00 | 544.7% | - 2,223,516.00 |
| 12020512 | Damage to Public Property (Roads, Electric Fixture etc) | 3,500,000.00 | 2,692,500.00 | 3,517,500.00 | 100.5% | - 17,500.00 |
| 12020520 | Contravention Fines | 9,759,000.00 | 6,690,500.00 | 6,790,500.00 | 69.6% | - 2,968,500.00 |
| 12020531 | Forest Offences Fines | 190,000.00 | 81,000.00 | 81,000.00 | 42.6% | - 109,000.00 |
| 12020546 | Fines from Non Compliance on Plan Approval | 5,000,000.00 | - | 96,000.00 | 1.9% | - 4,904,000.00 |
| 120206 | SALES - GENERAL | 345,693,571,000.00 | 3,846,823,856.63 | 21,725,523,491.10 | 6.3% | 323,968,047,508.90 |
| 12020601 | Sales of Journal & Publications | 48,033,000.00 | 6,562,000.00 | 13,527,000.00 | 28.2% | - 34,506,000.00 |
| 12020602 | Water Rate Unmetered | 2,755,100,000.00 | 15,860,932.75 | 51,198,662.75 | 1.9% | - 2,703,901,337.25 |
| 12020603 | Water Rate Metered | 470,000,000.00 | 15,860,932.75 | 15,900,932.75 | 3.4% | - 454,099,067.25 |
| 12020604 | SALES OF ID CARDS | 211,575,000.00 | - | 163,967.50 | 0.1% | - 211,411,032.50 |
| 12020605 | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS | 2,334,000.00 | 2,770,000.00 | 2,770,000.00 | 118.7% | - 436,000.00 |
| 12020610 | PROCEEDS FROM SALES OF FARM PRODUCE | 7,500,000.00 | 8,038,402.51 | 8,047,402.51 | 107.3% | - 547,402.51 |
| 12020612 | PROCEEDS FROM SALES OF GOVT. VEHICLES | 120,000,000.00 | 8,766,200.00 | 38,766,200.00 | 32.3% | - 81,233,800.00 |
| 12020613 | PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS | 18,000,000.00 | - | - | 0.0% | - 18,000,000.00 |
| 12020614 | Sale of Land for Housing Development | 49,964,750,000.00 | 258,130,000.00 | 471,517,892.00 | 0.9% | - 49,493,232,108.00 |
| 12020616 | Sale of Old Newspapers | 4,000,000.00 | - | 2,400.00 | 0.1% | - 3,997,600.00 |
| 12020617 | Sales of Players | 300,000,000.00 | - | - | 0.0% | - 300,000,000.00 |
| 12020619 | Sale of Photographs | 52,000.00 | - | - | 0.0% | - 52,000.00 |
| 12020623 | Sale of form for Housing Loan to Civil Servants | 4,500,000.00 | - | - | 0.0% | - 4,500,000.00 |
| 12020629 | Sales of Buckets/Bags | 50,000,000.00 | 10,268,500.00 | 33,973,000.00 | 67.9% | - 16,027,000.00 |
| 12020639 | Sale of Land, Housing and Estate | 93,910,051,000.00 | 421,550.00 | 17,082,109,545.02 | 18.2% | - 76,827,941,454.98 |
| 12020653 | Sale of Registration Forms | 10,250,000.00 | - | - | 0.0% | - 10,250,000.00 |
| 12020659 | Sales of Layout Plans | 197,141,700,000.00 | 3,161,444,804.05 | 3,540,268,324.05 | 1.8% | - 193,601,431,675.95 |
| 12020662 | Sales of Enugu State Law Books | 1,600,000.00 | 171,820.00 | 370,820.00 | 23.2% | - 1,229,180.00 |
| 12020665 | Sale of Forest Produce | 2,500,000.00 | 7,197,000.00 | 13,826,000.00 | 553.0% | - 11,326,000.00 |
| 12020683 | Sale of Motor Tickets | 430,000,000.00 | 296,615,263.19 | 383,852,833.14 | 89.3% | - 46,147,166.86 |
| 12020688 | Sale of Livestock Products | 100,000,000.00 | 3,898,000.00 | 4,898,000.00 | 4.9% | - 95,102,000.00 |
| 12020690 | Sale of Planting Materials (Food Crop) | 16,768,000.00 | 1,676,000.00 | 3,176,000.00 | 18.9% | - 13,592,000.00 |
| 12020698 | Sale of Schools Registration Form | 15,000,000.00 | 4,945,400.00 | 5,283,400.00 | 35.2% | - 9,716,600.00 |
| 12020699 | Others Sales | 109,858,000.00 | 44,197,051.38 | 55,871,111.38 | 50.9% | - 53,986,888.62 |
| 120207 | EARNINGS - GENERAL | 1,389,687,000.00 | 184,788,692.18 | 1,555,597,752.02 | 111.9% | 165,910,752.02 |
| 12020701 | Earnings from Consultancy Services | 1,566,000.00 | - | - | 0.0% | - 1,566,000.00 |
| 12020703 | Earnings from Hire of Plants and Equipment | 110,907,000.00 | - | - | 0.0% | - 110,907,000.00 |
| 12020704 | Earnings from the Use of Govt. Vehicle | 1,000,000.00 | - | 50,000.00 | 5.0% | - 950,000.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 12020705 | Earnings from the Use of Govt. Halls | 9,103,000.00 | 5,257,000.00 | 5,740,000.00 | 63.1% | 3,363,000.00 |
| 12020707 | Earnings from Government House Clinic | 4,725,000.00 | 455,000.00 | 1,029,200.00 | 21.8% | 3,695,800.00 |
| 12020708 | Earnings from Agricultural Produce | 54,000,000.00 | - | 2.00 | 0.0% | 53,999,998.00 |
| 12020710 | Earnings from Guest Houses | 556,000.00 | - | - | 0.0% | 556,000.00 |
| 12020711 | Earnings from Commercial Activities | 1,016,305,000.00 | 625,472.18 | 726,409.68 | 0.1% | 1,015,578,590.32 |
| 12020778 | Earnings from Hall Hire | 3,000,000.00 | 1,130,000.00 | 1,231,700,300.00 | 41056.7% | - 1,228,700,300.00 |
| 12020788 | Earnings from Cards and Lucky Games (Lottery) | 55,000.00 | 20,000.00 | 40,000.00 | 72.7% | 15,000.00 |
| 12020790 | Earnings from State Cultural Troupes | 2,500,000.00 | 750,000.00 | 1,905,000.00 | 76.2% | 595,000.00 |
| 12020799 | Other Earnings | 185,970,000.00 | 176,551,220.00 | 314,406,840.34 | 169.1% | - 128,436,840.34 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 188,512,000.00 | 20,354,344.22 | 61,265,328.52 | 32.5% | 127,246,671.48 |
| 12020803 | Rent on Govt. Buildings | 137,262,000.00 | 20,197,395.27 | 60,997,134.57 | 44.4% | 76,264,865.43 |
| 12020806 | Rent on Senior Staff Quarters | 150,000.00 | 56,000.00 | 56,000.00 | 37.3% | 94,000.00 |
| 12020822 | Rent on Canteens | 1,100,000.00 | 100,948.95 | 212,193.95 | 19.3% | 887,806.05 |
| 12020826 | Other Rents | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 3,908,222,000.00 | 209,366,721.30 | 359,416,590.81 | 9.2% | 3,548,805,409.19 |
| 12020903 | Rents & Premium on the Allocation of Land | 1,880,000,000.00 | 1,348,000.00 | 1,648,000.00 | 0.1% | 1,878,352,000.00 |
| 12020907 | Current (Ground Rent) | 1,708,222,000.00 | 186,806,675.30 | 334,570,612.32 | 19.6% | 1,373,651,387.68 |
| 12020908 | Arrears (Ground Rent) | 70,000,000.00 | 421,200.00 | 2,407,132.49 | 3.4% | 67,592,867.51 |
| 12020909 | Penalties (Ground Rent) | 250,000,000.00 | 20,790,846.00 | 20,790,846.00 | 8.3% | 229,209,154.00 |
| 120210 | REPAYMENTS - GENERAL | 10,074,861,000.00 | 162,714,139.47 | 2,471,141,245.88 | 24.5% | 7,603,719,754.12 |
| 12021005 | Other Refunds | 74,861,000.00 | - | - | 0.0% | 74,861,000.00 |
| 12021014 | Recovery from back duty assessment | 10,000,000,000.00 | 162,714,139.47 | 2,471,141,245.88 | 24.7% | 7,528,858,754.12 |
| 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 | 2,116,000.00 | - | - | 0.0% | 2,116,000.00 |
| 12021201 | Interest on Bank Deposit | 2,116,000.00 | - | - | 0.0% | 2,116,000.00 |
| 13 | AID AND GRANTS | 8,302,000,000.00 | - | - | 0.0% | 8,302,000,000.00 |
| 1301 | AID | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 130102 | FOREIGN AIDS | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 13010202 | CAPITAL FOREIGN AIDS | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 1302 | GRANTS | 7,802,000,000.00 | - | - | 0.0% | 7,802,000,000.00 |
| 130201 | DOMESTIC GRANTS | 6,502,000,000.00 | - | - | 0.0% | 6,502,000,000.00 |
| 13020101 | CURRENT DOMESTIC GRANTS | 359,000,000.00 | - | - | 0.0% | 359,000,000.00 |
| 13020102 | CAPITAL DOMESTIC GRANTS | 6,143,000,000.00 | - | - | 0.0% | 6,143,000,000.00 |
| 130202 | FOREIGN GRANTS | 1,300,000,000.00 | - | - | 0.0% | 1,300,000,000.00 |
| 13020202 | CAPITAL FOREIGN GRANTS | 1,300,000,000.00 | - | - | 0.0% | 1,300,000,000.00 |
| 14 | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 190,603,000,000.00 | 10,752,000,000.00 | 10,752,000,000.00 | 5.6% | 179,851,000,000.00 |
| 1403 | LOANS/ BORROWINGS RECEIPT | 190,603,000,000.00 | 10,752,000,000.00 | 10,752,000,000.00 | 5.6% | 179,851,000,000.00 |
| 140301 | DOMESTIC LOANS/ BORROWINGS RECEIPT | 55,000,000,000.00 | - | - | 0.0% | 55,000,000,000.00 |
| 14030101 | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 50,000,000,000.00 | - | - | 0.0% | 50,000,000,000.00 |
| 14030102 | DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES | 5,000,000,000.00 | - | - | 0.0% | 5,000,000,000.00 |
| 140302 | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | 135,603,000,000.00 | 10,752,000,000.00 | 10,752,000,000.00 | 7.9% | 124,851,000,000.00 |
| 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 125,603,000,000.00 | 10,752,000,000.00 | 10,752,000,000.00 | 8.6% | 114,851,000,000.00 |
| 14030202 | INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES | 10,000,000,000.00 | - | - | 0.0% | 10,000,000,000.00 |

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Total Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 971,084,000,000.00 | 54,073,753,891.99 | 121,651,475,393.85 | 12.5% | 849,432,524,606.15 |
| 010000000000 | Administration Sector | 111,795,621,094.00 | 7,663,108,556.20 | 12,949,672,958.04 | 11.6% | 98,845,948,135.96 |
| 011100000000 | Governor's Office | 86,786,869,010.00 | 4,800,611,187.45 | 6,847,527,381.51 | 7.9% | 79,939,341,628.49 |
| 011100100100 | Office of the Executive Governor | 49,219,438,200.00 | 4,626,374,711.51 | 6,328,051,265.57 | 12.9% | 42,891,386,934.43 |
| 011100100200 | Office of the Deputy Governor | 638,011,810.00 | 136,754,893.94 | 180,764,593.94 | 28.3% | 457,247,216.06 |
| 011100300100 | Boundary Adjustment Commission | 8,050,000.00 | - | - | 0.0% | 8,050,000.00 |
| 011100800100 | Enugu State Emergency Management Agency | 168,902,000.00 | 900,304.00 | 900,304.00 | 0.5% | 168,001,696.00 |
| 011100900100 | Council for Privatization and Commercialization | 19,650,000.00 | - | - | 0.0% | 19,650,000.00 |
| 011101000100 | Dept of Due Process and Budget Monitoring | 39,926,000.00 | - | - | 0.0% | 39,926,000.00 |
| 011101800100 | Enugu State Social Investment Agency | 2,750,000.00 | - | - | 0.0% | 2,750,000.00 |
| 011103300100 | Enugu State Action Committee on Aids (ENSACA) | 58,955,000.00 | 901,278.00 | 901,278.00 | 1.5% | 58,053,722.00 |
| 01110100100 | Project Development and Implementation Dept. | 735,520,000.00 | - | - | 0.0% | 735,520,000.00 |
| 011118400100 | Volunteer Service Agency | 12,250,000.00 | - | - | 0.0% | 12,250,000.00 |
| 011105200100 | SERVICOM | 30,450,000.00 | - | - | 0.0% | 30,450,000.00 |
| 011105300100 | State Electricity Regulatory Commission | 852,966,000.00 | - | - | 0.0% | 852,966,000.00 |
| 011105400100 | Enugu New City Corporation | 15,000,000,000.00 | - | 30,000,000.00 | 0.2% | 14,970,000,000.00 |
| 011105500100 | Enugu State Geographical Information System (ENGIS) | 20,000,000,000.00 | 35,680,000.00 | 306,909,940.00 | 1.5% | 19,693,090,060.00 |
| 016100000000 | Office of the Secretary to the State Government | 3,416,153,416.00 | 36,732,517.65 | 67,184,622.73 | 2.0% | 3,348,968,793.27 |
| 016100100100 | Office of the Secretary to the State Government | 2,499,660,240.00 | 9,769,269.24 | 30,794,173.84 | 1.2% | 2,468,866,066.16 |
| 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 | 111,537,654.00 | 3,694,645.19 | 9,340,698.60 | 8.4% | 102,196,955.40 |
| 016102100200 | Enugu State Liaison Office, Abuja | 106,795,522.00 | 23,268,603.22 | 27,049,750.29 | 25.3% | 79,745,771.71 |
| 016103700100 | Muslim Pilgrims Board | 70,100,000.00 | - | - | 0.0% | 70,100,000.00 |
| 016103800100 | Christian Pilgrims Board | 609,000,000.00 | - | - | 0.0% | 609,000,000.00 |
| 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) | 3,447,550,000.00 | 91,169,942.21 | 140,651,807.79 | 4.1% | 3,306,898,192.21 |
| 011200300100 | Enugu State House of Assembly (The Legislature) | 3,427,050,000.00 | 91,169,942.21 | 140,651,807.79 | 4.1% | 3,286,398,192.21 |
| 011200400100 | Enugu State House of Assembly Service Commission | 20,500,000.00 | - | - | 0.0% | 20,500,000.00 |
| 012300000000 | Ministry of Information and Communication | 1,560,645,052.00 | 119,349,591.83 | 193,492,354.16 | 12.4% | 1,367,152,697.84 |
| 012300100100 | Ministry of Information and Communication | 394,623,600.00 | 40,145,168.20 | 52,146,713.91 | 13.2% | 342,476,886.09 |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV | 818,347,800.00 | 51,450,000.00 | 102,900,000.00 | 12.6% | 715,447,800.00 |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press) | 164,922,152.00 | 6,239,142.58 | 9,009,092.42 | 5.5% | 155,913,059.58 |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star) | 182,751,500.00 | 21,515,281.05 | 29,436,547.83 | 16.1% | 153,314,952.17 |
| 012500000000 | Office of the Head of State Civil Service | 14,593,356,582.00 | 2,437,075,723.79 | 5,403,028,511.49 | 37.0% | 9,190,328,070.51 |
| 012500100100 | Office of the Head of State Civil Service | 14,575,126,582.00 | 2,436,975,613.04 | 5,402,928,400.74 | 37.1% | 9,172,198,181.26 |
| 012500500100 | Establishment, Pension and Training | 13,350,000.00 | 100,110.75 | 100,110.75 | 0.7% | 13,249,889.25 |
| 012500500200 | Public Service Department | 4,880,000.00 | - | - | 0.0% | 4,880,000.00 |
| 014000000000 | Auditor General | 294,973,210.00 | 15,177,515.66 | 21,733,887.50 | 7.4% | 273,239,322.50 |
| 014000100100 | Office of the State Auditor General | 195,889,336.00 | 8,572,681.59 | 12,308,908.68 | 6.3% | 183,580,427.32 |
| 014000200100 | Office of the Auditor General for Local Government | 99,083,874.00 | 6,604,834.07 | 9,424,978.82 | 9.5% | 89,658,895.18 |
| 014700000000 | Civil Service Commission (CSC) | 263,345,600.00 | 13,447,606.05 | 21,675,019.48 | 8.2% | 241,670,580.52 |
| 014700100100 | Civil Service Commission | 263,345,600.00 | 13,447,606.05 | 21,675,019.48 | 8.2% | 241,670,580.52 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 014900000000 | Local Government Service Commission | 143,916,664.00 | 76,472,250.26 | 154,463,654.70 | 107.3% | - 10,546,990.70 |
| 014900100100 | Local Government Service Commission | 77,516,664.00 | 872,250.26 | 3,263,654.70 | 4.2% | 74,253,009.30 |
| 014900200100 | Local Government Pension Board | 66,400,000.00 | 75,600,000.00 | 151,200,000.00 | 227.7% | - 84,800,000.00 |
| 014800000000 | Enugu State Independent Electoral Commission | 469,810,650.00 | 11,129,203.02 | 30,926,670.84 | 6.6% | 438,883,979.16 |
| 014800100100 | Enugu State Independent Electoral Commission | 469,810,650.00 | 11,129,203.02 | 30,926,670.84 | 6.6% | 438,883,979.16 |
| 016600000000 | Ministry of Human Development and Poverty Eradication | 597,220,970.00 | 57,628,414.08 | 61,755,072.47 | 10.3% | 535,465,897.53 |
| 016600100100 | Ministry of Human Development and Poverty Eradication | 597,220,970.00 | 57,628,414.08 | 61,755,072.47 | 10.3% | 535,465,897.53 |
| 016700000000 | Ministry of Special Duties | 221,779,940.00 | 4,314,604.20 | 7,233,975.37 | 3.3% | 214,545,964.63 |
| 016700100100 | Ministry of Special Duties | 221,779,940.00 | 4,314,604.20 | 7,233,975.37 | 3.3% | 214,545,964.63 |
| 020000000000 | Economic Sector | 450,018,855,056.00 | 22,682,797,974.69 | 59,432,810,784.31 | 13.2% | 390,586,044,271.69 |
| 021500000000 | Ministry of Agriculture and Agro-Industrialization | 82,336,841,400.00 | 1,530,183,046.50 | 1,890,725,136.04 | 2.3% | 80,446,116,263.96 |
| 021500100100 | Ministry of Agriculture and Agro-Industrialization | 81,091,430,400.00 | 1,530,183,046.50 | 1,890,725,136.04 | 2.3% | 79,200,705,263.96 |
| 021502600100 | Veterinary School, Achi | 3,900,000.00 | - | - | 0.0% | 3,900,000.00 |
| 021510200100 | Enugu State Agricultural Development Programme (ENADEP) | 10,346,000.00 | - | - | 0.0% | 10,346,000.00 |
| 021510400100 | Fertilizer Procurement and Distribution Company Ltd | 2,400,000.00 | - | - | 0.0% | 2,400,000.00 |
| 021510700100 | Enugu State FADAMA (CARES Implementation) | 528,765,000.00 | - | - | 0.0% | 528,765,000.00 |
| 021510700600 | Enugu State Rural Access and Agricultural Marketing Project (RAAMP) | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 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 | 17,545,345,210.00 | 2,506,029,569.96 | 5,087,553,662.54 | 29.0% | 12,457,791,547.46 |
| 022000100100 | Ministry of Finance and Economic Development | 1,524,768,320.00 | 34,858,882.89 | 69,755,928.25 | 4.6% | 1,455,012,391.75 |
| 022000700100 | Office of the State Accountant- General | 11,000,000.00 | 2,260,423,064.46 | 4,753,428,917.37 | 43.2% | 6,252,851,082.63 |
| 022000800100 | Enugu State Internal Revenue Services | 4,924,918,492.00 | 180,642,816.88 | 229,914,736.57 | 4.7% | 4,695,003,755.43 |
| 022001200100 | Enugu State Gaming/Lotto Commission | 89,378,398.00 | 30,104,805.73 | 34,454,080.35 | 38.5% | 54,924,317.65 |
| 022200000000 | Ministry of Trade, Investment and Industry | 9,887,935,068.00 | 442,699,918.32 | 1,814,943,521.79 | 18.4% | 8,072,991,546.21 |
| 022200100100 | Ministry of Trade, Investment and Industry | 1,296,265,068.00 | 20,396,377.94 | 50,340,452.51 | 3.9% | 1,245,924,615.49 |
| 022201700100 | Enugu State Investment Development Authority | 2,829,570,000.00 | 20,926,847.55 | 1,022,944,569.07 | 36.2% | 1,806,625,430.93 |
| 022201800100 | Small and Medium Scale Enterprises Promotion | 5,326,100,000.00 | 361,376,692.83 | 701,658,500.21 | 13.2% | 4,624,441,499.79 |
| 022201900100 | Enugu Marketing Company | 436,000,000.00 | 40,000,000.00 | 40,000,000.00 | 9.2% | 396,000,000.00 |
| 022700000000 | Ministry of Labour and Productivity | 166,419,638.00 | 29,074,978.67 | 32,223,074.39 | 19.4% | 134,196,563.61 |
| 022700100100 | Ministry of Labour and Productivity | 166,419,638.00 | 29,074,978.67 | 32,223,074.39 | 19.4% | 134,196,563.61 |
| 022800000000 | Ministry of Innovation, Science and Technology | 1,183,930,560.00 | 14,188,448.72 | 19,199,635.26 | 1.6% | 1,164,730,924.74 |
| 022800100100 | Ministry of Innovation, Science and Technology | 1,183,930,560.00 | 14,188,448.72 | 19,199,635.26 | 1.6% | 1,164,730,924.74 |
| 022900000000 | Ministry of Transport | 41,299,552,396.00 | 2,614,356,594.75 | 2,733,452,921.49 | 6.6% | 38,566,099,474.51 |
| 022900100100 | Ministry of Transport | 41,041,801,998.00 | 2,612,792,293.75 | 2,731,888,620.49 | 6.7% | 38,309,913,377.51 |
| 022905300100 | Enugu State Transport Company ENTRACO | 32,106,118.00 | - | - | 0.0% | 32,106,118.00 |
| 022905300200 | Coal City Transport Services | 225,644,280.00 | 1,564,301.00 | 1,564,301.00 | 0.7% | 224,079,979.00 |
| 023400000000 | Ministry of Works and Infrastructure | 214,653,535,654.00 | 13,547,224,362.30 | 35,002,178,153.60 | 16.3% | 179,651,357,500.40 |
| 023400100100 | Ministry of Works and Infrastructure | 214,653,535,654.00 | 13,547,224,362.30 | 35,002,178,153.60 | 16.3% | 179,651,357,500.40 |
| 023600000000 | Ministry of Culture and Tourism | 26,966,470,380.00 | 106,775,979.82 | 9,858,096,554.82 | 36.6% | 17,108,373,825.18 |
| 023600100100 | Ministry of Culture and Tourism | 1,358,764,364.00 | 35,824,180.47 | 47,076,808.00 | 3.5% | 1,311,687,556.00 |
| 023600400100 | Enugu State Council for Arts and Culture | 53,993,728.00 | 5,188,203.70 | 10,456,823.02 | 19.4% | 43,536,904.98 |
| 023605200100 | Tourism Board | 25,553,712,288.00 | 65,763,595.65 | 9,800,562,923.80 | 38.4% | 15,753,149,364.20 |
| 023800000000 | State Economic Planning Commission | 4,702,525,266.00 | 11,224,257.66 | 22,649,266.61 | 0.5% | 4,679,875,999.39 |
| 023800100100 | State Economic Planning Commission | 4,188,907,306.00 | 4,467,241.64 | 9,779,349.74 | 0.2% | 4,179,127,956.26 |
| 023800400100 | State Bureau of Statistics | 513,617,960.00 | 6,757,016.02 | 12,869,916.87 | 2.5% | 500,748,043.13 |
| 025200000000 | Ministry of Water Resources | 24,640,688,340.00 | 554,870,647.96 | 838,593,936.53 | 3.4% | 23,802,094,403.47 |
| 025200100100 | Ministry of Water Resources | 2,189,694,240.00 | 6,474,171.92 | 12,739,480.67 | 0.6% | 2,176,954,759.33 |
| 025210200100 | Enugu State Water Corporation | 21,854,542,740.00 | 40,266,476.04 | 250,074,455.86 | 1.1% | 21,604,468,284.14 |
| 025210300100 | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 545,501,360.00 | 508,130,000.00 | 575,780,000.00 | 105.6% | - 30,278,640.00 |
| 025210400100 | Small Town Water and Sanitation Agency | 50,950,000.00 | - | - | 0.0% | 50,950,000.00 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 025300000000 | Ministry of Housing | 5,960,170,826.00 | 763,853,690.88 | 1,351,837,121.96 | 22.7% | 4,608,333,704.04 |
| 025300100100 | Ministry of Housing | 350,170,826.00 | 763,853,690.88 | 1,351,837,121.96 | 386.1% | - 1,001,666,295.96 |
| 025301000100 | Enugu State Housing Development Corporation | 5,610,000,000.00 | - | - | 0.0% | 5,610,000,000.00 |
| 026000000000 | Ministry of Lands and Urban Development | 1,595,138,980.00 | 74,572,650.42 | 132,166,443.00 | 8.3% | 1,462,972,537.00 |
| 026000100100 | Ministry of Lands and Urban Development | 1,244,065,220.00 | 59,818,641.05 | 107,018,005.68 | 8.6% | 1,137,047,214.32 |
| 026000100200 | Office of the Surveyor General | 351,073,760.00 | 14,754,009.37 | 25,148,437.32 | 7.2% | 325,925,322.68 |
| 026400000000 | Ministry of Budget and Planning | 997,061,968.00 | 168,300,349.37 | 172,250,119.27 | 17.3% | 824,811,848.73 |
| 026400100100 | Ministry of Budget and Planning | 997,061,968.00 | 168,300,349.37 | 172,250,119.27 | 17.3% | 824,811,848.73 |
| 027000000000 | Ministry of Energy and Mineral Resources | 18,083,239,370.00 | 319,443,479.36 | 476,941,237.01 | 2.6% | 17,606,298,132.99 |
| 027000100100 | Ministry of Energy and Mineral Resources | 12,604,361,964.00 | - | - | 0.0% | 12,604,361,964.00 |
| 027000100200 | Enugu State Electrification Agency | 5,478,877,406.00 | 319,443,479.36 | 476,941,237.01 | 8.7% | 5,001,936,168.99 |
| 030000000000 | Law and Justice Sector | 8,494,284,128.00 | 582,334,722.89 | 843,743,185.23 | 9.9% | 7,650,540,942.77 |
| 031800000000 | The State Judiciary | 6,262,734,788.00 | 399,969,695.19 | 606,519,189.86 | 9.7% | 5,656,215,598.14 |
| 031800100100 | Judicial Service Commission | 685,418,552.00 | 1,910,509.54 | 4,754,693.13 | 0.7% | 680,663,858.87 |
| 031805100100 | Enugu State High Court | 2,604,872,240.00 | 279,278,024.63 | 381,328,848.33 | 14.6% | 2,223,543,391.67 |
| 031805200100 | Customary Court of Appeal | 2,972,443,996.00 | 118,781,161.02 | 220,435,648.40 | 7.4% | 2,752,008,347.60 |
| 032600000000 | Ministry of Justice | 2,231,549,340.00 | 182,365,027.70 | 237,223,995.37 | 10.6% | 1,994,325,344.63 |
| 032600100100 | Ministry of Justice | 2,173,049,340.00 | 182,365,027.70 | 237,223,995.37 | 10.9% | 1,935,825,344.63 |
| 032600300100 | Legal Aids Council | 2,800,000.00 | - | - | 0.0% | 2,800,000.00 |
| 032600700100 | Citizens' Rights and Mediation Centre | 17,750,000.00 | - | - | 0.0% | 17,750,000.00 |
| 032601200100 | Administrator-General/Public Trustees | 18,450,000.00 | - | - | 0.0% | 18,450,000.00 |
| 032601300100 | Enugu State Justice Reform Team | 19,500,000.00 | - | - | 0.0% | 19,500,000.00 |
| 040000000000 | Regional | 1,835,443,200.00 | 34,513,214.47 | 154,887,946.32 | 8.4% | 1,680,555,253.68 |
| 046500000000 | Enugu Capital Territory Development Authority | 1,835,443,200.00 | 34,513,214.47 | 154,887,946.32 | 8.4% | 1,680,555,253.68 |
| 046500100100 | Enugu Capital Territory Development Authority | 1,835,443,200.00 | 34,513,214.47 | 154,887,946.32 | 8.4% | 1,680,555,253.68 |
| 050000000000 | Social Sector | 398,939,796,522.00 | 23,110,999,423.74 | 48,270,360,519.95 | 12.1% | 350,669,436,002.05 |
| 051300000000 | Ministry of Youth and Sport | 15,096,387,920.00 | 208,213,510.12 | 285,729,662.17 | 1.9% | 14,810,658,257.83 |
| 051300100100 | Ministry of Youth and Sport | 10,933,911,300.00 | 9,020,543.30 | 19,912,691.27 | 0.2% | 10,913,998,608.73 |
| 051300200100 | Rangers Management Corporation | 819,526,620.00 | 199,192,966.82 | 265,816,970.90 | 32.4% | 553,709,649.10 |
| 051305500100 | Youths Sports Federation of Nigeria -YSFON | 2,820,000.00 | - | - | 0.0% | 2,820,000.00 |
| 051305600100 | National Youth Service Corp (NYSC) | 337,330,000.00 | - | - | 0.0% | 337,330,000.00 |
| 051305700100 | Games Village Awgu | 3,002,800,000.00 | - | - | 0.0% | 3,002,800,000.00 |
| 051400000000 | Ministry of Children, Gender Affairs and Social Development | 749,120,984.00 | 50,474,509.63 | 82,635,434.47 | 11.0% | 666,485,549.53 |
| 051400100100 | Ministry of Children, Gender Affairs and Social Development | 733,720,984.00 | 50,474,509.63 | 82,635,434.47 | 11.3% | 651,085,549.53 |
| 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 |
| 051700000000 | Ministry of Education | 320,609,059,660.00 | 21,305,034,368.70 | 45,211,710,138.03 | 14.1% | 275,397,349,521.97 |
| 051700100100 | Ministry of Education | 2,259,546,776.00 | 520,095,715.38 | 1,835,099,990.07 | 81.2% | 424,446,785.93 |
| 051700300100 | Enugu State Universal Basic Education Board | 255,976,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,658,421,056.57 |
| 051700800100 | Enugu State Library Board | 86,780,000.00 | 9,580,746.20 | 16,727,840.51 | 19.3% | 70,052,159.49 |
| 051700900100 | Examinations Development Centre | 429,093,782.00 | 3,508,036.93 | 9,189,240.36 | 2.1% | 419,904,541.64 |
| 051701000100 | Agency for Mass Literacy | 20,400,000.00 | 200,055.90 | 200,055.90 | 1.0% | 20,199,944.10 |
| 051701000200 | Special Education Centre, Oji-River | 7,660,000.00 | - | - | 0.0% | 7,660,000.00 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 051701000300 | Special Education Centre, Ogbete | 15,150,000.00 | 5,592,012.18 | 5,592,012.18 | 36.9% | 9,557,987.82 |
| 051701800100 | Enugu State Polytechnic Iwollo | 1,524,113,300.00 | 115,395,459.00 | 230,790,918.00 | 15.1% | 1,293,322,382.00 |
| 051701900100 | Enugu State College of Education (Technical) | 1,662,268,940.00 | 100,436,877.00 | 200,873,754.00 | 12.1% | 1,461,395,186.00 |
| 051702600100 | Enugu State University of Science and Technology (ESUT) | 6,977,983,610.00 | 634,805,855.56 | 1,042,805,855.56 | 14.9% | 5,935,177,754.44 |
| 051702600200 | ESUTH College of Medicine (Teaching Hospital) | 177,450,000.00 | 14,448,027.12 | 14,448,027.12 | 8.1% | 163,001,972.88 |
| 051702700100 | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS) | 3,897,254,860.00 | 243,102,920.58 | 453,102,920.58 | 11.6% | 3,444,151,939.42 |
| 051703100100 | Institute of Management and Technology (IMT) | 2,976,518,860.00 | 660,000,000.00 | 1,020,000,000.00 | 34.3% | 1,956,518,860.00 |
| 051705100100 | Post-Primary Schools Management Board (PPSMB) | 36,818,494,376.00 | 1,224,034,796.36 | 2,581,482,815.49 | 7.0% | 34,237,011,560.51 |
| 051705400100 | Enugu State Science Technical and Vocational Sch. Mgt. Board | 2,101,612,152.00 | 153,801,418.12 | 316,840,441.03 | 15.1% | 1,784,771,710.97 |
| 051705600100 | Enugu State Scholarship and Education Loans Board | 548,850,000.00 | 1,749,559.95 | 1,749,559.95 | 0.3% | 547,100,440.05 |
| 051710300100 | Enugu State College of Health Technology, Oji River | 455,353,782.00 | 15,000,000.00 | 102,267,803.85 | 22.5% | 353,085,978.15 |
| 051710300200 | Enugu State College of Nursing Sciences and Health Technology, Nsukka | 2,271,653,782.00 | 31,277,760.00 | 62,555,520.00 | 2.8% | 2,209,098,262.00 |
| 051710300300 | Enugu State College of Nursing Sciences, Parklane/Awgu | 2,402,471,000.00 | - | - | 0.0% | 2,402,471,000.00 |
| 052100000000 | Ministry of Health | 57,673,156,804.00 | 1,470,104,123.17 | 2,560,574,073.63 | 4.4% | 55,112,582,730.37 |
| 052100100100 | Ministry of Health | 23,182,131,106.00 | 249,374,601.86 | 399,052,390.99 | 1.7% | 22,783,078,715.01 |
| 052100300100 | Enugu State Primary Healthcare Development Agency | 19,465,656,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,428,062,874.28 |
| 052100200100 | Enugu State Agency for Universal Health Coverage | 360,200,000.00 | - | - | 0.0% | 360,200,000.00 |
| 052102600100 | ESUT Teaching Hospital ParkLane, Enugu | 9,041,974,072.00 | 967,769,484.77 | 1,658,191,670.13 | 18.3% | 7,383,782,401.87 |
| 052110200100 | Enugu State Hospitals Management Board (SHB) | 5,623,194,730.00 | 215,366,014.82 | 465,735,990.79 | 8.3% | 5,157,458,739.21 |
| 053500000000 | Ministry of Environment and Climate Change | 3,041,685,914.00 | 40,700,584.62 | 93,238,884.15 | 3.1% | 2,948,447,029.85 |
| 053500100100 | Ministry of Environment and Climate Change | 1,068,668,580.00 | 17,326,264.27 | 27,616,370.75 | 2.6% | 1,041,052,209.25 |
| 053505300100 | Enugu State Waste Management Authority (ESWAMA) | 1,789,066,520.00 | 19,744,200.00 | 39,488,400.00 | 2.2% | 1,749,578,120.00 |
| 053505400100 | Forestry Commission | 174,850,814.00 | 3,630,120.35 | 7,420,501.15 | 4.2% | 167,430,312.85 |
| 053505400200 | Enugu State Structures for Signage and Advertisement Agency | 9,100,000.00 | - | 18,713,612.25 | 205.6% | - 9,613,612.25 |
| 055100000000 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 1,770,385,240.00 | 36,472,327.50 | 36,472,327.50 | 2.1% | 1,733,912,912.50 |
| 055100100100 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 220,705,240.00 | 27,897,870.30 | 27,897,870.30 | 12.6% | 192,807,369.70 |
| 055100200100 | Fire Service Department | 547,030,000.00 | 8,074,267.20 | 8,074,267.20 | 1.5% | 538,955,732.80 |
| 055100400100 | Community and Social Development Agency | 1,002,650,000.00 | 500,190.00 | 500,190.00 | 0.0% | 1,002,149,810.00 |

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | Total Personnel Expenditure | 70,954,000,000.00 | 6,909,363,666.09 | 14,856,099,046.84 | 20.9% | 56,097,900,953.16 |
| 010000000000 | Administration Sector | 17,650,906,594.00 | 2,675,729,049.80 | 5,884,078,936.77 | 33.3% | 11,766,827,657.23 |
| 011100000000 | Governor's Office | 1,060,616,010.00 | 30,390,504.10 | 30,390,504.10 | 2.9% | 1,030,225,505.90 |
| 011100100100 | Office of the Executive Governor | 460,238,200.00 | 27,513,348.26 | 27,513,348.26 | 6.0% | 432,724,851.74 |
| 011100100200 | Office of the Deputy Governor | 46,361,810.00 | 2,877,155.84 | 2,877,155.84 | 6.2% | 43,484,654.16 |
| 011105300100 | State Electricity Regulatory Commission | 554,016,000.00 | - | - | 0.0% | 554,016,000.00 |
| 016100000000 | Office of the Secretary to the State Government | 661,143,416.00 | 14,008,513.38 | 34,630,618.46 | 5.2% | 626,512,797.54 |
| 016100100100 | Office of the Secretary to the State Government | 572,610,240.00 | 9,769,269.24 | 20,964,173.84 | 3.7% | 551,646,066.16 |
| 016102100100 | Enugu State Liaison Office, Lagos | 36,837,654.00 | 3,694,645.19 | 9,340,698.60 | 25.4% | 27,496,955.40 |
| 016102100200 | Enugu State Liaison Office, Abuja | 51,695,522.00 | 544,598.95 | 4,325,746.02 | 8.4% | 47,369,775.98 |
| 011200000000 | Enugu State House of Assembly (The Legislature) | 470,000,000.00 | 27,047,432.21 | 55,060,976.98 | 11.7% | 414,939,023.02 |
| 011200300100 | Enugu State House of Assembly (The Legislature) | 470,000,000.00 | 27,047,432.21 | 55,060,976.98 | 11.7% | 414,939,023.02 |
| 012300000000 | Ministry of Information and Communication | 549,635,052.00 | 72,207,209.70 | 146,349,972.03 | 26.6% | 403,285,079.97 |
| 012300100100 | Ministry of Information and Communication | 205,633,600.00 | 10,271,384.20 | 22,272,929.91 | 10.8% | 183,360,670.09 |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV | 198,847,800.00 | 51,450,000.00 | 102,900,000.00 | 51.7% | 95,947,800.00 |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press) | 63,522,152.00 | 2,564,558.72 | 5,334,508.56 | 8.4% | 58,187,643.44 |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star) | 81,631,500.00 | 7,921,266.78 | 15,842,533.56 | 19.4% | 65,788,966.44 |
| 012500000000 | Office of the Head of State Civil Service | 14,238,476,582.00 | 2,425,229,458.88 | 5,391,182,246.58 | 37.9% | 8,847,294,335.42 |
| 012500100100 | Office of the Head of State Civil Service | 14,238,476,582.00 | 2,425,229,458.88 | 5,391,182,246.58 | 37.9% | 8,847,294,335.42 |
| 014000000000 | Auditor General | 179,173,210.00 | 6,162,718.47 | 12,719,090.31 | 7.1% | 166,454,119.69 |
| 014000100100 | Office of the State Auditor General | 102,789,336.00 | 3,232,241.39 | 6,968,468.48 | 6.8% | 95,820,867.52 |
| 014000200100 | Office of the Auditor General for Local Government | 76,383,874.00 | 2,930,477.08 | 5,750,621.83 | 7.5% | 70,633,252.17 |
| 014700000000 | Civil Service Commission (CSC) | 101,895,600.00 | 6,704,903.54 | 14,932,316.97 | 14.7% | 86,963,283.03 |
| 014700100100 | Civil Service Commission | 101,895,600.00 | 6,704,903.54 | 14,932,316.97 | 14.7% | 86,963,283.03 |
| 014900000000 | Local Government Service Commission | 78,516,664.00 | 76,472,250.26 | 154,463,654.70 | 196.7% | - 75,946,990.70 |
| 014900100100 | Local Government Service Commission | 46,516,664.00 | 872,250.26 | 3,263,654.70 | 7.0% | 43,253,009.30 |
| 014900200100 | Local Government Pension Board | 32,000,000.00 | 75,600,000.00 | 151,200,000.00 | 472.5% | - 119,200,000.00 |
| 014800000000 | Enugu State Independent Electoral Commission | 192,840,650.00 | 11,129,203.02 | 30,926,670.84 | 16.0% | 161,913,979.16 |
| 014800100100 | Enugu State Independent Electoral Commission | 192,840,650.00 | 11,129,203.02 | 30,926,670.84 | 16.0% | 161,913,979.16 |
| 016600000000 | Ministry of Human Development and Poverty Eradication | 58,779,470.00 | 3,562,599.04 | 7,689,257.43 | 13.1% | 51,090,212.57 |
| 016600100100 | Ministry of Human Development and Poverty Eradication | 58,779,470.00 | 3,562,599.04 | 7,689,257.43 | 13.1% | 51,090,212.57 |
| 016700000000 | Ministry of Special Duties | 59,829,940.00 | 2,814,257.20 | 5,733,628.37 | 9.6% | 54,096,311.63 |
| 016700100100 | Ministry of Special Duties | 59,829,940.00 | 2,814,257.20 | 5,733,628.37 | 9.6% | 54,096,311.63 |
| 020000000000 | Economic Sector | 6,678,297,056.00 | 318,740,193.12 | 697,590,115.77 | 10.4% | 5,980,706,940.23 |
| 021500000000 | Ministry of Agriculture and Agro-Industrialization | 725,280,400.00 | 39,587,302.47 | 85,954,411.01 | 11.9% | 639,325,988.99 |
| 021500100100 | Ministry of Agriculture and Agro-Industrialization | 725,280,400.00 | 39,587,302.47 | 85,954,411.01 | 11.9% | 639,325,988.99 |
| 022000000000 | Ministry of Finance and Economic Development | 1,987,355,210.00 | 61,851,622.79 | 155,618,375.46 | 7.8% | 1,831,736,834.54 |
| 022000100100 | Ministry of Finance and Economic Development | 547,718,320.00 | 30,978,882.89 | 65,875,928.25 | 12.0% | 481,842,391.75 |
| 022000700100 | Office of the State Accountant- General | 830,000,000.00 | - | 6,074,046.84 | 0.7% | 823,925,953.16 |
| 022000800100 | Enugu State Internal Revenue Services | 561,658,492.00 | 27,639,735.42 | 76,911,655.11 | 13.7% | 484,746,836.89 |
| 022001200100 | Enugu State Gaming/Lotto Commission | 47,978,398.00 | 3,233,004.48 | 6,756,745.26 | 14.1% | 41,221,652.74 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 022200000000 | Ministry of Trade, Investment and Industry | 343,905,068.00 | 20,396,377.94 | 43,840,452.51 | 12.7% | 300,064,615.49 |
| 022200100100 | Ministry of Trade, Investment and Industry | 343,905,068.00 | 20,396,377.94 | 43,840,452.51 | 12.7% | 300,064,615.49 |
| 022700000000 | Ministry of Labour and Productivity | 31,999,638.00 | 3,148,095.72 | 6,296,191.44 | 19.7% | 25,703,446.56 |
| 022700100100 | Ministry of Labour and Productivity | 31,999,638.00 | 3,148,095.72 | 6,296,191.44 | 19.7% | 25,703,446.56 |
| 022800000000 | Ministry of Innovation, Science and Technology | 69,770,560.00 | 4,763,387.94 | 9,774,574.48 | 14.0% | 59,995,985.52 |
| 022800100100 | Ministry of Innovation, Science and Technology | 69,770,560.00 | 4,763,387.94 | 9,774,574.48 | 14.0% | 59,995,985.52 |
| 022900000000 | Ministry of Transport | 794,799,396.00 | 27,816,197.77 | 59,624,387.08 | 7.5% | 735,175,008.92 |
| 022900100100 | Ministry of Transport | 655,111,998.00 | 27,816,197.77 | 59,624,387.08 | 9.1% | 595,487,610.92 |
| 022905300100 | Enugu State Transport Company ENTRACO | 25,406,118.00 | - | - | 0.0% | 25,406,118.00 |
| 022905300200 | Coal City Transport Services | 114,281,280.00 | - | - | 0.0% | 114,281,280.00 |
| 023400000000 | Ministry of Works and Infrastructure | 373,918,654.00 | 23,480,149.18 | 50,179,858.14 | 13.4% | 323,738,795.86 |
| 023400100100 | Ministry of Works and Infrastructure | 373,918,654.00 | 23,480,149.18 | 50,179,858.14 | 13.4% | 323,738,795.86 |
| 023600000000 | Ministry of Culture and Tourism | 218,270,380.00 | 18,218,746.53 | 37,861,779.37 | 17.3% | 180,408,600.63 |
| 023600100100 | Ministry of Culture and Tourism | 149,264,364.00 | 9,828,341.22 | 21,080,968.75 | 14.1% | 128,183,395.25 |
| 023600400100 | Enugu State Council for Arts and Culture | 29,443,728.00 | 2,626,809.66 | 5,253,619.32 | 17.8% | 24,190,108.68 |
| 023605200100 | Tourism Board | 39,562,288.00 | 5,763,595.65 | 11,527,191.30 | 29.1% | 28,035,096.70 |
| 023800000000 | State Economic Planning Commission | 168,885,266.00 | 10,356,847.53 | 21,781,856.48 | 12.9% | 147,103,409.52 |
| 023800100100 | State Economic Planning Commission | 82,107,306.00 | 4,467,241.64 | 9,779,349.74 | 11.9% | 72,327,956.26 |
| 023800400100 | State Bureau of Statistics | 86,777,960.00 | 5,889,605.89 | 12,002,506.74 | 13.8% | 74,775,453.26 |
| 025200000000 | Ministry of Water Resources | 780,158,340.00 | 45,860,885.96 | 92,392,670.75 | 11.8% | 687,765,669.25 |
| 025200100100 | Ministry of Water Resources | 109,044,240.00 | 5,594,409.92 | 11,859,718.67 | 10.9% | 97,184,521.33 |
| 025210200100 | Enugu State Water Corporation | 650,442,740.00 | 40,266,476.04 | 80,532,952.08 | 12.4% | 569,909,787.92 |
| 025210300100 | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 20,671,360.00 | - | - | 0.0% | 20,671,360.00 |
| 025300000000 | Ministry of Housing | 61,960,826.00 | 4,345,465.08 | 8,813,059.71 | 14.2% | 53,147,766.29 |
| 025300100100 | Ministry of Housing | 61,960,826.00 | 4,345,465.08 | 8,813,059.71 | 14.2% | 53,147,766.29 |
| 026000000000 | Ministry of Lands and Urban Development | 877,241,980.00 | 50,395,942.19 | 107,989,734.77 | 12.3% | 769,252,245.23 |
| 026000100100 | Ministry of Lands and Urban Development | 700,308,220.00 | 41,460,979.05 | 88,660,343.68 | 12.7% | 611,647,876.32 |
| 026000100200 | Office of the Surveyor General | 176,933,760.00 | 8,934,963.14 | 19,329,391.09 | 10.9% | 157,604,368.91 |
| 026400000000 | Ministry of Budget and Planning | 65,861,968.00 | 3,525,349.37 | 7,475,119.27 | 11.3% | 58,386,848.73 |
| 026400100100 | Ministry of Budget and Planning | 65,861,968.00 | 3,525,349.37 | 7,475,119.27 | 11.3% | 58,386,848.73 |
| 027000000000 | Ministry of Energy and Mineral Resources | 178,889,370.00 | 4,993,822.65 | 9,987,645.30 | 5.6% | 168,901,724.70 |
| 027000100100 | Ministry of Energy and Mineral Resources | 23,461,964.00 | - | - | 0.0% | 23,461,964.00 |
| 027000100200 | Enugu State Electrification Agency | 155,427,406.00 | 4,993,822.65 | 9,987,645.30 | 6.4% | 145,439,760.70 |
| 030000000000 | Law and Justice Sector | 5,364,686,128.00 | 218,988,113.50 | 457,922,041.12 | 8.5% | 4,906,764,086.88 |
| 031800000000 | The State Judiciary | 4,330,721,788.00 | 169,535,873.89 | 353,610,833.84 | 8.2% | 3,977,110,954.16 |
| 031800100100 | Judicial Service Commission | 15,348,552.00 | 1,910,509.54 | 4,754,693.13 | 31.0% | 10,593,858.87 |
| 031805100100 | Enugu State High Court | 1,570,853,240.00 | 92,484,934.58 | 194,535,758.28 | 12.4% | 1,376,317,481.72 |
| 031805200100 | Customary Court of Appeal | 2,744,519,996.00 | 75,140,429.77 | 154,320,382.43 | 5.6% | 2,590,199,613.57 |
| 032600000000 | Ministry of Justice | 1,033,964,340.00 | 49,452,239.61 | 104,311,207.28 | 10.1% | 929,653,132.72 |
| 032600100100 | Ministry of Justice | 1,033,964,340.00 | 49,452,239.61 | 104,311,207.28 | 10.1% | 929,653,132.72 |
| 040000000000 | Regional | 143,843,200.00 | 4,513,214.47 | 9,887,946.32 | 6.9% | 133,955,253.68 |
| 046500000000 | Enugu Capital Territory Development Authority | 143,843,200.00 | 4,513,214.47 | 9,887,946.32 | 6.9% | 133,955,253.68 |
| 046500100100 | Enugu Capital Territory Development Authority | 143,843,200.00 | 4,513,214.47 | 9,887,946.32 | 6.9% | 133,955,253.68 |
| 050000000000 | Social Sector | 41,116,267,022.00 | 3,691,393,095.20 | 7,806,620,006.86 | 19.0% | 33,309,647,015.14 |
| 051300000000 | Ministry of Youth and Sport | 672,277,920.00 | 75,644,547.38 | 153,160,699.43 | 22.8% | 519,117,220.57 |
| 051300100100 | Ministry of Youth and Sport | 181,251,300.00 | 9,020,543.30 | 19,912,691.27 | 11.0% | 161,338,608.73 |
| 051300200100 | Rangers Management Corporation | 491,026,620.00 | 66,624,004.08 | 133,248,008.16 | 27.1% | 357,778,611.84 |
| 051400000000 | Ministry of Children, Gender Affairs and Social Development | 230,920,984.00 | 8,504,796.38 | 17,984,416.27 | 7.8% | 212,936,567.73 |
| 051400100100 | Ministry of Children, Gender Affairs and Social Development | 230,920,984.00 | 8,504,796.38 | 17,984,416.27 | 7.8% | 212,936,567.73 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 051700000000 | Ministry of Education | 29,223,896,160.00 | 2,721,157,499.18 | 5,667,094,001.16 | 19.4% | 23,556,802,158.84 |
| 051700100100 | Ministry of Education | 440,346,776.00 | 20,095,715.38 | 44,249,990.07 | 10.0% | 396,096,785.93 |
| 051700300100 | Enugu State Universal Basic Education Board | 267,904,440.00 | 84,375,000.00 | 168,750,000.00 | 63.0% | 99,154,440.00 |
| 051700800100 | Enugu State Library Board | 10,000,000.00 | 7,147,094.31 | 14,294,188.62 | 142.9% | - 4,294,188.62 |
| 051700900100 | Examinations Development Centre | 54,553,782.00 | 3,508,036.93 | 7,016,073.86 | 12.9% | 47,537,708.14 |
| 051701800100 | Enugu State Polytechnic Iwollo | 432,713,300.00 | 115,395,459.00 | 230,790,918.00 | 53.3% | 201,922,382.00 |
| 051701900100 | Enugu State College of Education (Technical) | 1,034,578,940.00 | 100,436,877.00 | 200,873,754.00 | 19.4% | 833,705,186.00 |
| 051702600100 | Enugu State University of Science and Technology (ESUT) | 5,078,045,110.00 | 408,000,000.00 | 816,000,000.00 | 16.1% | 4,262,045,110.00 |
| 051702700100 | State University of Medical and Applied Sciences. Igbo- Eno (SUMAS) | 2,356,900,860.00 | 210,000,000.00 | 420,000,000.00 | 17.8% | 1,936,900,860.00 |
| 051703100100 | Institute of Management and Technology (IMT) | 1,843,970,860.00 | 360,000,000.00 | 720,000,000.00 | 39.0% | 1,123,970,860.00 |
| 051705100100 | Post-Primary Schools Management Board (PPSMB) | 16,028,844,376.00 | 1,224,034,796.36 | 2,581,482,815.49 | 16.1% | 13,447,361,560.51 |
| 051705400100 | Enugu State Science Technical and Vocational Sch. Mgt. Board | 1,566,930,152.00 | 141,886,760.20 | 304,925,783.11 | 19.5% | 1,262,004,368.89 |
| 051710300100 | Enugu State College of Health Technology, Oji River | 54,553,782.00 | 15,000,000.00 | 96,154,958.01 | 176.3% | - 41,601,176.01 |
| 051710300200 | Enugu State College of Nursing Sciences and Health Technology, Nsukka | 54,553,782.00 | 31,277,760.00 | 62,555,520.00 | 114.7% | - 8,001,738.00 |
| 052100000000 | Ministry of Health | 10,390,830,804.00 | 826,115,370.44 | 1,874,585,320.90 | 18.0% | 8,516,245,483.10 |
| 052100100100 | Ministry of Health | 1,043,474,106.00 | 99,374,601.86 | 207,052,390.99 | 19.8% | 836,421,715.01 |
| 052100300100 | Enugu State Primary Healthcare Development Agency | 1,618,616,896.00 | - | - | 0.0% | 1,618,616,896.00 |
| 052102600100 | ESUT Teaching Hospital Park Lane, Enugu | 5,742,404,072.00 | 512,265,756.77 | 1,202,687,942.13 | 20.9% | 4,539,716,129.87 |
| 052110200100 | Enugu State Hospitals Management Board (SHB) | 1,986,335,730.00 | 214,475,011.81 | 464,844,987.78 | 23.4% | 1,521,490,742.22 |
| 053500000000 | Ministry of Environment and Climate Change | 528,635,914.00 | 32,073,011.52 | 65,897,698.80 | 12.5% | 462,738,215.20 |
| 053500100100 | Ministry of Environment and Climate Change | 320,008,580.00 | 9,296,264.27 | 19,586,370.75 | 6.1% | 300,422,209.25 |
| 053505300100 | Enugu State Waste Management Authority (ESWAMA) | 158,986,520.00 | 19,744,200.00 | 39,488,400.00 | 24.8% | 119,498,120.00 |
| 053505400100 | Forestry Commission | 49,640,814.00 | 3,032,547.25 | 6,822,928.05 | 13.7% | 42,817,885.95 |
| 055100000000 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 69,705,240.00 | 27,897,870.30 | 27,897,870.30 | 40.0% | 41,807,369.70 |
| 055100100100 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 69,705,240.00 | 27,897,870.30 | 27,897,870.30 | 40.0% | 41,807,369.70 |

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | <u>Total Overhead Expenditure</u> | 55,897,700,000.00 | 2,235,567,710.07 | 2,701,667,904.39 | 4.8% | 53,196,032,095.61 |
| 010000000000 | Administration Sector | 32,074,151,500.00 | 924,073,038.20 | 924,073,038.20 | 2.9% | 31,150,078,461.80 |
| 011100000000 | Governor's Office | 26,901,050,000.00 | 771,036,725.15 | 771,036,725.15 | 2.9% | 26,130,013,274.85 |
| 011100100100 | Office of the Executive Governor | 26,168,200,000.00 | 635,357,405.05 | 635,357,405.05 | 2.4% | 25,532,842,594.95 |
| 011100100200 | Office of the Deputy Governor | 359,150,000.00 | 133,877,738.10 | 133,877,738.10 | 37.3% | 225,272,261.90 |
| 011100300100 | Boundary Adjustment Commission | 8,050,000.00 | - | - | 0.0% | 8,050,000.00 |
| 011100800100 | Enugu State Emergency Management Agency | 94,400,000.00 | 900,304.00 | 900,304.00 | 1.0% | 93,499,696.00 |
| 011100900100 | Council for Privatization and Commercialization | 19,650,000.00 | - | - | 0.0% | 19,650,000.00 |
| 011101000100 | Dept of Due Process and Budget Monitoring | 29,200,000.00 | - | - | 0.0% | 29,200,000.00 |
| 011101800100 | Enugu State Social Investment Agency | 2,750,000.00 | - | - | 0.0% | 2,750,000.00 |
| 011103300100 | Enugu State Action Committee on Aids (ENSACA) | 25,980,000.00 | 901,278.00 | 901,278.00 | 3.5% | 25,078,722.00 |
| 01110100100 | 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 |
| 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 |
| 016100000000 | Office of the Secretary to the State Government | 1,655,260,000.00 | 22,724,004.27 | 22,724,004.27 | 1.4% | 1,632,535,995.73 |
| 016100100100 | Office of the Secretary to the State Government | 827,300,000.00 | - | - | 0.0% | 827,300,000.00 |
| 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 | 74,700,000.00 | - | - | 0.0% | 74,700,000.00 |
| 016102100200 | Enugu State Liaison Office, Abuja | 55,100,000.00 | 22,724,004.27 | 22,724,004.27 | 41.2% | 32,375,995.73 |
| 016103700100 | Muslim Pilgrims Board | 70,100,000.00 | - | - | 0.0% | 70,100,000.00 |
| 016103800100 | Christian Pilgrims Board | 609,000,000.00 | - | - | 0.0% | 609,000,000.00 |
| 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) | 2,125,800,000.00 | - | - | 0.0% | 2,125,800,000.00 |
| 011200300100 | Enugu State House of Assembly (The Legislature) | 2,125,800,000.00 | - | - | 0.0% | 2,125,800,000.00 |
| 012300000000 | Ministry of Information and Communication | 405,500,000.00 | 47,142,382.13 | 47,142,382.13 | 11.6% | 358,357,617.87 |
| 012300100100 | Ministry of Information and Communication | 57,420,000.00 | 29,873,784.00 | 29,873,784.00 | 52.0% | 27,546,216.00 |
| 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) | 5,900,000.00 | 3,674,583.86 | 3,674,583.86 | 62.3% | 2,225,416.14 |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star) | 43,780,000.00 | 13,594,014.27 | 13,594,014.27 | 31.1% | 30,185,985.73 |
| 012500000000 | Office of the Head of State Civil Service | 318,380,000.00 | 11,846,264.91 | 11,846,264.91 | 3.7% | 306,533,735.09 |
| 012500100100 | Office of the Head of State Civil Service | 313,850,000.00 | 11,746,154.16 | 11,746,154.16 | 3.7% | 302,103,845.84 |
| 012500500100 | Establishment, Pension and Training | 2,650,000.00 | 100,110.75 | 100,110.75 | 3.8% | 2,549,889.25 |
| 012500500200 | Public Service Department | 1,880,000.00 | - | - | 0.0% | 1,880,000.00 |
| 014000000000 | Auditor General | 98,850,000.00 | 9,014,797.19 | 9,014,797.19 | 9.1% | 89,835,202.81 |
| 014000100100 | Office of the State Auditor General | 84,650,000.00 | 5,340,440.20 | 5,340,440.20 | 6.3% | 79,309,559.80 |
| 014000200100 | Office of the Auditor General for Local Government | 14,200,000.00 | 3,674,356.99 | 3,674,356.99 | 25.9% | 10,525,643.01 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-----------------------|---------------------------------------|---|-----------------------------------|
| 014700000000 | Civil Service Commission (CSC) | 93,470,000.00 | 6,742,702.51 | 6,742,702.51 | 7.2% | 86,727,297.49 |
| 014700100100 | Civil Service Commission | 93,470,000.00 | 6,742,702.51 | 6,742,702.51 | 7.2% | 86,727,297.49 |
| 014900000000 | Local Government Service Commission | 20,400,000.00 | - | - | 0.0% | 20,400,000.00 |
| 014900100100 | Local Government Service Commission | 9,000,000.00 | - | - | 0.0% | 9,000,000.00 |
| 014900200100 | Local Government Pension Board | 11,400,000.00 | - | - | 0.0% | 11,400,000.00 |
| 014800000000 | Enugu State Independent Electoral Commission | 152,750,000.00 | - | - | 0.0% | 152,750,000.00 |
| 014800100100 | Enugu State Independent Electoral Commission | 152,750,000.00 | - | - | 0.0% | 152,750,000.00 |
| 016600000000 | Ministry of Human Development and Poverty Eradication | 279,741,500.00 | 54,065,815.04 | 54,065,815.04 | 19.3% | 225,675,684.96 |
| 016600100100 | Ministry of Human Development and Poverty Eradication | 279,741,500.00 | 54,065,815.04 | 54,065,815.04 | 19.3% | 225,675,684.96 |
| 016700000000 | Ministry of Special Duties | 22,950,000.00 | 1,500,347.00 | 1,500,347.00 | 6.5% | 21,449,653.00 |
| 016700100100 | Ministry of Special Duties | 22,950,000.00 | 1,500,347.00 | 1,500,347.00 | 6.5% | 21,449,653.00 |
| 020000000000 | Economic Sector | 11,898,200,000.00 | 709,083,180.41 | 1,116,027,910.47 | 9.4% | 10,782,172,089.53 |
| 021500000000 | Ministry of Agriculture and Agro-Industrialization | 110,800,000.00 | 121,373,366.03 | 121,373,366.03 | 109.5% | - 10,573,366.03 |
| 021500100100 | Ministry of Agriculture and Agro-Industrialization | 98,700,000.00 | 121,373,366.03 | 121,373,366.03 | 123.0% | - 22,673,366.03 |
| 021502600100 | Veterinary School, Achi | 3,900,000.00 | - | - | 0.0% | 3,900,000.00 |
| 021510200100 | Enugu State Agricultural Development Programme (ENADEP) | 5,800,000.00 | - | - | 0.0% | 5,800,000.00 |
| 021510400100 | Fertilizer Procurement and Distribution Company Ltd | 2,400,000.00 | - | - | 0.0% | 2,400,000.00 |
| 022000000000 | Ministry of Finance and Economic Development | 7,497,000,000.00 | 421,689,428.49 | 422,514,962.33 | 5.6% | 7,074,485,037.67 |
| 022000100100 | Ministry of Finance and Economic Development | 339,050,000.00 | - | - | 0.0% | 339,050,000.00 |
| 022000700100 | Office of the State Accountant- General | 3,324,450,000.00 | 241,814,545.78 | 241,814,545.78 | 7.3% | 3,082,635,454.22 |
| 022000800100 | Enugu State Internal Revenue Services | 3,828,600,000.00 | 153,003,081.46 | 153,003,081.46 | 4.0% | 3,675,596,918.54 |
| 022001200100 | Enugu State Gaming/Lotto Commission | 4,900,000.00 | 26,871,801.25 | 27,697,335.09 | 565.3% | - 22,797,335.09 |
| 022200000000 | Ministry of Trade, Investment and Industry | 389,630,000.00 | 20,926,847.55 | 363,226,376.45 | 93.2% | 26,403,623.55 |
| 022200100100 | Ministry of Trade, Investment and Industry | 51,360,000.00 | - | - | 0.0% | 51,360,000.00 |
| 022201700100 | Enugu State Investment Development Authority | 11,170,000.00 | 20,926,847.55 | 22,944,569.07 | 205.4% | - 11,774,569.07 |
| 022201800100 | Small and Medium Scale Enterprises Promotion | 301,100,000.00 | - | 340,281,807.38 | 113.0% | - 39,181,807.38 |
| 022201900100 | Enugu Marketing Company | 26,000,000.00 | - | - | 0.0% | 26,000,000.00 |
| 022700000000 | Ministry of Labour and Productivity | 78,830,000.00 | 25,926,882.95 | 25,926,882.95 | 32.9% | 52,903,117.05 |
| 022700100100 | Ministry of Labour and Productivity | 78,830,000.00 | 25,926,882.95 | 25,926,882.95 | 32.9% | 52,903,117.05 |
| 022800000000 | Ministry of Innovation, Science and Technology | 84,160,000.00 | 9,425,060.78 | 9,425,060.78 | 11.2% | 74,734,939.22 |
| 022800100100 | Ministry of Innovation, Science and Technology | 84,160,000.00 | 9,425,060.78 | 9,425,060.78 | 11.2% | 74,734,939.22 |
| 022900000000 | Ministry of Transport | 372,290,000.00 | 1,564,301.00 | 6,284,438.43 | 1.7% | 366,005,561.57 |
| 022900100100 | Ministry of Transport | 255,990,000.00 | - | 4,720,137.43 | 1.8% | 251,269,862.57 |
| 022905300100 | Enugu State Transport Company ENTRACO | 6,700,000.00 | - | - | 0.0% | 6,700,000.00 |
| 022905300200 | Coal City Transport Services | 109,600,000.00 | 1,564,301.00 | 1,564,301.00 | 1.4% | 108,035,699.00 |
| 023400000000 | Ministry of Works and Infrastructure | 1,159,350,000.00 | 14,641,086.50 | 14,641,086.50 | 1.3% | 1,144,708,913.50 |
| 023400100100 | Ministry of Works and Infrastructure | 1,159,350,000.00 | 14,641,086.50 | 14,641,086.50 | 1.3% | 1,144,708,913.50 |
| 023600000000 | Ministry of Culture and Tourism | 36,000,000.00 | 11,335,608.29 | 13,977,417.95 | 38.8% | 22,022,582.05 |
| 023600100100 | Ministry of Culture and Tourism | 19,500,000.00 | 8,774,214.25 | 8,774,214.25 | 45.0% | 10,725,785.75 |
| 023600400100 | Enugu State Council for Arts and Culture | 2,350,000.00 | 2,561,394.04 | 5,203,203.70 | 221.4% | - 2,853,203.70 |
| 023605200100 | Tourism Board | 14,150,000.00 | - | - | 0.0% | 14,150,000.00 |
| 023800000000 | State Economic Planning Commission | 207,400,000.00 | 867,410.13 | 867,410.13 | 0.4% | 206,532,589.87 |
| 023800100100 | State Economic Planning Commission | 52,000,000.00 | - | - | 0.0% | 52,000,000.00 |
| 023800400100 | State Bureau of Statistics | 155,400,000.00 | 867,410.13 | 867,410.13 | 0.6% | 154,532,589.87 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|--------------------------|-----------------------|---------------------------------------|---|-----------------------------------|
| 025200000000 | Ministry of Water Resources | 592,380,000.00 | 879,762.00 | 55,421,265.78 | 9.4% | 536,958,734.22 |
| 025200100100 | Ministry of Water Resources | 41,900,000.00 | 879,762.00 | 879,762.00 | 2.1% | 41,020,238.00 |
| 025210200100 | Enugu State Water Corporation | 539,100,000.00 | - | 54,541,503.78 | 10.1% | 484,558,496.22 |
| 025210300100 | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 5,430,000.00 | - | - | 0.0% | 5,430,000.00 |
| 025210400100 | Small Town Water and Sanitation Agency | 5,950,000.00 | - | - | 0.0% | 5,950,000.00 |
| 025300000000 | Ministry of Housing | 21,210,000.00 | 900,025.80 | 2,816,242.25 | 13.3% | 18,393,757.75 |
| 025300100100 | Ministry of Housing | 21,210,000.00 | 900,025.80 | 2,816,242.25 | 13.3% | 18,393,757.75 |
| 026000000000 | Ministry of Lands and Urban Development | 104,600,000.00 | 24,176,708.23 | 24,176,708.23 | 23.1% | 80,423,291.77 |
| 026000100100 | Ministry of Lands and Urban Development | 84,600,000.00 | 18,357,662.00 | 18,357,662.00 | 21.7% | 66,242,338.00 |
| 026000100200 | Office of the Surveyor General | 20,000,000.00 | 5,819,046.23 | 5,819,046.23 | 29.1% | 14,180,953.77 |
| 026400000000 | Ministry of Budget and Planning | 521,500,000.00 | - | - | 0.0% | 521,500,000.00 |
| 026400100100 | Ministry of Budget and Planning | 521,500,000.00 | - | - | 0.0% | 521,500,000.00 |
| 027000000000 | Ministry of Energy and Mineral Resources | 723,050,000.00 | 55,376,692.66 | 55,376,692.66 | 7.7% | 667,673,307.34 |
| 027000100100 | Ministry of Energy and Mineral Resources | 498,600,000.00 | - | - | 0.0% | 498,600,000.00 |
| 027000100200 | Enugu State Electrification Agency | 224,450,000.00 | 55,376,692.66 | 55,376,692.66 | 24.7% | 169,073,307.34 |
| 030000000000 | Law and Justice Sector | 1,469,150,000.00 | 121,978,519.34 | 144,453,054.06 | 9.8% | 1,324,696,945.94 |
| 031800000000 | The State Judiciary | 1,069,500,000.00 | 43,640,731.25 | 66,115,265.97 | 6.2% | 1,003,384,734.03 |
| 031800100100 | Judicial Service Commission | 214,900,000.00 | - | - | 0.0% | 214,900,000.00 |
| 031805100100 | Enugu State High Court | 698,100,000.00 | - | - | 0.0% | 698,100,000.00 |
| 031805200100 | Customary Court of Appeal | 156,500,000.00 | 43,640,731.25 | 66,115,265.97 | 42.2% | 90,384,734.03 |
| 032600000000 | Ministry of Justice | 399,650,000.00 | 78,337,788.09 | 78,337,788.09 | 19.6% | 321,312,211.91 |
| 032600100100 | Ministry of Justice | 360,550,000.00 | 78,337,788.09 | 78,337,788.09 | 21.7% | 282,212,211.91 |
| 032600300100 | Legal Aids Council | 2,800,000.00 | - | - | 0.0% | 2,800,000.00 |
| 032600700100 | Citizens' Rights and Mediation Centre | 14,350,000.00 | - | - | 0.0% | 14,350,000.00 |
| 032601200100 | Administrator-General/Public Trustees | 2,450,000.00 | - | - | 0.0% | 2,450,000.00 |
| 032601300100 | Enugu State Justice Reform Team | 19,500,000.00 | - | - | 0.0% | 19,500,000.00 |
| 040000000000 | Regional | 137,250,000.00 | - | - | 0.0% | 137,250,000.00 |
| 046500000000 | Enugu Capital Territory Development Authority | 137,250,000.00 | - | - | 0.0% | 137,250,000.00 |
| 046500100100 | Enugu Capital Territory Development Authority | 137,250,000.00 | - | - | 0.0% | 137,250,000.00 |
| 050000000000 | Social Sector | 10,318,948,500.00 | 480,432,972.12 | 517,113,901.66 | 5.0% | 9,801,834,598.34 |
| 051300000000 | Ministry of Youth and Sport | 821,110,000.00 | 132,568,962.74 | 132,568,962.74 | 16.1% | 688,541,037.26 |
| 051300100100 | Ministry of Youth and Sport | 192,660,000.00 | - | - | 0.0% | 192,660,000.00 |
| 051300200100 | Rangers Management Corporation | 285,500,000.00 | 132,568,962.74 | 132,568,962.74 | 46.4% | 152,931,037.26 |
| 051305500100 | Youths Sports Federation of Nigeria -YSFON | 2,820,000.00 | - | - | 0.0% | 2,820,000.00 |
| 051305600100 | National Youth Service Corp (NYSC) | 337,330,000.00 | - | - | 0.0% | 337,330,000.00 |
| 051305700100 | Games Village Awgu | 2,800,000.00 | - | - | 0.0% | 2,800,000.00 |
| 051400000000 | Ministry of Children, Gender Affairs and Social Development | 252,200,000.00 | 33,390,213.25 | 43,071,518.20 | 17.1% | 209,128,481.80 |
| 051400100100 | Ministry of Children, Gender Affairs and Social Development | 236,800,000.00 | 33,390,213.25 | 43,071,518.20 | 18.2% | 193,728,481.80 |
| 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 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|-------------------------|-----------------------|---------------------------------------|---|-----------------------------------|
| 051700000000 | Ministry of Education | 6,538,778,500.00 | 296,246,741.10 | 304,532,753.44 | 4.7% | 6,234,245,746.56 |
| 051700100100 | Ministry of Education | 686,300,000.00 | - | - | 0.0% | 686,300,000.00 |
| 051700300100 | Enugu State Universal Basic Education Board | 1,071,400,000.00 | - | - | 0.0% | 1,071,400,000.00 |
| 051700800100 | Enugu State Library Board | 3,780,000.00 | 2,433,651.89 | 2,433,651.89 | 64.4% | 1,346,348.11 |
| 051700900100 | Examinations Development Centre | 300,800,000.00 | - | 2,173,166.50 | 0.7% | 298,626,833.50 |
| 051701000100 | Agency for Mass Literacy | 3,400,000.00 | 200,055.90 | 200,055.90 | 5.9% | 3,199,944.10 |
| 051701000200 | Special Education Centre, Oji-River | 7,660,000.00 | - | - | 0.0% | 7,660,000.00 |
| 051701000300 | Special Education Centre, Ogbete | 15,150,000.00 | 5,592,012.18 | 5,592,012.18 | 36.9% | 9,557,987.82 |
| 051701800100 | Enugu State Polytechnic Iwollo | 187,100,000.00 | - | - | 0.0% | 187,100,000.00 |
| 051701900100 | Enugu State College of Education (Technical) | 103,450,000.00 | - | - | 0.0% | 103,450,000.00 |
| 051702600100 | Enugu State University of Science and Technology (ESUT) | 1,118,204,500.00 | 226,805,855.56 | 226,805,855.56 | 20.3% | 891,398,644.44 |
| 051702600200 | ESUTH College of Medicine (Teaching Hospital) | 177,450,000.00 | 14,448,027.12 | 14,448,027.12 | 8.1% | 163,001,972.88 |
| 051702700100 | State University of Medical and Applied Sciences, Igbo- Eno (SUMAS) | 675,954,000.00 | 33,102,920.58 | 33,102,920.58 | 4.9% | 642,851,079.42 |
| 051703100100 | Institute of Management and Technology (IMT) | 700,280,000.00 | - | - | 0.0% | 700,280,000.00 |
| 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 | 11,914,657.92 | 11,914,657.92 | 19.2% | 50,135,342.08 |
| 051705600100 | Enugu State Scholarship and Education Loans Board | 538,850,000.00 | 1,749,559.95 | 1,749,559.95 | 0.3% | 537,100,440.05 |
| 051710300100 | Enugu State College of Health Technology, Oji River | 300,800,000.00 | - | 6,112,845.84 | 2.0% | 294,687,154.16 |
| 051710300200 | Enugu State College of Nursing Sciences and Health Technology, Nsukka | 146,100,000.00 | - | - | 0.0% | 146,100,000.00 |
| 051710300300 | Enugu State College of Nursing Sciences, Parklane/Awgu | 393,800,000.00 | - | - | 0.0% | 393,800,000.00 |
| 052100000000 | Ministry of Health | 1,451,430,000.00 | 14,585,024.73 | 14,585,024.73 | 1.0% | 1,436,844,975.27 |
| 052100100100 | Ministry of Health | 193,050,000.00 | - | - | 0.0% | 193,050,000.00 |
| 052100300100 | Enugu State Primary Healthcare Development Agency | 200,350,000.00 | 13,694,021.72 | 13,694,021.72 | 6.8% | 186,655,978.28 |
| 052100200100 | Enugu State Agency for Universal Health Coverage | 54,800,000.00 | - | - | 0.0% | 54,800,000.00 |
| 052102600100 | ESUT Teaching Hospital ParkLane, Enugu | 964,570,000.00 | - | - | 0.0% | 964,570,000.00 |
| 052110200100 | Enugu State Hospitals Management Board (SHB) | 38,660,000.00 | 891,003.01 | 891,003.01 | 2.3% | 37,768,996.99 |
| 053500000000 | Ministry of Environment and Climate Change | 1,177,250,000.00 | 597,573.10 | 19,311,185.35 | 1.6% | 1,157,938,814.65 |
| 053500100100 | Ministry of Environment and Climate Change | 127,660,000.00 | - | - | 0.0% | 127,660,000.00 |
| 053505300100 | Enugu State Waste Management Authority (ESWAMA) | 1,032,080,000.00 | - | - | 0.0% | 1,032,080,000.00 |
| 053505400100 | Forestry Commission | 8,410,000.00 | 597,573.10 | 597,573.10 | 7.1% | 7,812,426.90 |
| 053505400200 | Enugu State Structures for Signage and Advertisement Agency | 9,100,000.00 | - | 18,713,612.25 | 205.6% | - 9,613,612.25 |
| 055100000000 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 78,180,000.00 | 3,044,457.20 | 3,044,457.20 | 3.9% | 75,135,542.80 |
| 055100100100 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 8,500,000.00 | - | - | 0.0% | 8,500,000.00 |
| 055100200100 | Fire Service Department | 67,030,000.00 | 2,544,267.20 | 2,544,267.20 | 3.8% | 64,485,732.80 |
| 055100400100 | Community and Social Development Agency | 2,650,000.00 | 500,190.00 | 500,190.00 | 18.9% | 2,149,810.00 |

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | <u>Total Capital Expenditure</u> | 837,944,000,000.00 | 42,910,213,997.15 | 99,588,168,117.87 | 11.9% | 738,355,831,882.13 |
| 010000000000 | Administration Sector | 62,070,563,000.00 | 4,063,306,468.20 | 6,141,520,983.07 | 9.9% | 55,929,042,016.93 |
| 011100000000 | Governor's Office | 58,825,203,000.00 | 3,999,183,958.20 | 6,046,100,152.26 | 10.3% | 52,779,102,847.74 |
| 011100100100 | Office of the Executive Governor | 22,591,000,000.00 | 3,963,503,958.20 | 5,665,180,512.26 | 25.1% | 16,925,819,487.74 |
| 011100100200 | Office of the Deputy Governor | 232,500,000.00 | - | 44,009,700.00 | 18.9% | 188,490,300.00 |
| 011100800100 | Enugu State Emergency Management Agency | 74,502,000.00 | - | - | 0.0% | 74,502,000.00 |
| 011101000100 | Dept of Due Process and Budget Monitoring | 10,726,000.00 | - | - | 0.0% | 10,726,000.00 |
| 011103300100 | Enugu State Action Committee on Aids (ENSACA) | 32,975,000.00 | - | - | 0.0% | 32,975,000.00 |
| 011110100100 | Project Development and Implementation Dept. | 697,700,000.00 | - | - | 0.0% | 697,700,000.00 |
| 011118400100 | Volunteer Service Agency | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 011105200100 | SERVICOM | 3,850,000.00 | - | - | 0.0% | 3,850,000.00 |
| 011105300100 | State Electricity Regulatory Commission | 173,950,000.00 | - | - | 0.0% | 173,950,000.00 |
| 011105400100 | Enugu New City Corporation | 15,000,000,000.00 | - | 30,000,000.00 | 0.2% | 14,970,000,000.00 |
| 011105500100 | Enugu State Geographical Information System (ENGIS) | 20,000,000,000.00 | 35,680,000.00 | 306,909,940.00 | 1.5% | 19,693,090,060.00 |
| 016100000000 | Office of the Secretary to the State Government | 1,099,750,000.00 | - | 9,830,000.00 | 0.9% | 1,089,920,000.00 |
| 016100100100 | Office of the Secretary to the State Government | 1,099,750,000.00 | - | 9,830,000.00 | 0.9% | 1,089,920,000.00 |
| 011200000000 | Enugu State House of Assembly (The Legislature) | 851,750,000.00 | 64,122,510.00 | 85,590,830.81 | 10.0% | 766,159,169.19 |
| 011200300100 | Enugu State House of Assembly (The Legislature) | 831,250,000.00 | 64,122,510.00 | 85,590,830.81 | 10.3% | 745,659,169.19 |
| 011200400100 | Enugu State House of Assembly Service Commission | 20,500,000.00 | - | - | 0.0% | 20,500,000.00 |
| 012300000000 | Ministry of Information and Communication | 605,510,000.00 | - | - | 0.0% | 605,510,000.00 |
| 012300100100 | Ministry of Information and Communication | 131,570,000.00 | - | - | 0.0% | 131,570,000.00 |
| 012300300100 | Enugu State Broadcasting Service - Radio/TV ESBS/TV | 321,100,000.00 | - | - | 0.0% | 321,100,000.00 |
| 012301300100 | Government Printing and Stationery Dept. (Govt. Press) | 95,500,000.00 | - | - | 0.0% | 95,500,000.00 |
| 012305500100 | Enugu State Printing and Publishing Company (Daily Star) | 57,340,000.00 | - | - | 0.0% | 57,340,000.00 |
| 012500000000 | Office of the Head of State Civil Service | 36,500,000.00 | - | - | 0.0% | 36,500,000.00 |
| 012500100100 | Office of the Head of State Civil Service | 22,800,000.00 | - | - | 0.0% | 22,800,000.00 |
| 012500500100 | Establishment, Pension and Training | 10,700,000.00 | - | - | 0.0% | 10,700,000.00 |
| 012500500200 | Public Service Department | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 014000000000 | Auditor General | 16,950,000.00 | - | - | 0.0% | 16,950,000.00 |
| 014000100100 | Office of the State Auditor General | 8,450,000.00 | - | - | 0.0% | 8,450,000.00 |
| 014000200100 | Office of the Auditor General for Local Government | 8,500,000.00 | - | - | 0.0% | 8,500,000.00 |
| 014700000000 | Civil Service Commission (CSC) | 67,980,000.00 | - | - | 0.0% | 67,980,000.00 |
| 014700100100 | Civil Service Commission | 67,980,000.00 | - | - | 0.0% | 67,980,000.00 |
| 014900000000 | Local Government Service Commission | 45,000,000.00 | - | - | 0.0% | 45,000,000.00 |
| 014900100100 | Local Government Service Commission | 22,000,000.00 | - | - | 0.0% | 22,000,000.00 |
| 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 | 258,700,000.00 | - | - | 0.0% | 258,700,000.00 |
| 016600100100 | Ministry of Human Development and Poverty Eradication | 258,700,000.00 | - | - | 0.0% | 258,700,000.00 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 016700000000 | Ministry of Special Duties | 139,000,000.00 | - | - | 0.0% | 139,000,000.00 |
| 016700100100 | Ministry of Special Duties | 139,000,000.00 | - | - | 0.0% | 139,000,000.00 |
| 020000000000 | Economic Sector | 425,272,358,000.00 | 19,636,366,082.48 | 53,113,652,433.32 | 12.5% | 372,158,705,566.68 |
| 021500000000 | Ministry of Agriculture and Agro-Industrialization | 81,500,761,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.1% | 79,817,363,641.00 |
| 021500100100 | Ministry of Agriculture and Agro-Industrialization | 80,267,450,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.1% | 78,584,052,641.00 |
| 021510200100 | Enugu State Agricultural Development Programme (ENADEP) | 4,546,000.00 | - | - | 0.0% | 4,546,000.00 |
| 021510700100 | Enugu State FADAMA (CARES Implementation) | 528,765,000.00 | - | - | 0.0% | 528,765,000.00 |
| 021510700600 | Enugu State Rural Access and Agricultural Marketing Project (RAAMP) | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 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 | 1,890,990,000.00 | 3,880,000.00 | 3,880,000.00 | 0.2% | 1,887,110,000.00 |
| 022000100100 | Ministry of Finance and Economic Development | 638,000,000.00 | 3,880,000.00 | 3,880,000.00 | 0.6% | 634,120,000.00 |
| 022000700100 | Office of the State Accountant- General | 681,830,000.00 | - | - | 0.0% | 681,830,000.00 |
| 022000800100 | Enugu State Internal Revenue Services | 534,660,000.00 | - | - | 0.0% | 534,660,000.00 |
| 022001200100 | Enugu State Gaming/Lotto Commission | 36,500,000.00 | - | - | 0.0% | 36,500,000.00 |
| 022200000000 | Ministry of Trade, Investment and Industry | 9,154,400,000.00 | 401,376,692.83 | 1,407,876,692.83 | 15.4% | 7,746,523,307.17 |
| 022200100100 | Ministry of Trade, Investment and Industry | 901,000,000.00 | - | 6,500,000.00 | 0.7% | 894,500,000.00 |
| 022201700100 | Enugu State Investment Development Authority | 2,818,400,000.00 | - | 1,000,000,000.00 | 35.5% | 1,818,400,000.00 |
| 022201800100 | Small and Medium Scale Enterprises Promotion | 5,025,000,000.00 | 361,376,692.83 | 361,376,692.83 | 7.2% | 4,663,623,307.17 |
| 022201900100 | Enugu Marketing Company | 410,000,000.00 | 40,000,000.00 | 40,000,000.00 | 9.8% | 370,000,000.00 |
| 022700000000 | Ministry of Labour and Productivity | 55,590,000.00 | - | - | 0.0% | 55,590,000.00 |
| 022700100100 | Ministry of Labour and Productivity | 55,590,000.00 | - | - | 0.0% | 55,590,000.00 |
| 022800000000 | Ministry of Innovation, Science and Technology | 1,030,000,000.00 | - | - | 0.0% | 1,030,000,000.00 |
| 022800100100 | Ministry of Innovation, Science and Technology | 1,030,000,000.00 | - | - | 0.0% | 1,030,000,000.00 |
| 022900000000 | Ministry of Transport | 40,132,463,000.00 | 2,584,976,095.98 | 2,667,544,095.98 | 6.6% | 37,464,918,904.02 |
| 022900100100 | Ministry of Transport | 40,130,700,000.00 | 2,584,976,095.98 | 2,667,544,095.98 | 6.6% | 37,463,155,904.02 |
| 022905300200 | Coal City Transport Services | 1,763,000.00 | - | - | 0.0% | 1,763,000.00 |
| 023400000000 | Ministry of Works and Infrastructure | 213,120,267,000.00 | 13,509,103,126.62 | 34,937,357,208.96 | 16.4% | 178,182,909,791.04 |
| 023400100100 | Ministry of Works and Infrastructure | 213,120,267,000.00 | 13,509,103,126.62 | 34,937,357,208.96 | 16.4% | 178,182,909,791.04 |
| 023600000000 | Ministry of Culture and Tourism | 26,712,200,000.00 | 77,221,625.00 | 9,806,257,357.50 | 36.7% | 16,905,942,642.50 |
| 023600100100 | Ministry of Culture and Tourism | 1,190,000,000.00 | 17,221,625.00 | 17,221,625.00 | 1.4% | 1,172,778,375.00 |
| 023600400100 | Enugu State Council for Arts and Culture | 22,200,000.00 | - | - | 0.0% | 22,200,000.00 |
| 023605200100 | Tourism Board | 25,500,000,000.00 | 60,000,000.00 | 9,789,035,732.50 | 38.4% | 15,710,964,267.50 |
| 023800000000 | State Economic Planning Commission | 4,326,240,000.00 | - | - | 0.0% | 4,326,240,000.00 |
| 023800100100 | State Economic Planning Commission | 4,054,800,000.00 | - | - | 0.0% | 4,054,800,000.00 |
| 023800400100 | State Bureau of Statistics | 271,440,000.00 | - | - | 0.0% | 271,440,000.00 |
| 025200000000 | Ministry of Water Resources | 23,268,150,000.00 | 508,130,000.00 | 690,780,000.00 | 3.0% | 22,577,370,000.00 |
| 025200100100 | Ministry of Water Resources | 2,038,750,000.00 | - | - | 0.0% | 2,038,750,000.00 |
| 025210200100 | Enugu State Water Corporation | 20,665,000,000.00 | - | 115,000,000.00 | 0.6% | 20,550,000,000.00 |
| 025210300100 | Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS) | 519,400,000.00 | 508,130,000.00 | 575,780,000.00 | 110.9% | - 56,380,000.00 |
| 025210400100 | Small Town Water and Sanitation Agency | 45,000,000.00 | - | - | 0.0% | 45,000,000.00 |
| 025300000000 | Ministry of Housing | 5,877,000,000.00 | 758,608,200.00 | 1,340,207,820.00 | 22.8% | 4,536,792,180.00 |
| 025300100100 | Ministry of Housing | 267,000,000.00 | 758,608,200.00 | 1,340,207,820.00 | 502.0% | - 1,073,207,820.00 |
| 025301000100 | Enugu State Housing Development Corporation | 5,610,000,000.00 | - | - | 0.0% | 5,610,000,000.00 |
| 026000000000 | Ministry of Lands and Urban Development | 613,297,000.00 | - | - | 0.0% | 613,297,000.00 |
| 026000100100 | Ministry of Lands and Urban Development | 459,157,000.00 | - | - | 0.0% | 459,157,000.00 |
| 026000100200 | Office of the Surveyor General | 154,140,000.00 | - | - | 0.0% | 154,140,000.00 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 026400000000 | Ministry of Budget and Planning | 409,700,000.00 | 164,775,000.00 | 164,775,000.00 | 40.2% | 244,925,000.00 |
| 026400100100 | Ministry of Budget and Planning | 409,700,000.00 | 164,775,000.00 | 164,775,000.00 | 40.2% | 244,925,000.00 |
| 027000000000 | Ministry of Energy and Mineral Resources | 17,181,300,000.00 | 259,072,964.05 | 411,576,899.05 | 2.4% | 16,769,723,100.95 |
| 027000100100 | Ministry of Energy and Mineral Resources | 12,082,300,000.00 | - | - | 0.0% | 12,082,300,000.00 |
| 027000100200 | Enugu State Electrification Agency | 5,099,000,000.00 | 259,072,964.05 | 411,576,899.05 | 8.1% | 4,687,423,100.95 |
| 030000000000 | Law and Justice Sector | 1,660,448,000.00 | 241,368,090.05 | 241,368,090.05 | 14.5% | 1,419,079,909.95 |
| 031800000000 | The State Judiciary | 862,513,000.00 | 186,793,090.05 | 186,793,090.05 | 21.7% | 675,719,909.95 |
| 031800100100 | Judicial Service Commission | 455,170,000.00 | - | - | 0.0% | 455,170,000.00 |
| 031805100100 | Enugu State High Court | 335,919,000.00 | 186,793,090.05 | 186,793,090.05 | 55.6% | 149,125,909.95 |
| 031805200100 | Customary Court of Appeal | 71,424,000.00 | - | - | 0.0% | 71,424,000.00 |
| 032600000000 | Ministry of Justice | 797,935,000.00 | 54,575,000.00 | 54,575,000.00 | 6.8% | 743,360,000.00 |
| 032600100100 | Ministry of Justice | 778,535,000.00 | 54,575,000.00 | 54,575,000.00 | 7.0% | 723,960,000.00 |
| 032600700100 | Citizens' Rights and Mediation Centre | 3,400,000.00 | - | - | 0.0% | 3,400,000.00 |
| 032601200100 | Administrator-General/Public Trustees | 16,000,000.00 | - | - | 0.0% | 16,000,000.00 |
| 040000000000 | Regional | 1,554,350,000.00 | 30,000,000.00 | 145,000,000.00 | 9.3% | 1,409,350,000.00 |
| 046500000000 | Enugu Capital Territory Development Authority | 1,554,350,000.00 | 30,000,000.00 | 145,000,000.00 | 9.3% | 1,409,350,000.00 |
| 046500100100 | Enugu Capital Territory Development Authority | 1,554,350,000.00 | 30,000,000.00 | 145,000,000.00 | 9.3% | 1,409,350,000.00 |
| 050000000000 | Social Sector | 347,386,281,000.00 | 18,939,173,356.42 | 39,946,626,611.43 | 11.5% | 307,439,654,388.57 |
| 051300000000 | Ministry of Youth and Sport | 13,603,000,000.00 | - | - | 0.0% | 13,603,000,000.00 |
| 051300100100 | Ministry of Youth and Sport | 10,560,000,000.00 | - | - | 0.0% | 10,560,000,000.00 |
| 051300200100 | Rangers Management Corporation | 43,000,000.00 | - | - | 0.0% | 43,000,000.00 |
| 051305700100 | Games Village Awgu | 3,000,000,000.00 | - | - | 0.0% | 3,000,000,000.00 |
| 051400000000 | Ministry of Children, Gender Affairs and Social Development | 266,000,000.00 | 8,579,500.00 | 21,579,500.00 | 8.1% | 244,420,500.00 |
| 051400100100 | Ministry of Children, Gender Affairs and Social Development | 266,000,000.00 | 8,579,500.00 | 21,579,500.00 | 8.1% | 244,420,500.00 |
| 051700000000 | Ministry of Education | 284,728,085,000.00 | 18,287,630,128.42 | 39,240,083,383.43 | 13.8% | 245,488,001,616.57 |
| 051700100100 | Ministry of Education | 1,132,900,000.00 | 500,000,000.00 | 1,790,850,000.00 | 158.1% | - 657,950,000.00 |
| 051700300100 | Enugu State Universal Basic Education Board | 254,637,100,000.00 | 17,487,630,128.42 | 37,149,233,383.43 | 14.6% | 217,487,866,616.57 |
| 051700800100 | Enugu State Library Board | 73,000,000.00 | - | - | 0.0% | 73,000,000.00 |
| 051700900100 | Examinations Development Centre | 73,740,000.00 | - | - | 0.0% | 73,740,000.00 |
| 051701000100 | Agency for Mass Literacy | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 051701800100 | Enugu State Polytechnic Iwollo | 850,500,000.00 | - | - | 0.0% | 850,500,000.00 |
| 051701900100 | Enugu State College of Education (Technical) | 480,240,000.00 | - | - | 0.0% | 480,240,000.00 |
| 051702600100 | Enugu State University of Science and Technology (ESUT) | 761,234,000.00 | - | - | 0.0% | 761,234,000.00 |
| 051702700100 | State University of Medical and Applied Sciences, Igbo- Eno (SUMAS) | 864,400,000.00 | - | - | 0.0% | 864,400,000.00 |
| 051703100100 | Institute of Management and Technology (IMT) | 432,268,000.00 | 300,000,000.00 | 300,000,000.00 | 69.4% | 132,268,000.00 |
| 051705100100 | Post-Primary Schools Management Board (PPSMB) | 20,743,400,000.00 | - | - | 0.0% | 20,743,400,000.00 |
| 051705400100 | Enugu State Science Technical and Vocational Sch. Mgt. Board | 472,632,000.00 | - | - | 0.0% | 472,632,000.00 |
| 051705600100 | Enugu State Scholarship and Education Loans Board | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 051710300100 | Enugu State College of Health Technology, Oji River | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 051710300200 | Enugu State College of Nursing Sciences and Health Technology, Nsukka | 2,071,000,000.00 | - | - | 0.0% | 2,071,000,000.00 |
| 051710300300 | Enugu State College of Nursing Sciences, Parklane/Awgu | 2,008,671,000.00 | - | - | 0.0% | 2,008,671,000.00 |
| 052100000000 | Ministry of Health | 45,830,896,000.00 | 629,403,728.00 | 671,403,728.00 | 1.5% | 45,159,492,272.00 |
| 052100100100 | Ministry of Health | 21,945,607,000.00 | 150,000,000.00 | 192,000,000.00 | 0.9% | 21,753,607,000.00 |
| 052100300100 | Enugu State Primary Healthcare Development Agency | 17,646,690,000.00 | 23,900,000.00 | 23,900,000.00 | 0.1% | 17,622,790,000.00 |
| 052100200100 | Enugu State Agency for Universal Health Coverage | 305,400,000.00 | - | - | 0.0% | 305,400,000.00 |
| 052102600100 | ESUT Teaching Hospital ParkLane, Enugu | 2,335,000,000.00 | 455,503,728.00 | 455,503,728.00 | 19.5% | 1,879,496,272.00 |
| 052110200100 | Enugu State Hospitals Management Board (SHB) | 3,598,199,000.00 | - | - | 0.0% | 3,598,199,000.00 |

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------------|--|-------------------------|---------------------|---------------------------------------|---|-----------------------------------|
| 05350000000 | Ministry of Environment and Climate Change | 1,335,800,000.00 | 8,030,000.00 | 8,030,000.00 | 0.6% | 1,327,770,000.00 |
| 053500100100 | Ministry of Environment and Climate Change | 621,000,000.00 | 8,030,000.00 | 8,030,000.00 | 1.3% | 612,970,000.00 |
| 053505300100 | Enugu State Waste Management Authority (ESWAMA) | 598,000,000.00 | - | - | 0.0% | 598,000,000.00 |
| 053505400100 | Forestry Commission | 116,800,000.00 | - | - | 0.0% | 116,800,000.00 |
| 05510000000 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 1,622,500,000.00 | 5,530,000.00 | 5,530,000.00 | 0.3% | 1,616,970,000.00 |
| 055100100100 | Ministry of Local Government, Rural Development and Chieftaincy Affairs | 142,500,000.00 | - | - | 0.0% | 142,500,000.00 |
| 055100200100 | Fire Service Department | 480,000,000.00 | 5,530,000.00 | 5,530,000.00 | 1.2% | 474,470,000.00 |
| 055100400100 | Community and Social Development Agency | 1,000,000,000.00 | - | - | 0.0% | 1,000,000,000.00 |

Table 8: Other Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Other Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------|---|--------------------------------|--------------------------------|---------------------------------------|---|-----------------------------------|
| | <i>Total Other Expenditure</i> | <i>6,288,300,000.00</i> | <i>2,018,608,518.68</i> | <i>4,505,540,324.75</i> | <i>71.6%</i> | <i>1,782,759,675.25</i> |
| 020000000000 | Economic Sector | 6,170,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.0% | 1,664,459,675.25 |
| 022000000000 | Ministry of Finance and Economic Development | 6,170,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.0% | 1,664,459,675.25 |
| 022000700100 | Office of the State Accountant- General | 6,170,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.0% | 1,664,459,675.25 |
| 050000000000 | Social Sector | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 051700000000 | Ministry of Education | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 051701800100 | Enugu State Polytechnic Iwollo | 53,800,000.00 | - | - | 0.0% | 53,800,000.00 |
| 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 2025 Q2 - Total Expenditure by Economic Classification

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 971,084,000,000.00 | 54,073,753,891.99 | 121,651,475,393.85 | 12.5% | 849,432,524,606.15 |
| 2 | EXPENDITURES | 971,084,000,000.00 | 54,073,753,891.99 | 121,651,475,393.85 | 12.5% | 849,432,524,606.15 |
| 21 | PERSONNEL COST | 70,954,000,000.00 | 6,909,363,666.09 | 14,856,099,046.84 | 20.9% | 56,097,900,953.16 |
| 2101 | SALARY | 41,373,299,058.00 | 3,167,303,943.84 | 6,948,498,275.87 | 16.8% | 34,424,800,782.13 |
| 210101 | SALARIES AND WAGES | 41,373,299,058.00 | 3,167,303,943.84 | 6,948,498,275.87 | 16.8% | 34,424,800,782.13 |
| 21010101 | SALARY | 35,108,939,110.00 | 2,941,153,601.10 | 6,472,530,805.17 | 18.4% | 28,636,408,304.83 |
| 21010102 | OVER TIME PAYMENTS | 220,909,180.00 | 4,000,000.00 | 4,000,000.00 | 1.8% | 216,909,180.00 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 6,043,450,768.00 | 222,150,342.74 | 471,967,470.70 | 7.8% | 5,571,483,297.30 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 16,750,700,942.00 | 1,312,821,892.79 | 2,515,561,616.18 | 15.0% | 14,235,139,325.82 |
| 210201 | ALLOWANCES | 16,694,030,602.00 | 1,298,469,132.79 | 2,501,208,856.18 | 15.0% | 14,192,821,745.82 |
| 21020101 | Housing/Rent Allowance | 4,946,744,598.00 | 492,543,340.85 | 875,188,330.39 | 17.7% | 4,071,556,267.61 |
| 21020102 | Transport Allowance | 1,177,688,230.00 | 221,719,963.07 | 320,327,039.35 | 27.2% | 857,361,190.65 |
| 21020103 | Meal Subsidy | 822,764,430.00 | 81,336,375.91 | 168,873,011.01 | 20.5% | 653,891,418.99 |
| 21020104 | Utility Allowance | 664,944,107.00 | 73,215,660.40 | 201,557,866.43 | 30.3% | 463,386,240.57 |
| 21020105 | Entertainment Allowance | 418,837,728.00 | 2,080,431.25 | 4,355,413.50 | 1.0% | 414,482,314.50 |
| 21020106 | Leave allowances | 851,444,270.00 | 2,721,983.12 | 5,474,487.77 | 0.6% | 845,969,782.23 |
| 21020107 | Domestic Staff Allowance | 2,594,367,105.00 | 158,118,805.92 | 326,901,815.32 | 12.6% | 2,267,465,289.68 |
| 21020108 | Shift Duty Allowance | 265,888,884.00 | 9,203,625.53 | 19,968,897.34 | 7.5% | 245,919,986.66 |
| 21020109 | Call Duties Allowances | 471,727,226.00 | 18,760,912.24 | 39,854,377.47 | 8.4% | 431,872,848.53 |
| 21020110 | Clinical Duty Allowance | 464,950.00 | 183,975.53 | 351,739.28 | 75.7% | 113,210.72 |
| 21020111 | Hazard Allowance | 463,385,040.00 | 14,826,735.92 | 30,643,411.87 | 6.6% | 432,741,628.13 |
| 21020112 | Rural Posting Allowance | 21,832,034.00 | 1,647,294.63 | 3,490,216.40 | 16.0% | 18,341,817.60 |
| 21020113 | Teaching Allowance | 943,918,278.00 | 91,375,890.89 | 192,099,453.77 | 20.4% | 751,818,824.23 |
| 21020114 | Admin Allowance | 36,903,706.00 | 324,352.60 | 446,243.00 | 1.2% | 36,457,463.00 |
| 21020115 | Arrears Allowances | 1,233,671,104.00 | 95,556.44 | 271,665.94 | 0.0% | 1,233,399,438.06 |
| 21020116 | Secretarial Allowance | 1,260.00 | - | - | 0.0% | 1,260.00 |
| 21020117 | Professional Allowance | 1,467,390,220.00 | 128,066,439.19 | 306,124,663.97 | 20.9% | 1,161,265,556.03 |
| 21020119 | Wardrobe Allowance | 17,146,500.00 | 1,150,000.00 | 2,323,000.00 | 13.5% | 14,823,500.00 |
| 21020120 | Hardship Allowance | 4,892,920.00 | 199,163.34 | 379,826.68 | 7.8% | 4,513,093.32 |
| 21020121 | Responsibility Allowance | 5,151,460.00 | - | - | 0.0% | 5,151,460.00 |
| 21020125 | Inducement Allowance | 12,940,662.00 | 167,738.30 | 342,359.50 | 2.6% | 12,598,302.50 |
| 21020126 | Other Allowances | 271,925,890.00 | 730,887.66 | 2,235,037.19 | 0.8% | 269,690,852.81 |
| 210202 | SOCIAL CONTRIBUTIONS | 56,670,340.00 | 14,352,760.00 | 14,352,760.00 | 25.3% | 42,317,580.00 |
| 21020201 | NHIS CONTRIBUTION | 16,548,000.00 | - | - | 0.0% | 16,548,000.00 |
| 21020202 | CONTRIBUTORY PENSION | 39,922,340.00 | 14,352,760.00 | 14,352,760.00 | 36.0% | 25,569,580.00 |
| 21020205 | HOUSING FUND CONTRIBUTION | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 2103 | SOCIAL BENEFITS | 12,830,000,000.00 | 2,429,237,829.46 | 5,392,039,154.79 | 42.0% | 7,437,960,845.21 |
| 210301 | SOCIAL BENEFITS | 12,830,000,000.00 | 2,429,237,829.46 | 5,392,039,154.79 | 42.0% | 7,437,960,845.21 |
| 21030101 | GRATUITY | 2,562,512,540.00 | 23,947,637.93 | 597,344,912.21 | 23.3% | 1,965,167,627.79 |
| 21030102 | PENSION | 10,153,687,460.00 | 2,405,290,191.53 | 4,794,694,242.58 | 47.2% | 5,358,993,217.42 |
| 21030103 | DEATH BENEFITS | 111,800,000.00 | - | - | 0.0% | 111,800,000.00 |
| 21030105 | PENSION AREARS | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 22 | OTHER RECURRENT COSTS | 62,186,000,000.00 | 4,254,176,228.75 | 7,207,208,229.14 | 11.6% | 54,978,791,770.86 |
| 2202 | OVERHEAD COST | 55,897,700,000.00 | 2,235,567,710.07 | 2,701,667,904.39 | 4.8% | 53,196,032,095.61 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 7,353,094,500.00 | 265,092,272.90 | 287,423,357.15 | 3.9% | 7,065,671,142.85 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 765,850,000.00 | 18,517,000.00 | 19,728,800.00 | 2.6% | 746,121,200.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 3,730,550,000.00 | 218,340,131.92 | 239,459,416.17 | 6.4% | 3,491,090,583.83 |
| 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 963,320,000.00 | 7,141,000.00 | 7,141,000.00 | 0.7% | 956,179,000.00 |
| 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 1,043,700,000.00 | 5,707,022.00 | 5,707,022.00 | 0.5% | 1,037,992,978.00 |
| 22020105 | Hotel Accommodation | 849,674,500.00 | 15,387,118.98 | 15,387,118.98 | 1.8% | 834,287,381.02 |
| 220202 | UTILITIES - GENERAL | 2,226,844,000.00 | 44,352,943.64 | 47,888,271.64 | 2.2% | 2,178,955,728.36 |
| 22020201 | ELECTRICITY CHARGES | 1,711,530,000.00 | 24,900,393.64 | 25,100,393.64 | 1.5% | 1,686,429,606.36 |
| 22020202 | TELEPHONE CHARGES | 132,934,000.00 | 3,120,850.00 | 4,586,378.00 | 3.5% | 128,347,622.00 |
| 22020203 | INTERNET ACCESS CHARGES | 209,230,000.00 | 9,137,800.00 | 10,132,800.00 | 4.8% | 199,097,200.00 |
| 22020204 | SATELLITE BROADCASTING ACCESS CHARGES | 36,990,000.00 | 497,000.00 | 785,000.00 | 2.1% | 36,205,000.00 |
| 22020205 | WATER RATES | 60,760,000.00 | 2,194,500.00 | 2,288,500.00 | 3.8% | 58,471,500.00 |
| 22020206 | SEWERAGE CHARGES | 40,100,000.00 | 1,048,700.00 | 1,541,500.00 | 3.8% | 38,558,500.00 |
| 22020207 | LEASED COMMUNICATION LINES(S) | 4,800,000.00 | - | - | 0.0% | 4,800,000.00 |
| 22020208 | SOFTWARE CHARGES/ LICENSE RENEWAL | 30,500,000.00 | 3,453,700.00 | 3,453,700.00 | 11.3% | 27,046,300.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 4,846,911,500.00 | 264,579,442.48 | 293,756,711.42 | 6.1% | 4,553,154,788.58 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 1,764,950,000.00 | 155,227,782.50 | 170,839,027.16 | 9.7% | 1,594,110,972.84 |
| 22020302 | BOOKS | 232,350,000.00 | 11,771,893.23 | 11,771,893.23 | 5.1% | 220,578,106.77 |
| 22020303 | NEWSPAPERS | 28,591,500.00 | 642,737.75 | 650,737.75 | 2.3% | 27,940,762.25 |
| 22020304 | MAGAZINES & PERIODICALS | 15,880,000.00 | 618,000.00 | 996,800.00 | 6.3% | 14,883,200.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 649,400,000.00 | 16,011,825.00 | 16,011,825.00 | 2.5% | 633,388,175.00 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 364,350,000.00 | 21,063,454.00 | 21,563,454.00 | 5.9% | 342,786,546.00 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 424,800,000.00 | - | 9,012,324.28 | 2.1% | 415,787,675.72 |
| 22020308 | FIELD & CAMPING MATERIALS SUPPLIES | 99,500,000.00 | 6,517,500.00 | 6,517,500.00 | 6.6% | 92,982,500.00 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 938,850,000.00 | 8,019,000.00 | 8,685,900.00 | 0.9% | 930,164,100.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 105,340,000.00 | 7,233,250.00 | 7,233,250.00 | 6.9% | 98,106,750.00 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 222,900,000.00 | 37,474,000.00 | 40,474,000.00 | 18.2% | 182,426,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 3,022,430,000.00 | 266,608,234.85 | 276,449,634.85 | 9.1% | 2,745,980,365.15 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 1,673,750,000.00 | 110,113,917.00 | 117,699,192.00 | 7.0% | 1,556,050,808.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 85,710,000.00 | 1,777,733.86 | 2,391,733.86 | 2.8% | 83,318,266.14 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 366,650,000.00 | 39,353,946.25 | 39,370,946.25 | 10.7% | 327,279,053.75 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 189,320,000.00 | 8,037,000.00 | 8,274,000.00 | 4.4% | 181,046,000.00 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 159,200,000.00 | 5,074,544.74 | 5,489,169.74 | 3.4% | 153,710,830.26 |
| 22020406 | OTHER MAINTENANCE SERVICES | 402,400,000.00 | 48,324,493.00 | 49,297,993.00 | 12.3% | 353,102,007.00 |
| 22020410 | MAINTENANCE OF STREET LIGHTINGS | 113,000,000.00 | 53,783,000.00 | 53,783,000.00 | 47.6% | 59,217,000.00 |
| 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENTS | 22,400,000.00 | 143,600.00 | 143,600.00 | 0.6% | 22,256,400.00 |
| 22020413 | MINOR ROAD MAINTENANCE | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 220205 | TRAINING - GENERAL | 2,360,110,000.00 | 108,811,997.00 | 445,805,997.00 | 18.9% | 1,914,304,003.00 |
| 22020501 | LOCAL TRAINING | 2,302,110,000.00 | 107,811,997.00 | 444,805,997.00 | 19.3% | 1,857,304,003.00 |
| 22020502 | INTERNATIONAL TRAINING | 58,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1.7% | 57,000,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 13,112,480,000.00 | 122,539,208.79 | 124,732,866.17 | 1.0% | 12,987,747,133.83 |
| 22020601 | SECURITY SERVICES | 4,374,000,000.00 | 111,774,912.18 | 112,558,912.18 | 2.6% | 4,261,441,087.82 |
| 22020602 | OFFICE RENT | 105,800,000.00 | 635,000.00 | 635,000.00 | 0.6% | 105,165,000.00 |
| 22020603 | RESIDENTIAL RENT | 172,100,000.00 | 4,000,000.00 | 4,000,000.00 | 2.3% | 168,100,000.00 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 7,204,100,000.00 | - | - | 0.0% | 7,204,100,000.00 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 1,256,480,000.00 | 6,129,296.61 | 7,538,953.99 | 0.6% | 1,248,941,046.01 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 5,616,280,000.00 | 229,377,997.99 | 249,983,084.29 | 4.5% | 5,366,296,915.71 |
| 22020701 | FINANCIAL CONSULTING | 3,471,200,000.00 | 76,924,890.78 | 78,047,440.78 | 2.2% | 3,393,152,559.22 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 904,860,000.00 | 21,805,198.21 | 25,988,733.24 | 2.9% | 878,871,266.76 |
| 22020703 | LEGAL SERVICES | 593,070,000.00 | 47,247,909.00 | 47,247,909.00 | 8.0% | 545,822,091.00 |
| 22020704 | ENGINEERING SERVICES | 162,250,000.00 | - | 15,299,001.27 | 9.4% | 146,950,998.73 |
| 22020705 | ARCHITECTURAL SERVICES | 3,500,000.00 | - | - | 0.0% | 3,500,000.00 |
| 22020706 | SURVEYING SERVICES | 395,900,000.00 | 3,000,000.00 | 3,000,000.00 | 0.8% | 392,900,000.00 |
| 22020707 | AGRICULTURAL CONSULTING | 80,000,000.00 | 80,400,000.00 | 80,400,000.00 | 100.5% | - 400,000.00 |

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|---------------|---|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 22020708 | MEDICAL CONSULTING | 5,500,000.00 | - | - | 0.0% | 5,500,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 3,799,280,000.00 | 225,374,186.42 | 242,304,720.26 | 6.4% | 3,556,975,279.74 |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,969,950,000.00 | 217,610,855.51 | 234,541,389.35 | 11.9% | 1,735,408,610.65 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 1,012,700,000.00 | - | - | 0.0% | 1,012,700,000.00 |
| 22020803 | PLANT / GENERATOR FUEL COST | 712,030,000.00 | 4,433,330.91 | 4,433,330.91 | 0.6% | 707,596,669.09 |
| 22020806 | COOKING GAS/FUEL COST | 104,600,000.00 | 3,330,000.00 | 3,330,000.00 | 3.2% | 101,270,000.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 1,309,690,000.00 | 226,850,198.40 | 226,861,433.89 | 17.3% | 1,082,828,566.11 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 1,032,590,000.00 | 218,916,568.40 | 218,927,803.89 | 21.2% | 813,662,196.11 |
| 22020902 | INSURANCE PREMIUM | 269,900,000.00 | 4,016,630.00 | 4,016,630.00 | 1.5% | 265,883,370.00 |
| 22020904 | OTHER CRF BANK CHARGES | 7,200,000.00 | 3,917,000.00 | 3,917,000.00 | 54.4% | 3,283,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 12,250,580,000.00 | 481,981,227.60 | 506,461,827.72 | 4.1% | 11,744,118,172.28 |
| 22021001 | REFRESHMENT & MEALS | 1,155,500,000.00 | 72,637,322.16 | 75,112,722.16 | 6.5% | 1,080,387,277.84 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 1,155,600,000.00 | 35,066,050.00 | 51,868,081.89 | 4.5% | 1,103,731,918.11 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 1,314,450,000.00 | 45,108,661.25 | 45,198,661.25 | 3.4% | 1,269,251,338.75 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 328,900,000.00 | 560,000.00 | 3,285,000.00 | 1.0% | 325,615,000.00 |
| 22021006 | POSTAGES & COURIER SERVICES | 37,630,000.00 | 1,707,695.25 | 1,707,695.25 | 4.5% | 35,922,304.75 |
| 22021007 | WELFARE PACKAGES | 1,335,390,000.00 | 76,569,468.18 | 78,957,636.41 | 5.9% | 1,256,432,363.59 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 414,000,000.00 | 25,262,738.00 | 25,262,738.00 | 6.1% | 388,737,262.00 |
| 22021009 | SPORTING ACTIVITIES | 279,400,000.00 | 95,146,200.00 | 95,146,200.00 | 34.1% | 184,253,800.00 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 12,650,000.00 | - | - | 0.0% | 12,650,000.00 |
| 22021011 | Recruitment and Appointment (Service wide) | 80,700,000.00 | 250,000.00 | 250,000.00 | 0.3% | 80,450,000.00 |
| 22021012 | DISCIPLINE AND APPOINTMENT (SERVICE WIDE) | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 22021013 | PROMOTION (SERVICE WIDE) | 26,150,000.00 | - | - | 0.0% | 26,150,000.00 |
| 22021014 | Annual Budget Defence Expenses & Administration | 452,410,000.00 | 12,346,466.74 | 12,346,466.74 | 2.7% | 440,063,533.26 |
| 22021016 | Servicom | 16,550,000.00 | 5,500,000.00 | 5,500,000.00 | 33.2% | 11,050,000.00 |
| 22021019 | MEDICAL EXPENSES-INTERNATIONAL | 215,400,000.00 | - | - | 0.0% | 215,400,000.00 |
| 22021020 | FOREIGN SCHOLARSHIP SCHEME | 200,200,000.00 | 400,000.00 | 400,000.00 | 0.2% | 199,800,000.00 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 257,250,000.00 | 39,176,626.02 | 39,176,626.02 | 15.2% | 218,073,373.98 |
| 22021022 | Donations | 2,508,300,000.00 | 72,250,000.00 | 72,250,000.00 | 2.9% | 2,436,050,000.00 |
| 22021026 | Common services (Committee/Commissions) | 376,100,000.00 | - | - | 0.0% | 376,100,000.00 |
| 22021027 | Cost of IGR Collection | 2,080,000,000.00 | - | - | 0.0% | 2,080,000,000.00 |
| 2203 | LOANS AND ADVANCES | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 220301 | STAFF LOANS & ADVANCES | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 22030103 | REFURBISHING ADVANCES | 53,800,000.00 | - | - | 0.0% | 53,800,000.00 |
| 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 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 2206 | PUBLIC DEBT CHARGES | 6,110,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.7% | 1,604,459,675.25 |
| 220601 | FOREIGN INTEREST / DISCOUNT | 400,000,000.00 | 532,229,269.99 | 1,465,141,229.14 | 366.3% | - 1,065,141,229.14 |
| 22060102 | FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWINGS | 400,000,000.00 | 532,229,269.99 | 1,465,141,229.14 | 366.3% | - 1,065,141,229.14 |
| 220602 | DOMESTIC INTEREST / DISCOUNT | 2,110,000,000.00 | 206,410,603.11 | 206,410,603.11 | 9.8% | 1,903,589,396.89 |
| 22060202 | DOMESTIC INTEREST /DISCOUNT LONG-TERM BORROWINGS | 2,110,000,000.00 | 206,410,603.11 | 206,410,603.11 | 9.8% | 1,903,589,396.89 |
| 220603 | FOREIGN PRINCIPAL | 1,000,000,000.00 | 798,343,904.99 | 1,798,343,904.99 | 179.8% | - 798,343,904.99 |
| 22060302 | FOREIGN PRINCIPAL - LONG TERM BORROWINGS | 1,000,000,000.00 | 798,343,904.99 | 1,798,343,904.99 | 179.8% | - 798,343,904.99 |
| 220604 | DOMESTIC PRINCIPAL | 2,600,000,000.00 | 481,624,740.59 | 1,035,644,587.51 | 39.8% | 1,564,355,412.49 |
| 22060402 | DOMESTIC PRINCIPAL - LONG-TERM BORROWINGS | 2,600,000,000.00 | 481,624,740.59 | 1,035,644,587.51 | 39.8% | 1,564,355,412.49 |

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|---------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 23 | Capital Expenditure | 837,944,000,000.00 | 42,910,213,997.15 | 99,588,168,117.87 | 11.9% | 738,355,831,882.13 |
| 2301 | FIXED ASSETS PURCHASED | 303,913,206,000.00 | 10,432,546,202.18 | 11,601,759,433.18 | 3.8% | 292,311,446,566.82 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 303,913,206,000.00 | 10,432,546,202.18 | 11,601,759,433.18 | 3.8% | 292,311,446,566.82 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 53,700,000,000.00 | - | 314,174,981.00 | 0.6% | 53,385,825,019.00 |
| 23010102 | PURCHASE OF OFFICE BUILDINGS | 12,035,000,000.00 | - | - | 0.0% | 12,035,000,000.00 |
| 23010104 | PURCHASE MOTOR CYCLES | 1,219,180,000.00 | - | - | 0.0% | 1,219,180,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 7,973,200,000.00 | 1,572,302,500.00 | 2,135,102,500.00 | 26.8% | 5,838,097,500.00 |
| 23010106 | PURCHASE OF VANS | 360,000,000.00 | - | - | 0.0% | 360,000,000.00 |
| 23010107 | PURCHASE OF TRUCKS | 25,686,213,000.00 | 1,266,976,048.00 | 1,266,976,048.00 | 4.9% | 24,419,236,952.00 |
| 23010108 | PURCHASE OF BUSES | 2,550,300,000.00 | 723,887,895.98 | 723,887,895.98 | 28.4% | 1,826,412,104.02 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 1,709,458,000.00 | 317,780,500.00 | 372,615,500.00 | 21.8% | 1,336,842,500.00 |
| 23010113 | PURCHASE OF COMPUTERS | 1,055,251,000.00 | 24,960,000.00 | 71,265,000.00 | 6.8% | 983,986,000.00 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 133,764,000.00 | - | 850,000.00 | 0.6% | 132,914,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 22,000,000.00 | - | - | 0.0% | 22,000,000.00 |
| 23010118 | PURCHASE OF SCANNERS | 400,000.00 | - | - | 0.0% | 400,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 2,323,490,000.00 | - | 118,978,250.00 | 5.1% | 2,204,511,750.00 |
| 23010120 | PURCHASE OF CANTEN / KITCHEN EQUIPMENT | 252,000,000.00 | - | - | 0.0% | 252,000,000.00 |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 9,449,609,000.00 | 66,631,950.00 | 66,631,950.00 | 0.7% | 9,382,977,050.00 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 2,550,000.00 | - | - | 0.0% | 2,550,000.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 147,226,231,000.00 | 4,450,000,000.00 | 4,459,700,000.00 | 3.0% | 142,766,531,000.00 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 241,100,000.00 | 11,035,000.00 | 11,035,000.00 | 4.6% | 230,065,000.00 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 28,000,000.00 | - | - | 0.0% | 28,000,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 1,496,796,000.00 | 8,030,000.00 | 8,030,000.00 | 0.5% | 1,488,766,000.00 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 11,408,300,000.00 | 81,814,108.20 | 143,384,108.20 | 1.3% | 11,264,915,891.80 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 5,536,264,000.00 | 48,040,000.00 | 48,040,000.00 | 0.9% | 5,488,224,000.00 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 115,000,000.00 | - | - | 0.0% | 115,000,000.00 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 219,100,000.00 | - | - | 0.0% | 219,100,000.00 |
| 23010139 | PURCHASE OF AIRCRAFTS | 19,100,000,000.00 | 1,861,088,200.00 | 1,861,088,200.00 | 9.7% | 17,238,911,800.00 |
| 2302 | CONSTRUCTION / PROVISION | 361,662,918,000.00 | 24,283,386,609.91 | 73,161,801,748.24 | 20.2% | 288,501,116,251.76 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 361,662,918,000.00 | 24,283,386,609.91 | 73,161,801,748.24 | 20.2% | 288,501,116,251.76 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 15,500,319,000.00 | 1,274,437,480.05 | 1,931,155,630.10 | 12.5% | 13,569,163,369.90 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 1,040,000,000.00 | 788,608,200.00 | 903,608,200.00 | 86.9% | 136,391,800.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 2,459,720,000.00 | 259,072,964.05 | 876,673,269.05 | 35.6% | 1,583,046,730.95 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 225,200,000.00 | - | - | 0.0% | 225,200,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 20,303,090,000.00 | - | 115,000,000.00 | 0.6% | 20,188,090,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 32,565,000,000.00 | 455,503,728.00 | 455,503,728.00 | 1.4% | 32,109,496,272.00 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 114,799,917,000.00 | 13,837,630,128.42 | 33,969,533,383.43 | 29.6% | 80,830,383,616.57 |
| 23020110 | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | 27,000,000.00 | 5,530,000.00 | 5,530,000.00 | 20.5% | 21,470,000.00 |
| 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 488,000,000.00 | - | - | 0.0% | 488,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 4,841,450,000.00 | - | - | 0.0% | 4,841,450,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 83,102,367,000.00 | 5,159,145,084.39 | 19,446,108,386.10 | 23.4% | 63,656,258,613.90 |
| 23020115 | CONSTRUCTION / PROVISION OF RAIL-WAYS | 2,000,000,000.00 | - | - | 0.0% | 2,000,000,000.00 |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 23020117 | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES | 2,140,000,000.00 | - | 82,568,000.00 | 3.9% | 2,057,432,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 71,094,730,000.00 | 2,443,459,025.00 | 14,316,121,151.56 | 20.1% | 56,778,608,848.44 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 5,760,000,000.00 | 60,000,000.00 | 60,000,000.00 | 1.0% | 5,700,000,000.00 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 1,023,500,000.00 | - | - | 0.0% | 1,023,500,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 2,800,000,000.00 | - | 1,000,000,000.00 | 35.7% | 1,800,000,000.00 |
| 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 1,000,500,000.00 | - | - | 0.0% | 1,000,500,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 488,125,000.00 | - | - | 0.0% | 488,125,000.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|---------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| 2303 | REHABILITATION / REPAIRS | 156,610,841,000.00 | 6,468,576,185.06 | 12,288,901,936.45 | 7.8% | 144,321,939,063.55 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 156,610,841,000.00 | 6,468,576,185.06 | 12,288,901,936.45 | 7.8% | 144,321,939,063.55 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 215,000,000.00 | - | 9,759,700.00 | 4.5% | 205,240,300.00 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | 858,220,000.00 | - | - | 0.0% | 858,220,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 1,071,754,000.00 | 8,130,000.00 | 8,130,000.00 | 0.8% | 1,063,624,000.00 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 4,180,000,000.00 | - | - | 0.0% | 4,180,000,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 18,376,108,000.00 | - | - | 0.0% | 18,376,108,000.00 |
| 23030109 | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS | 61,000,000.00 | - | - | 0.0% | 61,000,000.00 |
| 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 10,300,000,000.00 | - | - | 0.0% | 10,300,000,000.00 |
| 23030112 | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES | 1,732,000,000.00 | 102,246,330.00 | 102,246,330.00 | 5.9% | 1,629,753,670.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 109,163,000,000.00 | 4,406,581,152.23 | 10,182,678,882.81 | 9.3% | 98,980,321,117.19 |
| 23030115 | REHABILITATION / REPAIRS - WATER-WAY | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 1,110,000,000.00 | 1,500,000,000.00 | 1,500,000,000.00 | 135.1% | - 390,000,000.00 |
| 23030119 | REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 6,417,759,000.00 | 451,618,702.83 | 486,087,023.64 | 7.6% | 5,931,671,976.36 |
| 23030123 | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS | 1,500,000,000.00 | - | - | 0.0% | 1,500,000,000.00 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 580,000,000.00 | - | - | 0.0% | 580,000,000.00 |
| 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 1,012,000,000.00 | - | - | 0.0% | 1,012,000,000.00 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | 1,169,500,000.00 | 1,041,805,000.00 | 1,041,805,000.00 | 89.1% | 127,695,000.00 |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | 1,169,500,000.00 | 1,041,805,000.00 | 1,041,805,000.00 | 89.1% | 127,695,000.00 |
| 23040101 | TREE PLANTING | 198,000,000.00 | - | - | 0.0% | 198,000,000.00 |
| 23040102 | EROSTION & FLOOD CONTROL | 341,500,000.00 | 1,041,805,000.00 | 1,041,805,000.00 | 305.1% | - 700,305,000.00 |
| 23040103 | WILDLIFE CONSERVATION | 630,000,000.00 | - | - | 0.0% | 630,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 14,587,535,000.00 | 683,900,000.00 | 1,493,900,000.00 | 10.2% | 13,093,635,000.00 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 14,587,535,000.00 | 683,900,000.00 | 1,493,900,000.00 | 10.2% | 13,093,635,000.00 |
| 23050101 | RESEARCH AND DEVELOPMENT | 7,535,488,000.00 | 683,900,000.00 | 683,900,000.00 | 9.1% | 6,851,588,000.00 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 4,181,955,000.00 | - | 790,000,000.00 | 18.9% | 3,391,955,000.00 |
| 23050103 | MONITORING AND EVALUATION | 2,445,092,000.00 | - | 20,000,000.00 | 0.8% | 2,425,092,000.00 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 225,000,000.00 | - | - | 0.0% | 225,000,000.00 |
| 23050108 | ACQUISITION OF FINANCIAL ASSETS | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Total Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 971,084,000,000.00 | 54,073,753,891.99 | 121,651,475,393.85 | 12.5% | 849,432,524,606.15 |
| 701 | GENERAL PUBLIC SERVICES | 77,597,457,486.00 | 6,612,423,743.70 | 10,686,589,585.30 | 13.8% | 66,910,867,900.70 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 51,154,311,814.00 | 3,017,561,105.42 | 3,809,838,204.33 | 7.4% | 47,344,473,609.67 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 38,983,131,426.00 | 2,511,437,189.11 | 3,198,615,859.77 | 8.2% | 35,784,515,566.23 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 12,171,180,388.00 | 506,123,916.31 | 611,222,344.56 | 5.0% | 11,559,958,043.44 |
| 7013 | GENERAL SERVICES | 20,148,925,672.00 | 1,576,254,119.60 | 2,371,211,056.22 | 11.8% | 17,777,714,615.78 |
| 70131 | GENERAL PERSONNEL SERVICES | 13,360,649,496.00 | 1,196,531,343.66 | 1,962,417,241.77 | 14.7% | 11,398,232,254.23 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 5,148,725,266.00 | 175,999,257.66 | 187,424,266.61 | 3.6% | 4,961,300,999.39 |
| 70133 | OTHER GENERAL SERVICES | 1,639,550,910.00 | 203,723,518.28 | 221,369,547.84 | 13.5% | 1,418,181,362.16 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 124,220,000.00 | - | - | 0.0% | 124,220,000.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 124,220,000.00 | - | - | 0.0% | 124,220,000.00 |
| 7017 | PUBLIC DEBT TRANSACTIONS | 6,110,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.7% | 1,604,459,675.25 |
| 70171 | PUBLIC DEBT TRANSACTIONS | 6,110,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.7% | 1,604,459,675.25 |
| 7018 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | 20,342,774,128.00 | 669,678,831.09 | 992,657,293.43 | 4.9% | 19,350,116,834.57 |
| 7032 | FIRE PROTECTION SERVICES | 480,000,000.00 | 5,530,000.00 | 5,530,000.00 | 1.2% | 474,470,000.00 |
| 70321 | FIRE PROTECTION SERVICES | 480,000,000.00 | 5,530,000.00 | 5,530,000.00 | 1.2% | 474,470,000.00 |
| 7033 | LAW COURTS | 8,491,574,128.00 | 582,334,722.89 | 843,743,185.23 | 9.9% | 7,647,830,942.77 |
| 70331 | LAW COURTS | 8,491,574,128.00 | 582,334,722.89 | 843,743,185.23 | 9.9% | 7,647,830,942.77 |
| 7036 | PUBLIC ORDER AND SAFETY N.E.C. | 11,371,200,000.00 | 81,814,108.20 | 143,384,108.20 | 1.3% | 11,227,815,891.80 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 11,371,200,000.00 | 81,814,108.20 | 143,384,108.20 | 1.3% | 11,227,815,891.80 |
| 704 | ECONOMIC AFFAIRS | 388,159,462,466.00 | 18,548,445,693.44 | 52,181,812,523.41 | 13.4% | 335,977,649,942.59 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 11,957,764,706.00 | 2,277,662,396.99 | 4,361,528,996.18 | 36.5% | 7,596,235,709.82 |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS | 11,846,935,068.00 | 2,248,587,418.32 | 4,329,305,921.79 | 36.5% | 7,517,629,146.21 |
| 70412 | GENERAL LABOUR AFFAIRS | 110,829,638.00 | 29,074,978.67 | 32,223,074.39 | 29.1% | 78,606,563.61 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 82,224,841,400.00 | 1,530,183,046.50 | 1,890,725,136.04 | 2.3% | 80,334,116,263.96 |
| 70421 | AGRICULTURE | 82,224,841,400.00 | 1,530,183,046.50 | 1,890,725,136.04 | 2.3% | 80,334,116,263.96 |
| 7043 | FUEL AND ENERGY | 7,274,317,370.00 | 319,443,479.36 | 476,941,237.01 | 6.6% | 6,797,376,132.99 |
| 70431 | COAL AND OTHER SOLID MINERAL FUEL | 522,061,964.00 | - | - | 0.0% | 522,061,964.00 |
| 70435 | ELECTRICITY | 5,252,255,406.00 | 319,443,479.36 | 476,941,237.01 | 9.1% | 4,775,314,168.99 |
| 70436 | NON ELECTRIC ENERGY | 1,500,000,000.00 | - | - | 0.0% | 1,500,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 13,615,568,654.00 | 38,121,235.68 | 64,820,944.64 | 0.5% | 13,550,747,709.36 |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 12,082,300,000.00 | - | - | 0.0% | 12,082,300,000.00 |
| 70443 | CONSTRUCTION | 1,533,268,654.00 | 38,121,235.68 | 64,820,944.64 | 4.2% | 1,468,447,709.36 |
| 7045 | TRANSPORT | 240,603,319,396.00 | 12,188,122,831.37 | 32,370,280,190.40 | 13.5% | 208,233,039,205.60 |
| 70451 | ROAD TRANSPORT | 219,373,319,396.00 | 10,327,034,631.37 | 30,426,623,990.40 | 13.9% | 188,946,695,405.60 |
| 70454 | AIR TRANSPORT | 21,230,000,000.00 | 1,861,088,200.00 | 1,943,656,200.00 | 9.2% | 19,286,343,800.00 |
| 7046 | COMMUNICATION | 1,055,550,000.00 | - | - | 0.0% | 1,055,550,000.00 |
| 70461 | COMMUNICATION | 1,055,550,000.00 | - | - | 0.0% | 1,055,550,000.00 |
| 7047 | OTHER INDUSTRIES | 31,274,170,380.00 | 2,180,724,254.82 | 12,998,316,383.88 | 41.6% | 18,275,853,996.12 |
| 70472 | HOTELS AND RESTAURANTS | 20,000,000,000.00 | - | 9,729,035,732.50 | 48.6% | 10,270,964,267.50 |
| 70473 | TOURISM | 6,576,470,380.00 | 89,554,354.82 | 111,839,197.32 | 1.7% | 6,464,631,182.68 |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 4,697,700,000.00 | 2,091,169,900.00 | 3,157,441,454.06 | 67.2% | 1,540,258,545.94 |
| 7048 | R & D ECONOMIC AFFAIRS | 153,930,560.00 | 14,188,448.72 | 19,199,635.26 | 12.5% | 134,730,924.74 |
| 70484 | R & D MINING, MANUFACTURING AND CONSTRUCTION | 153,930,560.00 | 14,188,448.72 | 19,199,635.26 | 12.5% | 134,730,924.74 |

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 705 | ENVIRONMENTAL PROTECTION | 4,342,057,894.00 | 1,159,622,502.24 | 1,269,754,594.35 | 29.2% | 3,072,303,299.65 |
| 7051 | WASTE MANAGEMENT | 1,905,866,520.00 | 19,744,200.00 | 39,488,400.00 | 2.1% | 1,866,378,120.00 |
| 70511 | WASTE MANAGEMENT | 1,905,866,520.00 | 19,744,200.00 | 39,488,400.00 | 2.1% | 1,866,378,120.00 |
| 7053 | POLLUTION ABATEMENT | 67,030,000.00 | 2,544,267.20 | 2,544,267.20 | 3.8% | 64,485,732.80 |
| 70531 | POLLUTION ABATEMENT | 67,030,000.00 | 2,544,267.20 | 2,544,267.20 | 3.8% | 64,485,732.80 |
| 7054 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 981,841,980.00 | 74,572,650.42 | 132,166,443.00 | 13.5% | 849,675,537.00 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 981,841,980.00 | 74,572,650.42 | 132,166,443.00 | 13.5% | 849,675,537.00 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 1,387,319,394.00 | 1,062,761,384.62 | 1,095,555,484.15 | 79.0% | 291,763,909.85 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 1,387,319,394.00 | 1,062,761,384.62 | 1,095,555,484.15 | 79.0% | 291,763,909.85 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 69,345,454,606.00 | 1,417,315,613.61 | 2,710,627,005.11 | 3.9% | 66,634,827,600.89 |
| 7061 | HOUSING DEVELOPMENT | 41,573,467,826.00 | 799,533,690.88 | 1,688,747,061.96 | 4.1% | 39,884,720,764.04 |
| 70611 | HOUSING DEVELOPMENT | 41,573,467,826.00 | 799,533,690.88 | 1,688,747,061.96 | 4.1% | 39,884,720,764.04 |
| 7062 | COMMUNITY DEVELOPMENT | 3,081,298,440.00 | 62,911,274.77 | 183,286,006.62 | 5.9% | 2,898,012,433.38 |
| 70621 | COMMUNITY DEVELOPMENT | 3,081,298,440.00 | 62,911,274.77 | 183,286,006.62 | 5.9% | 2,898,012,433.38 |
| 7063 | WATER SUPPLY | 24,690,688,340.00 | 554,870,647.96 | 838,593,936.53 | 3.4% | 23,852,094,403.47 |
| 70631 | WATER SUPPLY | 24,690,688,340.00 | 554,870,647.96 | 838,593,936.53 | 3.4% | 23,852,094,403.47 |
| 707 | HEALTH | 59,761,131,804.00 | 1,536,736,073.17 | 2,627,206,023.63 | 4.4% | 57,133,925,780.37 |
| 7073 | HOSPITAL SERVICES | 6,483,199,000.00 | 455,503,728.00 | 455,503,728.00 | 7.0% | 6,027,695,272.00 |
| 70731 | GENERAL HOSPITAL SERVICES | 6,483,199,000.00 | 455,503,728.00 | 455,503,728.00 | 7.0% | 6,027,695,272.00 |
| 7074 | PUBLIC HEALTH SERVICES | 31,288,665,804.00 | 930,341,342.16 | 1,978,811,292.62 | 6.3% | 29,309,854,511.38 |
| 70741 | PUBLIC HEALTH SERVICES | 31,288,665,804.00 | 930,341,342.16 | 1,978,811,292.62 | 6.3% | 29,309,854,511.38 |
| 7076 | HEALTH N.E.C. | 21,989,267,000.00 | 150,891,003.01 | 192,891,003.01 | 0.9% | 21,796,375,996.99 |
| 70761 | HEALTH N.E.C. | 21,989,267,000.00 | 150,891,003.01 | 192,891,003.01 | 0.9% | 21,796,375,996.99 |
| 708 | RECREATION, CULTURE AND RELIGION | 16,890,658,632.00 | 330,431,966.95 | 482,090,881.33 | 2.9% | 16,408,567,750.67 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 15,096,387,920.00 | 208,213,510.12 | 285,729,662.17 | 1.9% | 14,810,658,257.83 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 15,096,387,920.00 | 208,213,510.12 | 285,729,662.17 | 1.9% | 14,810,658,257.83 |
| 7082 | CULTURAL SERVICES | 382,200,000.00 | 17,221,625.00 | 17,221,625.00 | 4.5% | 364,978,375.00 |
| 70821 | CULTURAL SERVICES | 382,200,000.00 | 17,221,625.00 | 17,221,625.00 | 4.5% | 364,978,375.00 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | 1,412,070,712.00 | 104,996,831.83 | 179,139,594.16 | 12.7% | 1,232,931,117.84 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 1,412,070,712.00 | 104,996,831.83 | 179,139,594.16 | 12.7% | 1,232,931,117.84 |
| 709 | EDUCATION | 320,686,059,660.00 | 21,305,034,368.70 | 45,211,710,138.03 | 14.1% | 275,474,349,521.97 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 70912 | PRIMARY EDUCATION | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 7092 | SECONDARY EDUCATION | 38,993,846,528.00 | 1,377,836,214.48 | 2,898,323,256.52 | 7.4% | 36,095,523,271.48 |
| 70922 | UPPER-SECONDARY EDUCATION | 38,993,846,528.00 | 1,377,836,214.48 | 2,898,323,256.52 | 7.4% | 36,095,523,271.48 |
| 7094 | TERTIARY EDUCATION | 22,022,354,834.00 | 1,699,071,440.26 | 2,896,053,881.11 | 13.2% | 19,126,300,952.89 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 19,954,452,834.00 | 1,399,071,440.26 | 2,596,053,881.11 | 13.0% | 17,358,398,952.89 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 2,067,902,000.00 | 300,000,000.00 | 300,000,000.00 | 14.5% | 1,767,902,000.00 |
| 7095 | EDUCATION NOT DEFINABLE BY LEVEL | 2,510,553,858.00 | 156,121,585.54 | 308,499,616.97 | 12.3% | 2,202,054,241.03 |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 2,510,553,858.00 | 156,121,585.54 | 308,499,616.97 | 12.3% | 2,202,054,241.03 |
| 7097 | R & D EDUCATION | 73,000,000.00 | - | - | 0.0% | 73,000,000.00 |
| 70971 | R & D EDUCATION | 73,000,000.00 | - | - | 0.0% | 73,000,000.00 |
| 7098 | EDUCATION N.E.C. | 1,132,900,000.00 | 500,000,000.00 | 1,790,850,000.00 | 158.1% | - 657,950,000.00 |
| 70981 | EDUCATION N.E.C | 1,132,900,000.00 | 500,000,000.00 | 1,790,850,000.00 | 158.1% | - 657,950,000.00 |
| 710 | SOCIAL PROTECTION | 13,958,943,324.00 | 2,494,065,099.09 | 5,489,027,349.26 | 39.3% | 8,469,915,974.74 |
| 7102 | OLD AGE | 12,781,122,340.00 | 2,443,590,589.46 | 5,406,391,914.79 | 42.3% | 7,374,730,425.21 |
| 71021 | OLD AGE | 12,781,122,340.00 | 2,443,590,589.46 | 5,406,391,914.79 | 42.3% | 7,374,730,425.21 |
| 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 | 749,120,984.00 | 50,474,509.63 | 82,635,434.47 | 11.0% | 666,485,549.53 |
| 71041 | FAMILY AND CHILDREN | 749,120,984.00 | 50,474,509.63 | 82,635,434.47 | 11.0% | 666,485,549.53 |
| 7105 | UNEMPLOYMENT | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 71051 | UNEMPLOYMENT | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 308,900,000.00 | - | - | 0.0% | 308,900,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 308,900,000.00 | - | - | 0.0% | 308,900,000.00 |

Table 11: Personnel Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | Total Personnel Expenditure | 70,954,000,000.00 | 6,909,363,666.09 | 14,856,099,046.84 | 20.9% | 56,097,900,953.16 |
| 701 | GENERAL PUBLIC SERVICES | 6,137,357,986.00 | 250,017,830.33 | 530,565,161.16 | 8.6% | 5,606,792,824.84 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 3,870,133,814.00 | 142,986,140.32 | 295,894,684.58 | 7.6% | 3,574,239,129.42 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 1,637,743,426.00 | 71,446,449.69 | 120,082,099.54 | 7.3% | 1,517,661,326.46 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 2,232,390,388.00 | 71,539,690.63 | 175,812,585.04 | 7.9% | 2,056,577,802.96 |
| 7013 | GENERAL SERVICES | 2,267,224,172.00 | 107,031,690.01 | 234,670,476.58 | 10.4% | 2,032,553,695.42 |
| 70131 | GENERAL PERSONNEL SERVICES | 1,979,729,496.00 | 90,297,986.24 | 199,465,734.30 | 10.1% | 1,780,263,761.70 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 168,885,266.00 | 10,356,847.53 | 21,781,856.48 | 12.9% | 147,103,409.52 |
| 70133 | OTHER GENERAL SERVICES | 118,609,410.00 | 6,376,856.24 | 13,422,885.80 | 11.3% | 105,186,524.20 |
| 703 | PUBLIC ORDER AND SAFETY | 5,364,686,128.00 | 218,988,113.50 | 457,922,041.12 | 8.5% | 4,906,764,086.88 |
| 7033 | LAW COURTS | 5,364,686,128.00 | 218,988,113.50 | 457,922,041.12 | 8.5% | 4,906,764,086.88 |
| 70331 | LAW COURTS | 5,364,686,128.00 | 218,988,113.50 | 457,922,041.12 | 8.5% | 4,906,764,086.88 |
| 704 | ECONOMIC AFFAIRS | 3,266,501,466.00 | 142,404,080.20 | 303,519,299.33 | 9.3% | 2,962,982,166.67 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 375,904,706.00 | 23,544,473.66 | 50,136,643.95 | 13.3% | 325,768,062.05 |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS | 343,905,068.00 | 20,396,377.94 | 43,840,452.51 | 12.7% | 300,064,615.49 |
| 70412 | GENERAL LABOUR AFFAIRS | 31,999,638.00 | 3,148,095.72 | 6,296,191.44 | 19.7% | 25,703,446.56 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 725,280,400.00 | 39,587,302.47 | 85,954,411.01 | 11.9% | 639,325,988.99 |
| 70421 | AGRICULTURE | 725,280,400.00 | 39,587,302.47 | 85,954,411.01 | 11.9% | 639,325,988.99 |
| 7043 | FUEL AND ENERGY | 716,357,370.00 | 4,993,822.65 | 9,987,645.30 | 1.4% | 706,369,724.70 |
| 70431 | COAL AND OTHER SOLID MINERAL FUEL | 23,461,964.00 | - | - | 0.0% | 23,461,964.00 |
| 70435 | ELECTRICITY | 692,895,406.00 | 4,993,822.65 | 9,987,645.30 | 1.4% | 682,907,760.70 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 373,918,654.00 | 23,480,149.18 | 50,179,858.14 | 13.4% | 323,738,795.86 |
| 70443 | CONSTRUCTION | 373,918,654.00 | 23,480,149.18 | 50,179,858.14 | 13.4% | 323,738,795.86 |
| 7045 | TRANSPORT | 794,799,396.00 | 27,816,197.77 | 59,624,387.08 | 7.5% | 735,175,008.92 |
| 70451 | ROAD TRANSPORT | 794,799,396.00 | 27,816,197.77 | 59,624,387.08 | 7.5% | 735,175,008.92 |
| 7047 | OTHER INDUSTRIES | 210,470,380.00 | 18,218,746.53 | 37,861,779.37 | 18.0% | 172,608,600.63 |
| 70473 | TOURISM | 210,470,380.00 | 18,218,746.53 | 37,861,779.37 | 18.0% | 172,608,600.63 |
| 7048 | R & D ECONOMIC AFFAIRS | 69,770,560.00 | 4,763,387.94 | 9,774,574.48 | 14.0% | 59,995,985.52 |
| 70484 | R & D MINING, MANUFACTURING AND CONSTRUCTION | 69,770,560.00 | 4,763,387.94 | 9,774,574.48 | 14.0% | 59,995,985.52 |
| 705 | ENVIRONMENTAL PROTECTION | 1,405,877,894.00 | 82,468,953.71 | 173,887,433.57 | 12.4% | 1,231,990,460.43 |
| 7051 | WASTE MANAGEMENT | 158,986,520.00 | 19,744,200.00 | 39,488,400.00 | 24.8% | 119,498,120.00 |
| 70511 | WASTE MANAGEMENT | 158,986,520.00 | 19,744,200.00 | 39,488,400.00 | 24.8% | 119,498,120.00 |
| 7054 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 877,241,980.00 | 50,395,942.19 | 107,989,734.77 | 12.3% | 769,252,245.23 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 877,241,980.00 | 50,395,942.19 | 107,989,734.77 | 12.3% | 769,252,245.23 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 369,649,394.00 | 12,328,811.52 | 26,409,298.80 | 7.1% | 343,240,095.20 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 369,649,394.00 | 12,328,811.52 | 26,409,298.80 | 7.1% | 343,240,095.20 |
| 706 | HOUSING AND COMMUNITY AMENITIES | 1,013,667,606.00 | 82,617,435.81 | 138,991,547.08 | 13.7% | 874,676,058.92 |
| 7061 | HOUSING DEVELOPMENT | 61,960,826.00 | 4,345,465.08 | 8,813,059.71 | 14.2% | 53,147,766.29 |
| 70611 | HOUSING DEVELOPMENT | 61,960,826.00 | 4,345,465.08 | 8,813,059.71 | 14.2% | 53,147,766.29 |
| 7062 | COMMUNITY DEVELOPMENT | 213,548,440.00 | 32,411,084.77 | 37,785,816.62 | 17.7% | 175,762,623.38 |
| 70621 | COMMUNITY DEVELOPMENT | 213,548,440.00 | 32,411,084.77 | 37,785,816.62 | 17.7% | 175,762,623.38 |
| 7063 | WATER SUPPLY | 738,158,340.00 | 45,860,885.96 | 92,392,670.75 | 12.5% | 645,765,669.25 |
| 70631 | WATER SUPPLY | 738,158,340.00 | 45,860,885.96 | 92,392,670.75 | 12.5% | 645,765,669.25 |

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------|--------------------------------------|----------------------|---------------------|---------------------------------------|---|-----------------------------------|
| 707 | HEALTH | 10,390,830,804.00 | 826,115,370.44 | 1,874,585,320.90 | 18.0% | 8,516,245,483.10 |
| 7074 | PUBLIC HEALTH SERVICES | 10,390,830,804.00 | 826,115,370.44 | 1,874,585,320.90 | 18.0% | 8,516,245,483.10 |
| 70741 | PUBLIC HEALTH SERVICES | 10,390,830,804.00 | 826,115,370.44 | 1,874,585,320.90 | 18.0% | 8,516,245,483.10 |
| 708 | RECREATION, CULTURE AND RELIGION | 1,073,338,632.00 | 133,498,997.08 | 285,157,911.46 | 26.6% | 788,180,720.54 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 672,277,920.00 | 75,644,547.38 | 153,160,699.43 | 22.8% | 519,117,220.57 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 672,277,920.00 | 75,644,547.38 | 153,160,699.43 | 22.8% | 519,117,220.57 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | 401,060,712.00 | 57,854,449.70 | 131,997,212.03 | 32.9% | 269,063,499.97 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 401,060,712.00 | 57,854,449.70 | 131,997,212.03 | 32.9% | 269,063,499.97 |
| 709 | EDUCATION | 29,200,896,160.00 | 2,721,157,499.18 | 5,667,094,001.16 | 19.4% | 23,533,802,158.84 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 244,904,440.00 | 84,375,000.00 | 168,750,000.00 | 68.9% | 76,154,440.00 |
| 70912 | PRIMARY EDUCATION | 244,904,440.00 | 84,375,000.00 | 168,750,000.00 | 68.9% | 76,154,440.00 |
| 7092 | SECONDARY EDUCATION | 17,595,774,528.00 | 1,365,921,556.56 | 2,886,408,598.60 | 16.4% | 14,709,365,929.40 |
| 70922 | UPPER-SECONDARY EDUCATION | 17,595,774,528.00 | 1,365,921,556.56 | 2,886,408,598.60 | 16.4% | 14,709,365,929.40 |
| 7094 | TERTIARY EDUCATION | 10,422,603,334.00 | 1,124,714,637.00 | 2,315,584,232.01 | 22.2% | 8,107,019,101.99 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 10,422,603,334.00 | 1,124,714,637.00 | 2,315,584,232.01 | 22.2% | 8,107,019,101.99 |
| 7095 | EDUCATION NOT DEFINABLE BY LEVEL | 937,613,858.00 | 146,146,305.62 | 296,351,170.55 | 31.6% | 641,262,687.45 |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 937,613,858.00 | 146,146,305.62 | 296,351,170.55 | 31.6% | 641,262,687.45 |
| 710 | SOCIAL PROTECTION | 13,100,843,324.00 | 2,452,095,385.84 | 5,424,376,331.06 | 41.4% | 7,676,466,992.94 |
| 7102 | OLD AGE | 12,758,122,340.00 | 2,443,590,589.46 | 5,406,391,914.79 | 42.4% | 7,351,730,425.21 |
| 71021 | OLD AGE | 12,758,122,340.00 | 2,443,590,589.46 | 5,406,391,914.79 | 42.4% | 7,351,730,425.21 |
| 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 | 230,920,984.00 | 8,504,796.38 | 17,984,416.27 | 7.8% | 212,936,567.73 |
| 71041 | FAMILY AND CHILDREN | 230,920,984.00 | 8,504,796.38 | 17,984,416.27 | 7.8% | 212,936,567.73 |

Table 12: Overhead Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | Total Overhead Expenditure | 55,897,700,000.00 | 2,235,567,710.07 | 2,701,667,904.39 | 4.8% | 53,196,032,095.61 |
| 701 | GENERAL PUBLIC SERVICES | 39,769,551,500.00 | 1,299,487,494.69 | 1,300,313,028.53 | 3.3% | 38,469,238,471.47 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 38,674,460,000.00 | 1,224,464,955.10 | 1,225,290,488.94 | 3.2% | 37,449,169,511.06 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 30,557,110,000.00 | 793,760,729.42 | 793,760,729.42 | 2.6% | 29,763,349,270.58 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 8,117,350,000.00 | 430,704,225.68 | 431,529,759.52 | 5.3% | 7,685,820,240.48 |
| 7013 | GENERAL SERVICES | 1,095,091,500.00 | 75,022,539.59 | 75,022,539.59 | 6.9% | 1,020,068,960.41 |
| 70131 | GENERAL PERSONNEL SERVICES | 585,000,000.00 | 18,588,967.42 | 18,588,967.42 | 3.2% | 566,411,032.58 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 207,400,000.00 | 867,410.13 | 867,410.13 | 0.4% | 206,532,589.87 |
| 70133 | OTHER GENERAL SERVICES | 302,691,500.00 | 55,566,162.04 | 55,566,162.04 | 18.4% | 247,125,337.96 |
| 703 | PUBLIC ORDER AND SAFETY | 1,469,150,000.00 | 121,978,519.34 | 144,453,054.06 | 9.8% | 1,324,696,945.94 |
| 7033 | LAW COURTS | 1,469,150,000.00 | 121,978,519.34 | 144,453,054.06 | 9.8% | 1,324,696,945.94 |
| 70331 | LAW COURTS | 1,469,150,000.00 | 121,978,519.34 | 144,453,054.06 | 9.8% | 1,324,696,945.94 |
| 704 | ECONOMIC AFFAIRS | 3,079,110,000.00 | 260,569,845.76 | 610,231,321.75 | 19.8% | 2,468,878,678.25 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 468,460,000.00 | 46,853,730.50 | 389,153,259.40 | 83.1% | 79,306,740.60 |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS | 389,630,000.00 | 20,926,847.55 | 363,226,376.45 | 93.2% | 26,403,623.55 |
| 70412 | GENERAL LABOUR AFFAIRS | 78,830,000.00 | 25,926,882.95 | 25,926,882.95 | 32.9% | 52,903,117.05 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 110,800,000.00 | 121,373,366.03 | 121,373,366.03 | 109.5% | - 10,573,366.03 |
| 70421 | AGRICULTURE | 110,800,000.00 | 121,373,366.03 | 121,373,366.03 | 109.5% | - 10,573,366.03 |
| 7043 | FUEL AND ENERGY | 848,050,000.00 | 55,376,692.66 | 55,376,692.66 | 6.5% | 792,673,307.34 |
| 70431 | COAL AND OTHER SOLID MINERAL FUEL | 498,600,000.00 | - | - | 0.0% | 498,600,000.00 |
| 70435 | ELECTRICITY | 349,450,000.00 | 55,376,692.66 | 55,376,692.66 | 15.8% | 294,073,307.34 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 1,159,350,000.00 | 14,641,086.50 | 14,641,086.50 | 1.3% | 1,144,708,913.50 |
| 70443 | CONSTRUCTION | 1,159,350,000.00 | 14,641,086.50 | 14,641,086.50 | 1.3% | 1,144,708,913.50 |
| 7045 | TRANSPORT | 372,290,000.00 | 1,564,301.00 | 6,284,438.43 | 1.7% | 366,005,561.57 |
| 70451 | ROAD TRANSPORT | 372,290,000.00 | 1,564,301.00 | 6,284,438.43 | 1.7% | 366,005,561.57 |
| 7047 | OTHER INDUSTRIES | 36,000,000.00 | 11,335,608.29 | 13,977,417.95 | 38.8% | 22,022,582.05 |
| 70473 | TOURISM | 36,000,000.00 | 11,335,608.29 | 13,977,417.95 | 38.8% | 22,022,582.05 |
| 7048 | R & D ECONOMIC AFFAIRS | 84,160,000.00 | 9,425,060.78 | 9,425,060.78 | 11.2% | 74,734,939.22 |
| 70484 | R & D MINING, MANUFACTURING AND CONSTRUCTION | 84,160,000.00 | 9,425,060.78 | 9,425,060.78 | 11.2% | 74,734,939.22 |
| 705 | ENVIRONMENTAL PROTECTION | 1,348,880,000.00 | 27,318,548.53 | 46,032,160.78 | 3.4% | 1,302,847,839.22 |
| 7051 | WASTE MANAGEMENT | 1,032,080,000.00 | - | - | 0.0% | 1,032,080,000.00 |
| 70511 | WASTE MANAGEMENT | 1,032,080,000.00 | - | - | 0.0% | 1,032,080,000.00 |
| 7053 | POLLUTION ABATEMENT | 67,030,000.00 | 2,544,267.20 | 2,544,267.20 | 3.8% | 64,485,732.80 |
| 70531 | POLLUTION ABATEMENT | 67,030,000.00 | 2,544,267.20 | 2,544,267.20 | 3.8% | 64,485,732.80 |
| 7054 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 104,600,000.00 | 24,176,708.23 | 24,176,708.23 | 23.1% | 80,423,291.77 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 104,600,000.00 | 24,176,708.23 | 24,176,708.23 | 23.1% | 80,423,291.77 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 145,170,000.00 | 597,573.10 | 19,311,185.35 | 13.3% | 125,858,814.65 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 145,170,000.00 | 597,573.10 | 19,311,185.35 | 13.3% | 125,858,814.65 |
| 706 | HOUSING AND COMMUNITY AMENITIES | 761,990,000.00 | 2,279,977.80 | 58,737,698.03 | 7.7% | 703,252,301.97 |
| 7061 | HOUSING DEVELOPMENT | 21,210,000.00 | 900,025.80 | 2,816,242.25 | 13.3% | 18,393,757.75 |
| 70611 | HOUSING DEVELOPMENT | 21,210,000.00 | 900,025.80 | 2,816,242.25 | 13.3% | 18,393,757.75 |
| 7062 | COMMUNITY DEVELOPMENT | 148,400,000.00 | 500,190.00 | 500,190.00 | 0.3% | 147,899,810.00 |
| 70621 | COMMUNITY DEVELOPMENT | 148,400,000.00 | 500,190.00 | 500,190.00 | 0.3% | 147,899,810.00 |

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|-------------------------|-----------------------|---------------------------------------|---|-----------------------------------|
| 7063 | WATER SUPPLY | 592,380,000.00 | 879,762.00 | 55,421,265.78 | 9.4% | 536,958,734.22 |
| 70631 | WATER SUPPLY | 592,380,000.00 | 879,762.00 | 55,421,265.78 | 9.4% | 536,958,734.22 |
| 707 | HEALTH | 1,451,430,000.00 | 14,585,024.73 | 14,585,024.73 | 1.0% | 1,436,844,975.27 |
| 7074 | PUBLIC HEALTH SERVICES | 1,412,770,000.00 | 13,694,021.72 | 13,694,021.72 | 1.0% | 1,399,075,978.28 |
| 70741 | PUBLIC HEALTH SERVICES | 1,412,770,000.00 | 13,694,021.72 | 13,694,021.72 | 1.0% | 1,399,075,978.28 |
| 7076 | HEALTH N.E.C. | 38,660,000.00 | 891,003.01 | 891,003.01 | 2.3% | 37,768,996.99 |
| 70761 | HEALTH N.E.C. | 38,660,000.00 | 891,003.01 | 891,003.01 | 2.3% | 37,768,996.99 |
| 708 | RECREATION, CULTURE AND RELIGION | 1,226,610,000.00 | 179,711,344.87 | 179,711,344.87 | 14.7% | 1,046,898,655.13 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 821,110,000.00 | 132,568,962.74 | 132,568,962.74 | 16.1% | 688,541,037.26 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 821,110,000.00 | 132,568,962.74 | 132,568,962.74 | 16.1% | 688,541,037.26 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | 405,500,000.00 | 47,142,382.13 | 47,142,382.13 | 11.6% | 358,357,617.87 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 405,500,000.00 | 47,142,382.13 | 47,142,382.13 | 11.6% | 358,357,617.87 |
| 709 | EDUCATION | 6,538,778,500.00 | 296,246,741.10 | 304,532,753.44 | 4.7% | 6,234,245,746.56 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 1,071,400,000.00 | - | - | 0.0% | 1,071,400,000.00 |
| 70912 | PRIMARY EDUCATION | 1,071,400,000.00 | - | - | 0.0% | 1,071,400,000.00 |
| 7092 | SECONDARY EDUCATION | 108,300,000.00 | 11,914,657.92 | 11,914,657.92 | 11.0% | 96,385,342.08 |
| 70922 | UPPER-SECONDARY EDUCATION | 108,300,000.00 | 11,914,657.92 | 11,914,657.92 | 11.0% | 96,385,342.08 |
| 7094 | TERTIARY EDUCATION | 3,803,138,500.00 | 274,356,803.26 | 280,469,649.10 | 7.4% | 3,522,668,850.90 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 3,803,138,500.00 | 274,356,803.26 | 280,469,649.10 | 7.4% | 3,522,668,850.90 |
| 7095 | EDUCATION NOT DEFINABLE BY LEVEL | 1,555,940,000.00 | 9,975,279.92 | 12,148,446.42 | 0.8% | 1,543,791,553.58 |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 1,555,940,000.00 | 9,975,279.92 | 12,148,446.42 | 0.8% | 1,543,791,553.58 |
| 710 | SOCIAL PROTECTION | 252,200,000.00 | 33,390,213.25 | 43,071,518.20 | 17.1% | 209,128,481.80 |
| 7104 | FAMILY AND CHILDREN | 252,200,000.00 | 33,390,213.25 | 43,071,518.20 | 17.1% | 209,128,481.80 |
| 71041 | FAMILY AND CHILDREN | 252,200,000.00 | 33,390,213.25 | 43,071,518.20 | 17.1% | 209,128,481.80 |

Table 13: Capital Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Capital Expenditure | 837,944,000,000.00 | 42,910,213,997.15 | 99,588,168,117.87 | 11.9% | 738,355,831,882.13 |
| 701 | GENERAL PUBLIC SERVICES | 25,520,548,000.00 | 3,044,309,900.00 | 4,350,171,070.86 | 17.0% | 21,170,376,929.14 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 8,609,718,000.00 | 1,650,110,010.00 | 2,288,653,030.81 | 26.6% | 6,321,064,969.19 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 6,788,278,000.00 | 1,646,230,010.00 | 2,284,773,030.81 | 33.7% | 4,503,504,969.19 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 1,821,440,000.00 | 3,880,000.00 | 3,880,000.00 | 0.2% | 1,817,560,000.00 |
| 7013 | GENERAL SERVICES | 16,786,610,000.00 | 1,394,199,890.00 | 2,061,518,040.05 | 12.3% | 14,725,091,959.95 |
| 70131 | GENERAL PERSONNEL SERVICES | 10,795,920,000.00 | 1,087,644,390.00 | 1,744,362,540.05 | 16.2% | 9,051,557,459.95 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 4,772,440,000.00 | 164,775,000.00 | 164,775,000.00 | 3.5% | 4,607,665,000.00 |
| 70133 | OTHER GENERAL SERVICES | 1,218,250,000.00 | 141,780,500.00 | 152,380,500.00 | 12.5% | 1,065,869,500.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 124,220,000.00 | - | - | 0.0% | 124,220,000.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 124,220,000.00 | - | - | 0.0% | 124,220,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | 13,508,938,000.00 | 328,712,198.25 | 390,282,198.25 | 2.9% | 13,118,655,801.75 |
| 7032 | FIRE PROTECTION SERVICES | 480,000,000.00 | 5,530,000.00 | 5,530,000.00 | 1.2% | 474,470,000.00 |
| 70321 | FIRE PROTECTION SERVICES | 480,000,000.00 | 5,530,000.00 | 5,530,000.00 | 1.2% | 474,470,000.00 |
| 7033 | LAW COURTS | 1,657,738,000.00 | 241,368,090.05 | 241,368,090.05 | 14.6% | 1,416,369,909.95 |
| 70331 | LAW COURTS | 1,657,738,000.00 | 241,368,090.05 | 241,368,090.05 | 14.6% | 1,416,369,909.95 |
| 7036 | PUBLIC ORDER AND SAFETY N.E.C. | 11,371,200,000.00 | 81,814,108.20 | 143,384,108.20 | 1.3% | 11,227,815,891.80 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 11,371,200,000.00 | 81,814,108.20 | 143,384,108.20 | 1.3% | 11,227,815,891.80 |
| 704 | ECONOMIC AFFAIRS | 381,813,851,000.00 | 18,145,471,767.48 | 51,268,061,902.33 | 13.4% | 330,545,789,097.67 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 11,113,400,000.00 | 2,207,264,192.83 | 3,922,239,092.83 | 35.3% | 7,191,160,907.17 |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS | 11,113,400,000.00 | 2,207,264,192.83 | 3,922,239,092.83 | 35.3% | 7,191,160,907.17 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 81,388,761,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.1% | 79,705,363,641.00 |
| 70421 | AGRICULTURE | 81,388,761,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.1% | 79,705,363,641.00 |
| 7043 | FUEL AND ENERGY | 5,709,910,000.00 | 259,072,964.05 | 411,576,899.05 | 7.2% | 5,298,333,100.95 |
| 70435 | ELECTRICITY | 4,209,910,000.00 | 259,072,964.05 | 411,576,899.05 | 9.8% | 3,798,333,100.95 |
| 70436 | NON ELECTRIC ENERGY | 1,500,000,000.00 | - | - | 0.0% | 1,500,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 12,082,300,000.00 | - | - | 0.0% | 12,082,300,000.00 |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 12,082,300,000.00 | - | - | 0.0% | 12,082,300,000.00 |
| 7045 | TRANSPORT | 239,436,230,000.00 | 12,158,742,332.60 | 32,304,371,364.89 | 13.5% | 207,131,858,635.11 |
| 70451 | ROAD TRANSPORT | 218,206,230,000.00 | 10,297,654,132.60 | 30,360,715,164.89 | 13.9% | 187,845,514,835.11 |
| 70454 | AIR TRANSPORT | 21,230,000,000.00 | 1,861,088,200.00 | 1,943,656,200.00 | 9.2% | 19,286,343,800.00 |
| 7046 | COMMUNICATION | 1,055,550,000.00 | - | - | 0.0% | 1,055,550,000.00 |
| 70461 | COMMUNICATION | 1,055,550,000.00 | - | - | 0.0% | 1,055,550,000.00 |
| 7047 | OTHER INDUSTRIES | 31,027,700,000.00 | 2,151,169,900.00 | 12,946,477,186.56 | 41.7% | 18,081,222,813.44 |
| 70472 | HOTELS AND RESTUARANTS | 20,000,000,000.00 | - | 9,729,035,732.50 | 48.6% | 10,270,964,267.50 |
| 70473 | TOURISM | 6,330,000,000.00 | 60,000,000.00 | 60,000,000.00 | 0.9% | 6,270,000,000.00 |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 4,697,700,000.00 | 2,091,169,900.00 | 3,157,441,454.06 | 67.2% | 1,540,258,545.94 |
| 705 | ENVIRONMENTAL PROTECTION | 1,587,300,000.00 | 1,049,835,000.00 | 1,049,835,000.00 | 66.1% | 537,465,000.00 |
| 7051 | WASTE MANAGEMENT | 714,800,000.00 | - | - | 0.0% | 714,800,000.00 |
| 70511 | WASTE MANAGEMENT | 714,800,000.00 | - | - | 0.0% | 714,800,000.00 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 872,500,000.00 | 1,049,835,000.00 | 1,049,835,000.00 | 120.3% | - 177,335,000.00 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 872,500,000.00 | 1,049,835,000.00 | 1,049,835,000.00 | 120.3% | - 177,335,000.00 |

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 706 | HOUSING AND COMMUNITY AMMENITIES | 67,569,797,000.00 | 1,332,418,200.00 | 2,512,897,760.00 | 3.7% | 65,056,899,240.00 |
| 7061 | HOUSING DEVELOPMENT | 41,490,297,000.00 | 794,288,200.00 | 1,677,117,760.00 | 4.0% | 39,813,179,240.00 |
| 70611 | HOUSING DEVELOPMENT | 41,490,297,000.00 | 794,288,200.00 | 1,677,117,760.00 | 4.0% | 39,813,179,240.00 |
| 7062 | COMMUNITY DEVELOPMENT | 2,719,350,000.00 | 30,000,000.00 | 145,000,000.00 | 5.3% | 2,574,350,000.00 |
| 70621 | COMMUNITY DEVELOPMENT | 2,719,350,000.00 | 30,000,000.00 | 145,000,000.00 | 5.3% | 2,574,350,000.00 |
| 7063 | WATER SUPPLY | 23,360,150,000.00 | 508,130,000.00 | 690,780,000.00 | 3.0% | 22,669,370,000.00 |
| 70631 | WATER SUPPLY | 23,360,150,000.00 | 508,130,000.00 | 690,780,000.00 | 3.0% | 22,669,370,000.00 |
| 707 | HEALTH | 47,918,871,000.00 | 696,035,678.00 | 738,035,678.00 | 1.5% | 47,180,835,322.00 |
| 7073 | HOSPITAL SERVICES | 6,483,199,000.00 | 455,503,728.00 | 455,503,728.00 | 7.0% | 6,027,695,272.00 |
| 70731 | GENERAL HOSPITAL SERVICES | 6,483,199,000.00 | 455,503,728.00 | 455,503,728.00 | 7.0% | 6,027,695,272.00 |
| 7074 | PUBLIC HEALTH SERVICES | 19,485,065,000.00 | 90,531,950.00 | 90,531,950.00 | 0.5% | 19,394,533,050.00 |
| 70741 | PUBLIC HEALTH SERVICES | 19,485,065,000.00 | 90,531,950.00 | 90,531,950.00 | 0.5% | 19,394,533,050.00 |
| 7076 | HEALTH N.E.C. | 21,950,607,000.00 | 150,000,000.00 | 192,000,000.00 | 0.9% | 21,758,607,000.00 |
| 70761 | HEALTH N.E.C. | 21,950,607,000.00 | 150,000,000.00 | 192,000,000.00 | 0.9% | 21,758,607,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 14,590,710,000.00 | 17,221,625.00 | 17,221,625.00 | 0.1% | 14,573,488,375.00 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 13,603,000,000.00 | - | - | 0.0% | 13,603,000,000.00 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 13,603,000,000.00 | - | - | 0.0% | 13,603,000,000.00 |
| 7082 | CULTURAL SERVICES | 382,200,000.00 | 17,221,625.00 | 17,221,625.00 | 4.5% | 364,978,375.00 |
| 70821 | CULTURAL SERVICES | 382,200,000.00 | 17,221,625.00 | 17,221,625.00 | 4.5% | 364,978,375.00 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | 605,510,000.00 | - | - | 0.0% | 605,510,000.00 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 605,510,000.00 | - | - | 0.0% | 605,510,000.00 |
| 709 | EDUCATION | 284,828,085,000.00 | 18,287,630,128.42 | 39,240,083,383.43 | 13.8% | 245,588,001,616.57 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 254,637,100,000.00 | 17,487,630,128.42 | 37,149,233,383.43 | 14.6% | 217,487,866,616.57 |
| 70912 | PRIMARY EDUCATION | 254,637,100,000.00 | 17,487,630,128.42 | 37,149,233,383.43 | 14.6% | 217,487,866,616.57 |
| 7092 | SECONDARY EDUCATION | 21,289,772,000.00 | - | - | 0.0% | 21,289,772,000.00 |
| 70922 | UPPER-SECONDARY EDUCATION | 21,289,772,000.00 | - | - | 0.0% | 21,289,772,000.00 |
| 7094 | TERTIARY EDUCATION | 7,678,313,000.00 | 300,000,000.00 | 300,000,000.00 | 3.9% | 7,378,313,000.00 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 5,610,411,000.00 | - | - | 0.0% | 5,610,411,000.00 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 2,067,902,000.00 | 300,000,000.00 | 300,000,000.00 | 14.5% | 1,767,902,000.00 |
| 7095 | EDUCATION NOT DEFINABLE BY LEVEL | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 7097 | R & D EDUCATION | 73,000,000.00 | - | - | 0.0% | 73,000,000.00 |
| 70971 | R & D EDUCATION | 73,000,000.00 | - | - | 0.0% | 73,000,000.00 |
| 7098 | EDUCATION N.E.C. | 1,132,900,000.00 | 500,000,000.00 | 1,790,850,000.00 | 158.1% | - 657,950,000.00 |
| 70981 | EDUCATION N.E.C | 1,132,900,000.00 | 500,000,000.00 | 1,790,850,000.00 | 158.1% | - 657,950,000.00 |
| 710 | SOCIAL PROTECTION | 605,900,000.00 | 8,579,500.00 | 21,579,500.00 | 3.6% | 584,320,500.00 |
| 7102 | OLD AGE | 23,000,000.00 | - | - | 0.0% | 23,000,000.00 |
| 71021 | OLD AGE | 23,000,000.00 | - | - | 0.0% | 23,000,000.00 |
| 7104 | FAMILY AND CHILDREN | 266,000,000.00 | 8,579,500.00 | 21,579,500.00 | 8.1% | 244,420,500.00 |
| 71041 | FAMILY AND CHILDREN | 266,000,000.00 | 8,579,500.00 | 21,579,500.00 | 8.1% | 244,420,500.00 |
| 7105 | UNEMPLOYMENT | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 71051 | UNEMPLOYMENT | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 308,900,000.00 | - | - | 0.0% | 308,900,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 308,900,000.00 | - | - | 0.0% | 308,900,000.00 |

Table 14: Other Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Other Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------------|--|-------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | Total Other Expenditure | 6,288,300,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 71.6% | 1,782,759,675.25 |
| 701 | GENERAL PUBLIC SERVICES | 6,170,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.0% | 1,664,459,675.25 |
| 7017 | PUBLIC DEBT TRANSACTIONS | 6,110,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.7% | 1,604,459,675.25 |
| 70171 | PUBLIC DEBT TRANSACTIONS | 6,110,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.7% | 1,604,459,675.25 |
| 7018 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 709 | EDUCATION | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 7094 | TERTIARY EDUCATION | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q2 - Total Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-----------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 971,084,000,000.00 | 54,073,753,891.99 | 121,651,475,393.85 | 12.5% | 849,432,524,606.15 |
| 01 | Agriculture | 82,511,692,214.00 | 1,533,813,166.85 | 1,898,145,637.19 | 2.3% | 80,613,546,576.81 |
| 0101 | Effective governance of the Agriculture Sector | 999,795,400.00 | 160,960,668.50 | 207,327,777.04 | 20.7% | 792,467,622.96 |
| 0102 | Development of the livestock value chain | 703,900,000.00 | - | - | 0.0% | 703,900,000.00 |
| 0103 | Enhancement of food production and productivity | 73,520,580,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.3% | 71,837,182,641.00 |
| 0104 | Reduction of post-harvest losses | 5,800,000.00 | - | - | 0.0% | 5,800,000.00 |
| 0105 | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 1,192,450,000.00 | - | - | 0.0% | 1,192,450,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 160,850,814.00 | 3,630,120.35 | 7,420,501.15 | 4.6% | 153,430,312.85 |
| 0107 | Promotion of enabling environment for increased agricultural development | 5,928,316,000.00 | - | - | 0.0% | 5,928,316,000.00 |
| 02 | Societal Re-orientation | 26,966,470,380.00 | 106,775,979.82 | 9,858,096,554.82 | 36.6% | 17,108,373,825.18 |
| 0210 | Societal Re-orientation - General | 26,966,470,380.00 | 106,775,979.82 | 9,858,096,554.82 | 36.6% | 17,108,373,825.18 |
| 03 | Poverty Alleviation | 767,890,608.00 | 86,703,392.75 | 93,978,146.86 | 12.2% | 673,912,461.14 |
| 0310 | Poverty Alleviation - General | 767,890,608.00 | 86,703,392.75 | 93,978,146.86 | 12.2% | 673,912,461.14 |
| 04 | Health | 58,282,111,804.00 | 1,471,005,401.17 | 2,561,475,351.63 | 4.4% | 55,720,636,452.37 |
| 0401 | Effective governance of the health system | 1,863,621,106.00 | 249,374,601.86 | 399,052,390.99 | 21.4% | 1,464,568,715.01 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 2,304,921,896.00 | 38,495,299.72 | 38,495,299.72 | 1.7% | 2,266,426,596.28 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 53,963,068,802.00 | 1,183,135,499.59 | 2,123,927,660.92 | 3.9% | 51,839,141,141.08 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod | 29,000,000.00 | - | - | 0.0% | 29,000,000.00 |
| 0407 | Evidence generation and utilisation | 108,000,000.00 | - | - | 0.0% | 108,000,000.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 13,500,000.00 | - | - | 0.0% | 13,500,000.00 |
| 05 | Education | 320,678,830,220.00 | 21,309,797,756.64 | 45,221,484,712.51 | 14.1% | 275,457,345,507.49 |
| 0501 | Effective governance of the education system | 7,093,285,732.00 | 450,455,256.62 | 972,876,454.07 | 13.7% | 6,120,409,277.93 |
| 0502 | Increase in access, retention, and completion rate at all levels | 18,001,743,598.00 | 1,611,917,833.29 | 3,059,422,055.85 | 17.0% | 14,942,321,542.15 |
| 0503 | Equity and inclusiveness in the provision of educational services | 43,210,000.00 | 5,792,068.08 | 5,792,068.08 | 13.4% | 37,417,931.92 |
| 0504 | Improved quality of teaching and learning outcomes | 1,518,640,000.00 | 1,749,559.95 | 1,749,559.95 | 0.1% | 1,516,890,440.05 |
| 0505 | Adequate infrastructure at all levels | 281,707,519,000.00 | 17,997,210,874.62 | 38,145,961,223.94 | 13.5% | 243,561,557,776.06 |
| 0506 | Improved education information management system (EIMS) | 12,314,431,890.00 | 1,242,672,164.08 | 3,035,683,350.62 | 24.7% | 9,278,748,539.38 |
| 06 | Housing and Urban Development | 24,546,688,246.00 | 903,881,883.27 | 1,699,833,838.78 | 6.9% | 22,846,854,407.22 |
| 0610 | Housing and Urban Development - General | 24,546,688,246.00 | 903,881,883.27 | 1,699,833,838.78 | 6.9% | 22,846,854,407.22 |
| 07 | Gender | 749,120,984.00 | 50,474,509.63 | 82,635,434.47 | 11.0% | 666,485,549.53 |
| 0710 | Gender - General | 749,120,984.00 | 50,474,509.63 | 82,635,434.47 | 11.0% | 666,485,549.53 |
| 08 | Youth | 15,137,787,920.00 | 235,085,311.37 | 313,426,997.26 | 2.1% | 14,824,360,922.74 |
| 0810 | Youth - General | 15,137,787,920.00 | 235,085,311.37 | 313,426,997.26 | 2.1% | 14,824,360,922.74 |
| 09 | Environmental Improvement | 2,991,235,100.00 | 37,970,768.27 | 86,718,687.00 | 2.9% | 2,904,516,413.00 |
| 0910 | Environmental Improvement - General | 2,991,235,100.00 | 37,970,768.27 | 86,718,687.00 | 2.9% | 2,904,516,413.00 |
| 10 | Water Resources and Rural Development | 24,640,688,340.00 | 554,870,647.96 | 838,593,936.53 | 3.4% | 23,802,094,403.47 |
| 1010 | Water Resources and Rural Deve - General | 24,640,688,340.00 | 554,870,647.96 | 838,593,936.53 | 3.4% | 23,802,094,403.47 |
| 11 | Information Communication and Technology | 21,644,805,052.00 | 164,454,652.61 | 509,827,354.94 | 2.4% | 21,134,977,697.06 |
| 1110 | Information Communication and Technology - General | 21,644,805,052.00 | 164,454,652.61 | 509,827,354.94 | 2.4% | 21,134,977,697.06 |
| 12 | Growing the Private Sector | 9,910,335,068.00 | 442,699,918.32 | 1,814,943,521.79 | 18.3% | 8,095,391,546.21 |
| 1210 | Growing the Private Sector - General | 9,910,335,068.00 | 442,699,918.32 | 1,814,943,521.79 | 18.3% | 8,095,391,546.21 |
| 13 | Reform of Government and Governance | 107,087,050,644.00 | 10,695,196,066.92 | 18,459,742,907.97 | 17.2% | 88,627,307,736.03 |
| 1310 | Reform of Government and Governance - General | 107,087,050,644.00 | 10,695,196,066.92 | 18,459,742,907.97 | 17.2% | 88,627,307,736.03 |

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 14 | Power | 20,196,205,370.00 | 319,443,479.36 | 476,941,237.01 | 2.4% | 19,719,264,132.99 |
| 1410 | Power - General | 20,196,205,370.00 | 319,443,479.36 | 476,941,237.01 | 2.4% | 19,719,264,132.99 |
| 17 | Road | 233,743,088,050.00 | 14,300,492,757.05 | 35,791,974,875.09 | 15.3% | 197,951,113,174.91 |
| 1710 | Road - General | 233,743,088,050.00 | 14,300,492,757.05 | 35,791,974,875.09 | 15.3% | 197,951,113,174.91 |
| 18 | Airways | 21,230,000,000.00 | 1,861,088,200.00 | 1,943,656,200.00 | 9.2% | 19,286,343,800.00 |
| 1810 | Airways - General | 21,230,000,000.00 | 1,861,088,200.00 | 1,943,656,200.00 | 9.2% | 19,286,343,800.00 |

Table 16: Personnel Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-----------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | Total Personnel Expenditure | 70,954,000,000.00 | 6,909,363,666.09 | 14,856,099,046.84 | 20.9% | 56,097,900,953.16 |
| 01 | Agriculture | 774,921,214.00 | 42,619,849.72 | 92,777,339.06 | 12.0% | 682,143,874.94 |
| 0101 | Effective governance of the Agriculture Sector | 725,280,400.00 | 39,587,302.47 | 85,954,411.01 | 11.9% | 639,325,988.99 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 49,640,814.00 | 3,032,547.25 | 6,822,928.05 | 13.7% | 42,817,885.95 |
| 02 | Societal Re-orientation | 218,270,380.00 | 18,218,746.53 | 37,861,779.37 | 17.3% | 180,408,600.63 |
| 0210 | Societal Re-orientation - General | 218,270,380.00 | 18,218,746.53 | 37,861,779.37 | 17.3% | 180,408,600.63 |
| 03 | Poverty Alleviation | 90,779,108.00 | 6,710,694.76 | 13,985,448.87 | 15.4% | 76,793,659.13 |
| 0310 | Poverty Alleviation - General | 90,779,108.00 | 6,710,694.76 | 13,985,448.87 | 15.4% | 76,793,659.13 |
| 04 | Health | 10,390,830,804.00 | 826,115,370.44 | 1,874,585,320.90 | 18.0% | 8,516,245,483.10 |
| 0401 | Effective governance of the health system | 1,043,474,106.00 | 99,374,601.86 | 207,052,390.99 | 19.8% | 836,421,715.01 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 1,618,616,896.00 | - | - | 0.0% | 1,618,616,896.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 7,728,739,802.00 | 726,740,768.58 | 1,667,532,929.91 | 21.6% | 6,061,206,872.09 |
| 05 | Education | 29,293,666,720.00 | 2,725,920,887.12 | 5,676,868,575.64 | 19.4% | 23,616,798,144.36 |
| 0501 | Effective governance of the education system | 3,583,676,732.00 | 424,092,571.58 | 939,550,923.19 | 26.2% | 2,644,125,808.81 |
| 0502 | Increase in access, retention, and completion rate at all levels | 16,351,302,598.00 | 1,311,917,833.29 | 2,757,248,889.35 | 16.9% | 13,594,053,708.65 |
| 0505 | Adequate infrastructure at all levels | 10,000,000.00 | 7,147,094.31 | 14,294,188.62 | 142.9% | - 4,294,188.62 |
| 0506 | Improved education information management system (EIMS) | 9,348,687,390.00 | 982,763,387.94 | 1,965,774,574.48 | 21.0% | 7,382,912,815.52 |
| 06 | Housing and Urban Development | 1,152,751,246.00 | 87,152,492.04 | 154,588,611.10 | 13.4% | 998,162,634.90 |
| 0610 | Housing and Urban Development - General | 1,152,751,246.00 | 87,152,492.04 | 154,588,611.10 | 13.4% | 998,162,634.90 |
| 07 | Gender | 230,920,984.00 | 8,504,796.38 | 17,984,416.27 | 7.8% | 212,936,567.73 |
| 0710 | Gender - General | 230,920,984.00 | 8,504,796.38 | 17,984,416.27 | 7.8% | 212,936,567.73 |
| 08 | Youth | 672,277,920.00 | 75,644,547.38 | 153,160,699.43 | 22.8% | 519,117,220.57 |
| 0810 | Youth - General | 672,277,920.00 | 75,644,547.38 | 153,160,699.43 | 22.8% | 519,117,220.57 |
| 09 | Environmental Improvement | 478,995,100.00 | 29,040,464.27 | 59,074,770.75 | 12.3% | 419,920,329.25 |
| 0910 | Environmental Improvement - General | 478,995,100.00 | 29,040,464.27 | 59,074,770.75 | 12.3% | 419,920,329.25 |
| 10 | Water Resources and Rural Development | 780,158,340.00 | 45,860,885.96 | 92,392,670.75 | 11.8% | 687,765,669.25 |
| 1010 | Water Resources and Rural Deve - General | 780,158,340.00 | 45,860,885.96 | 92,392,670.75 | 11.8% | 687,765,669.25 |
| 11 | Information Communication and Technology | 549,635,052.00 | 72,207,209.70 | 146,349,972.03 | 26.6% | 403,285,079.97 |
| 1110 | Information Communication and Technology - General | 549,635,052.00 | 72,207,209.70 | 146,349,972.03 | 26.6% | 403,285,079.97 |
| 12 | Growing the Private Sector | 343,905,068.00 | 20,396,377.94 | 43,840,452.51 | 12.7% | 300,064,615.49 |
| 1210 | Growing the Private Sector - General | 343,905,068.00 | 20,396,377.94 | 43,840,452.51 | 12.7% | 300,064,615.49 |
| 13 | Reform of Government and Governance | 24,075,264,644.00 | 2,894,681,174.25 | 6,372,837,099.64 | 26.5% | 17,702,427,544.36 |
| 1310 | Reform of Government and Governance - General | 24,075,264,644.00 | 2,894,681,174.25 | 6,372,837,099.64 | 26.5% | 17,702,427,544.36 |
| 14 | Power | 732,905,370.00 | 4,993,822.65 | 9,987,645.30 | 1.4% | 722,917,724.70 |
| 1410 | Power - General | 732,905,370.00 | 4,993,822.65 | 9,987,645.30 | 1.4% | 722,917,724.70 |
| 17 | Road | 1,168,718,050.00 | 51,296,346.95 | 109,804,245.22 | 9.4% | 1,058,913,804.78 |
| 1710 | Road - General | 1,168,718,050.00 | 51,296,346.95 | 109,804,245.22 | 9.4% | 1,058,913,804.78 |

Table 17: Overhead Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-----------|--|--------------------------|-------------------------|---------------------------------------|---|-----------------------------------|
| | Total Overhead Expenditure | 55,897,700,000.00 | 2,235,567,710.07 | 2,701,667,904.39 | 4.8% | 53,196,032,095.61 |
| 01 | Agriculture | 119,210,000.00 | 121,970,939.13 | 121,970,939.13 | 102.3% | - 2,760,939.13 |
| 0101 | Effective governance of the Agriculture Sector | 98,700,000.00 | 121,373,366.03 | 121,373,366.03 | 123.0% | - 22,673,366.03 |
| 0102 | Development of the livestock value chain | 3,900,000.00 | - | - | 0.0% | 3,900,000.00 |
| 0103 | Enhancement of food production and productivity | 2,400,000.00 | - | - | 0.0% | 2,400,000.00 |
| 0104 | Reduction of post-harvest losses | 5,800,000.00 | - | - | 0.0% | 5,800,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 8,410,000.00 | 597,573.10 | 597,573.10 | 7.1% | 7,812,426.90 |
| 02 | Societal Re-orientation | 36,000,000.00 | 11,335,608.29 | 13,977,417.95 | 38.8% | 22,022,582.05 |
| 0210 | Societal Re-orientation - General | 36,000,000.00 | 11,335,608.29 | 13,977,417.95 | 38.8% | 22,022,582.05 |
| 03 | Poverty Alleviation | 362,821,500.00 | 79,992,697.99 | 79,992,697.99 | 22.0% | 282,828,802.01 |
| 0310 | Poverty Alleviation - General | 362,821,500.00 | 79,992,697.99 | 79,992,697.99 | 22.0% | 282,828,802.01 |
| 04 | Health | 1,477,410,000.00 | 15,486,302.73 | 15,486,302.73 | 1.0% | 1,461,923,697.27 |
| 0401 | Effective governance of the health system | 193,050,000.00 | - | - | 0.0% | 193,050,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 226,330,000.00 | 14,595,299.72 | 14,595,299.72 | 6.4% | 211,734,700.28 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 1,058,030,000.00 | 891,003.01 | 891,003.01 | 0.1% | 1,057,138,996.99 |
| 05 | Education | 6,538,778,500.00 | 296,246,741.10 | 304,532,753.44 | 4.7% | 6,234,245,746.56 |
| 0501 | Effective governance of the education system | 2,057,050,000.00 | 26,362,685.04 | 32,475,530.88 | 1.6% | 2,024,574,469.12 |
| 0502 | Increase in access, retention, and completion rate at all levels | 1,418,450,000.00 | - | 2,173,166.50 | 0.2% | 1,416,276,833.50 |
| 0503 | Equity and inclusiveness in the provision of educational services | 26,210,000.00 | 5,792,068.08 | 5,792,068.08 | 22.1% | 20,417,931.92 |
| 0504 | Improved quality of teaching and learning outcomes | 538,850,000.00 | 1,749,559.95 | 1,749,559.95 | 0.3% | 537,100,440.05 |
| 0505 | Adequate infrastructure at all levels | 3,780,000.00 | 2,433,651.89 | 2,433,651.89 | 64.4% | 1,346,348.11 |
| 0506 | Improved education information management system (EIMS) | 2,494,438,500.00 | 259,908,776.14 | 259,908,776.14 | 10.4% | 2,234,529,723.86 |
| 06 | Housing and Urban Development | 349,290,000.00 | 28,121,191.23 | 30,037,407.68 | 8.6% | 319,252,592.32 |
| 0610 | Housing and Urban Development - General | 349,290,000.00 | 28,121,191.23 | 30,037,407.68 | 8.6% | 319,252,592.32 |
| 07 | Gender | 252,200,000.00 | 33,390,213.25 | 43,071,518.20 | 17.1% | 209,128,481.80 |
| 0710 | Gender - General | 252,200,000.00 | 33,390,213.25 | 43,071,518.20 | 17.1% | 209,128,481.80 |
| 08 | Youth | 826,010,000.00 | 159,440,763.99 | 160,266,297.83 | 19.4% | 665,743,702.17 |
| 0810 | Youth - General | 826,010,000.00 | 159,440,763.99 | 160,266,297.83 | 19.4% | 665,743,702.17 |
| 09 | Environmental Improvement | 1,263,240,000.00 | 900,304.00 | 19,613,916.25 | 1.6% | 1,243,626,083.75 |
| 0910 | Environmental Improvement - General | 1,263,240,000.00 | 900,304.00 | 19,613,916.25 | 1.6% | 1,243,626,083.75 |
| 10 | Water Resources and Rural Development | 592,380,000.00 | 879,762.00 | 55,421,265.78 | 9.4% | 536,958,734.22 |
| 1010 | Water Resources and Rural Deve - General | 592,380,000.00 | 879,762.00 | 55,421,265.78 | 9.4% | 536,958,734.22 |
| 11 | Information Communication and Technology | 489,660,000.00 | 56,567,442.91 | 56,567,442.91 | 11.6% | 433,092,557.09 |
| 1110 | Information Communication and Technology - General | 489,660,000.00 | 56,567,442.91 | 56,567,442.91 | 11.6% | 433,092,557.09 |
| 12 | Growing the Private Sector | 412,030,000.00 | 20,926,847.55 | 363,226,376.45 | 88.2% | 48,803,623.55 |
| 1210 | Growing the Private Sector - General | 412,030,000.00 | 20,926,847.55 | 363,226,376.45 | 88.2% | 48,803,623.55 |
| 13 | Reform of Government and Governance | 40,798,980,000.00 | 1,338,726,815.74 | 1,361,201,350.46 | 3.3% | 39,437,778,649.54 |
| 1310 | Reform of Government and Governance - General | 40,798,980,000.00 | 1,338,726,815.74 | 1,361,201,350.46 | 3.3% | 39,437,778,649.54 |
| 14 | Power | 848,050,000.00 | 55,376,692.66 | 55,376,692.66 | 6.5% | 792,673,307.34 |
| 1410 | Power - General | 848,050,000.00 | 55,376,692.66 | 55,376,692.66 | 6.5% | 792,673,307.34 |
| 17 | Road | 1,531,640,000.00 | 16,205,387.50 | 20,925,524.93 | 1.4% | 1,510,714,475.07 |
| 1710 | Road - General | 1,531,640,000.00 | 16,205,387.50 | 20,925,524.93 | 1.4% | 1,510,714,475.07 |

Table 18: Capital Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-----------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Capital Expenditure | 837,944,000,000.00 | 42,910,213,997.15 | 99,588,168,117.87 | 11.9% | 738,355,831,882.13 |
| 01 | Agriculture | 81,617,561,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.1% | 79,934,163,641.00 |
| 0101 | Effective governance of the Agriculture Sector | 175,815,000.00 | - | - | 0.0% | 175,815,000.00 |
| 0102 | Development of the livestock value chain | 700,000,000.00 | - | - | 0.0% | 700,000,000.00 |
| 0103 | Enhancement of food production and productivity | 73,518,180,000.00 | 1,369,222,378.00 | 1,683,397,359.00 | 2.3% | 71,834,782,641.00 |
| 0105 | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 1,192,450,000.00 | - | - | 0.0% | 1,192,450,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 102,800,000.00 | - | - | 0.0% | 102,800,000.00 |
| 0107 | Promotion of enabling environment for increased agricultural development | 5,928,316,000.00 | - | - | 0.0% | 5,928,316,000.00 |
| 02 | Societal Re-orientation | 26,712,200,000.00 | 77,221,625.00 | 9,806,257,357.50 | 36.7% | 16,905,942,642.50 |
| 0210 | Societal Re-orientation - General | 26,712,200,000.00 | 77,221,625.00 | 9,806,257,357.50 | 36.7% | 16,905,942,642.50 |
| 03 | Poverty Alleviation | 314,290,000.00 | - | - | 0.0% | 314,290,000.00 |
| 0310 | Poverty Alleviation - General | 314,290,000.00 | - | - | 0.0% | 314,290,000.00 |
| 04 | Health | 46,413,871,000.00 | 629,403,728.00 | 671,403,728.00 | 1.4% | 45,742,467,272.00 |
| 0401 | Effective governance of the health system | 627,097,000.00 | 150,000,000.00 | 192,000,000.00 | 30.6% | 435,097,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 459,975,000.00 | 23,900,000.00 | 23,900,000.00 | 5.2% | 436,075,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 45,176,299,000.00 | 455,503,728.00 | 455,503,728.00 | 1.0% | 44,720,795,272.00 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod | 29,000,000.00 | - | - | 0.0% | 29,000,000.00 |
| 0407 | Evidence generation and utilisation | 108,000,000.00 | - | - | 0.0% | 108,000,000.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 13,500,000.00 | - | - | 0.0% | 13,500,000.00 |
| 05 | Education | 284,728,085,000.00 | 18,287,630,128.42 | 39,240,083,383.43 | 13.8% | 245,488,001,616.57 |
| 0501 | Effective governance of the education system | 1,354,759,000.00 | - | 850,000.00 | 0.1% | 1,353,909,000.00 |
| 0502 | Increase in access, retention, and completion rate at all levels | 231,991,000.00 | 300,000,000.00 | 300,000,000.00 | 129.3% | - 68,009,000.00 |
| 0503 | Equity and inclusiveness in the provision of educational services | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 0504 | Improved quality of teaching and learning outcomes | 979,790,000.00 | - | - | 0.0% | 979,790,000.00 |
| 0505 | Adequate infrastructure at all levels | 281,693,739,000.00 | 17,987,630,128.42 | 38,129,233,383.43 | 13.5% | 243,564,505,616.57 |
| 0506 | Improved education information management system (EIMS) | 450,806,000.00 | - | 810,000,000.00 | 179.7% | - 359,194,000.00 |
| 06 | Housing and Urban Development | 23,044,647,000.00 | 788,608,200.00 | 1,515,207,820.00 | 6.6% | 21,529,439,180.00 |
| 0610 | Housing and Urban Development - General | 23,044,647,000.00 | 788,608,200.00 | 1,515,207,820.00 | 6.6% | 21,529,439,180.00 |
| 07 | Gender | 266,000,000.00 | 8,579,500.00 | 21,579,500.00 | 8.1% | 244,420,500.00 |
| 0710 | Gender - General | 266,000,000.00 | 8,579,500.00 | 21,579,500.00 | 8.1% | 244,420,500.00 |
| 08 | Youth | 13,639,500,000.00 | - | - | 0.0% | 13,639,500,000.00 |
| 0810 | Youth - General | 13,639,500,000.00 | - | - | 0.0% | 13,639,500,000.00 |
| 09 | Environmental Improvement | 1,249,000,000.00 | 8,030,000.00 | 8,030,000.00 | 0.6% | 1,240,970,000.00 |
| 0910 | Environmental Improvement - General | 1,249,000,000.00 | 8,030,000.00 | 8,030,000.00 | 0.6% | 1,240,970,000.00 |
| 10 | Water Resources and Rural Development | 23,268,150,000.00 | 508,130,000.00 | 690,780,000.00 | 3.0% | 22,577,370,000.00 |
| 1010 | Water Resources and Rural Deve - General | 23,268,150,000.00 | 508,130,000.00 | 690,780,000.00 | 3.0% | 22,577,370,000.00 |
| 11 | Information Communication and Technology | 20,605,510,000.00 | 35,680,000.00 | 306,909,940.00 | 1.5% | 20,298,600,060.00 |
| 1110 | Information Communication and Technology - General | 20,605,510,000.00 | 35,680,000.00 | 306,909,940.00 | 1.5% | 20,298,600,060.00 |
| 12 | Growing the Private Sector | 9,154,400,000.00 | 401,376,692.83 | 1,407,876,692.83 | 15.4% | 7,746,523,307.17 |
| 1210 | Growing the Private Sector - General | 9,154,400,000.00 | 401,376,692.83 | 1,407,876,692.83 | 15.4% | 7,746,523,307.17 |
| 13 | Reform of Government and Governance | 36,042,806,000.00 | 4,443,179,558.25 | 6,220,164,133.12 | 17.3% | 29,822,641,866.88 |
| 1310 | Reform of Government and Governance - General | 36,042,806,000.00 | 4,443,179,558.25 | 6,220,164,133.12 | 17.3% | 29,822,641,866.88 |
| 14 | Power | 18,615,250,000.00 | 259,072,964.05 | 411,576,899.05 | 2.2% | 18,203,673,100.95 |
| 1410 | Power - General | 18,615,250,000.00 | 259,072,964.05 | 411,576,899.05 | 2.2% | 18,203,673,100.95 |
| 17 | Road | 231,042,730,000.00 | 14,232,991,022.60 | 35,661,245,104.94 | 15.4% | 195,381,484,895.06 |
| 1710 | Road - General | 231,042,730,000.00 | 14,232,991,022.60 | 35,661,245,104.94 | 15.4% | 195,381,484,895.06 |
| 18 | Airways | 21,230,000,000.00 | 1,861,088,200.00 | 1,943,656,200.00 | 9.2% | 19,286,343,800.00 |
| 1810 | Airways - General | 21,230,000,000.00 | 1,861,088,200.00 | 1,943,656,200.00 | 9.2% | 19,286,343,800.00 |

Table 19: Other Expenditure by Programme Classification

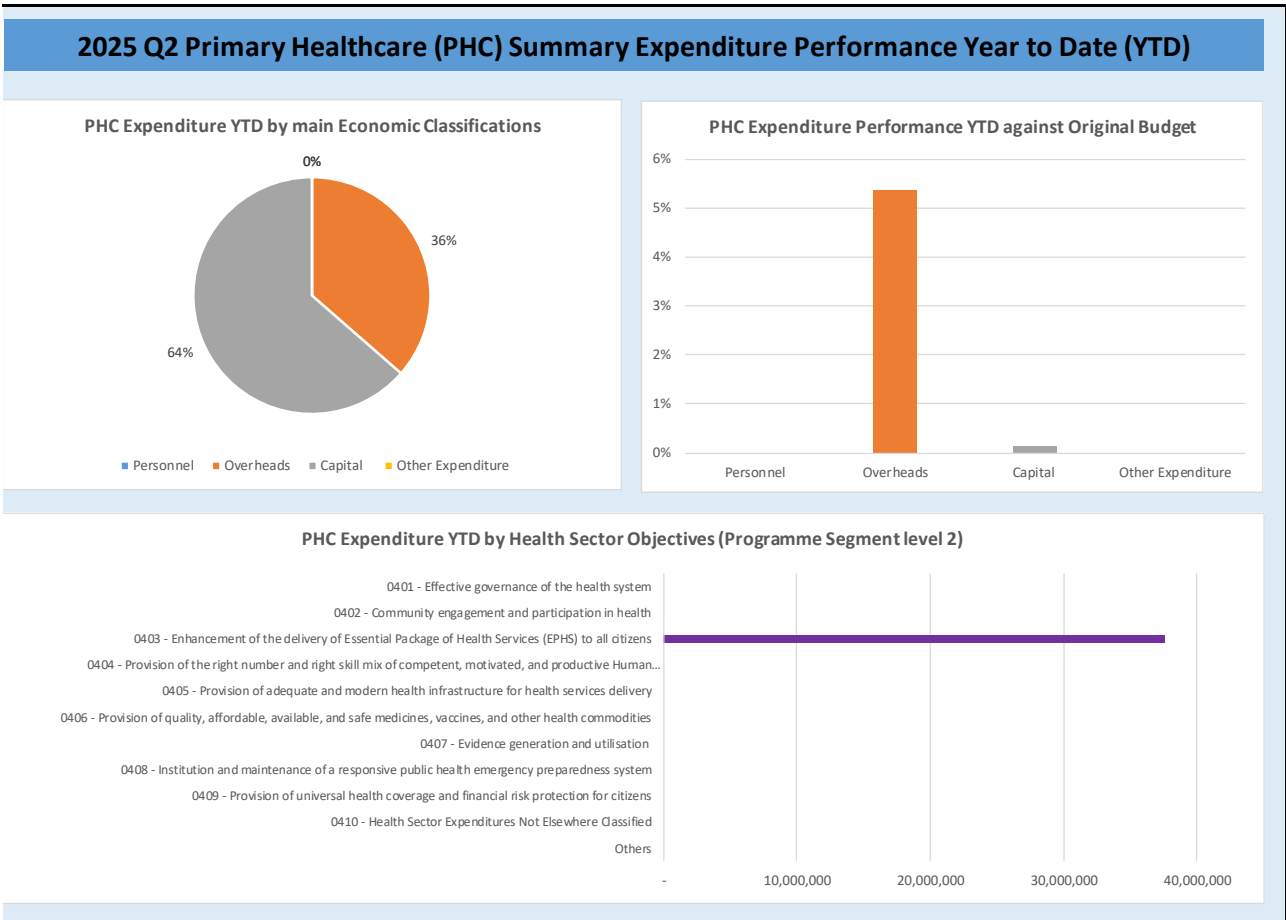
Enugu State Government Budget Performance Report 2025 Q2 - Other Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-----------|---|--------------------------------|--------------------------------|---------------------------------------|---|-----------------------------------|
| | <i>Total Other Expenditure</i> | <i>6,288,300,000.00</i> | <i>2,018,608,518.68</i> | <i>4,505,540,324.75</i> | <i>71.6%</i> | <i>1,782,759,675.25</i> |
| 05 | Education | 118,300,000.00 | - | - | 0.0% | 118,300,000.00 |
| 0501 | Effective governance of the education system | 97,800,000.00 | - | - | 0.0% | 97,800,000.00 |
| 0506 | Improved education information management system (EIMS) | 20,500,000.00 | - | - | 0.0% | 20,500,000.00 |
| 13 | Reform of Government and Governance | 6,170,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.0% | 1,664,459,675.25 |
| 1310 | Reform of Government and Governance - General | 6,170,000,000.00 | 2,018,608,518.68 | 4,505,540,324.75 | 73.0% | 1,664,459,675.25 |

3 Primary Healthcare Budget Performance

3.A Overview

There was limited actual expenditure reported in the Primary Healthcare sector in the quarter.



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------|---|--------------------------|----------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 020000000000 | Economic Sector | 210,000,000.00 | - | - | 0.0% | 210,000,000.00 |
| 023400000000 | Ministry of Works and Infrastructure | 210,000,000.00 | - | - | 0.0% | 210,000,000.00 |
| 023400100100 | Ministry of Works and Infrastructure | 210,000,000.00 | - | - | 0.0% | 210,000,000.00 |
| 050000000000 | Social Sector | 19,520,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,482,862,874.28 |
| 052100000000 | Ministry of Health | 19,520,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,482,862,874.28 |
| 052100300100 | Enugu State Primary Healthcare Development Agency | 19,465,656,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,428,062,874.28 |
| 052100200100 | Enugu State Agency for Universal Health Coverage | 54,800,000.00 | - | - | 0.0% | 54,800,000.00 |

Table 21: Primary Healthcare Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------|---------------------------|--------------------------|----------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 707 | HEALTH | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 7073 | HOSPITAL SERVICES | 210,000,000.00 | - | - | 0.0% | 210,000,000.00 |
| 70731 | GENERAL HOSPITAL SERVICES | 210,000,000.00 | - | - | 0.0% | 210,000,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 19,520,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,482,862,874.28 |
| 70741 | PUBLIC HEALTH SERVICES | 19,520,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,482,862,874.28 |

Table 22: Primary Healthcare Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|------|--|--------------------------|----------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 04 | Health | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 0401 | Effective governance of the health system | 168,000,000.00 | - | - | 0.0% | 168,000,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 2,165,966,896.00 | 37,594,021.72 | 37,594,021.72 | 1.7% | 2,128,372,874.28 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 17,332,490,000.00 | - | - | 0.0% | 17,332,490,000.00 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod | 29,000,000.00 | - | - | 0.0% | 29,000,000.00 |
| 0407 | Evidence generation and utilisation | 35,000,000.00 | - | - | 0.0% | 35,000,000.00 |

Table 23: Primary Healthcare Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Economic Classification

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|--|--------------------------|----------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 2 | EXPENDITURES | 19,730,456,896.00 | 37,594,021.72 | 37,594,021.72 | 0.2% | 19,692,862,874.28 |
| 21 | PERSONNEL COST | 1,618,616,896.00 | - | - | 0.0% | 1,618,616,896.00 |
| 2101 | SALARY | 865,999,040.00 | - | - | 0.0% | 865,999,040.00 |
| 210101 | SALARIES AND WAGES | 865,999,040.00 | - | - | 0.0% | 865,999,040.00 |
| 21010101 | SALARY | 865,999,040.00 | - | - | 0.0% | 865,999,040.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 752,617,856.00 | - | - | 0.0% | 752,617,856.00 |
| 210201 | ALLOWANCES | 752,617,856.00 | - | - | 0.0% | 752,617,856.00 |
| 21020101 | Housing/Rent Allowance | 302,730,370.00 | - | - | 0.0% | 302,730,370.00 |
| 21020102 | Transport Allowance | 6,424,660.00 | - | - | 0.0% | 6,424,660.00 |
| 21020103 | Meal Subsidy | 2,795,180.00 | - | - | 0.0% | 2,795,180.00 |
| 21020104 | Utility Allowance | 10,335,140.00 | - | - | 0.0% | 10,335,140.00 |
| 21020106 | Leave allowances | 37,681,160.00 | - | - | 0.0% | 37,681,160.00 |
| 21020107 | Domestic Staff Allowance | 200,775,446.00 | - | - | 0.0% | 200,775,446.00 |
| 21020108 | Shift Duty Allowance | 52,151,900.00 | - | - | 0.0% | 52,151,900.00 |
| 21020109 | Call Duties Allowances | 101,324,000.00 | - | - | 0.0% | 101,324,000.00 |
| 21020111 | Hazard Allowance | 26,400,000.00 | - | - | 0.0% | 26,400,000.00 |
| 21020112 | Rural Posting Allowance | 7,600,000.00 | - | - | 0.0% | 7,600,000.00 |
| 21020113 | Teaching Allowance | 400,000.00 | - | - | 0.0% | 400,000.00 |
| 21020114 | Admin Allowance | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 22 | OTHER RECURRENT COSTS | 255,150,000.00 | 13,694,021.72 | 13,694,021.72 | 5.4% | 241,455,978.28 |
| 2202 | OVERHEAD COST | 255,150,000.00 | 13,694,021.72 | 13,694,021.72 | 5.4% | 241,455,978.28 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 12,000,000.00 | 3,693,000.00 | 3,693,000.00 | 30.8% | 8,307,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 11,000,000.00 | 3,693,000.00 | 3,693,000.00 | 33.6% | 7,307,000.00 |
| 220202 | UTILITIES - GENERAL | 3,200,000.00 | 459,000.00 | 459,000.00 | 14.3% | 2,741,000.00 |
| 22020202 | TELEPHONE CHARGES | 600,000.00 | 50,000.00 | 50,000.00 | 8.3% | 550,000.00 |
| 22020203 | INTERNET ACCESS CHARGES | 2,100,000.00 | 304,000.00 | 304,000.00 | 14.5% | 1,796,000.00 |
| 22020205 | WATER RATES | 500,000.00 | 105,000.00 | 105,000.00 | 21.0% | 395,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 51,850,000.00 | 333,000.00 | 333,000.00 | 0.6% | 51,517,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 7,800,000.00 | 333,000.00 | 333,000.00 | 4.3% | 7,467,000.00 |
| 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 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 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 | 17,400,000.00 | 4,360,500.00 | 4,360,500.00 | 25.1% | 13,039,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 3,700,000.00 | 998,000.00 | 998,000.00 | 27.0% | 2,702,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 10,000,000.00 | 2,600,000.00 | 2,600,000.00 | 26.0% | 7,400,000.00 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 1,500,000.00 | 122,000.00 | 122,000.00 | 8.1% | 1,378,000.00 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 1,100,000.00 | 202,000.00 | 202,000.00 | 18.4% | 898,000.00 |
| 22020406 | OTHER MAINTENANCE SERVICES | 800,000.00 | 438,500.00 | 438,500.00 | 54.8% | 361,500.00 |
| 220205 | TRAINING - GENERAL | 67,600,000.00 | - | - | 0.0% | 67,600,000.00 |
| 22020501 | LOCAL TRAINING | 67,600,000.00 | - | - | 0.0% | 67,600,000.00 |

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|--------------------------|----------------------|---------------------------------------|---|-----------------------------------|
| 220206 | OTHER SERVICES - GENERAL | 4,300,000.00 | 200,000.00 | 200,000.00 | 4.7% | 4,100,000.00 |
| 22020601 | SECURITY SERVICES | 2,000,000.00 | 90,000.00 | 90,000.00 | 4.5% | 1,910,000.00 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 2,300,000.00 | 110,000.00 | 110,000.00 | 4.8% | 2,190,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 10,500,000.00 | 4,493,441.22 | 4,493,441.22 | 42.8% | 6,006,558.78 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 10,500,000.00 | 4,493,441.22 | 4,493,441.22 | 42.8% | 6,006,558.78 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 4,100,000.00 | 99,500.00 | 99,500.00 | 2.4% | 4,000,500.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,300,000.00 | 35,000.00 | 35,000.00 | 1.5% | 2,265,000.00 |
| 22020803 | PLANT / GENERATOR FUEL COST | 1,800,000.00 | 64,500.00 | 64,500.00 | 3.6% | 1,735,500.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 100,000.00 | 580.50 | 580.50 | 0.6% | 99,419.50 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 100,000.00 | 580.50 | 580.50 | 0.6% | 99,419.50 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 84,100,000.00 | 55,000.00 | 55,000.00 | 0.1% | 84,045,000.00 |
| 22021001 | REFRESHMENT & MEALS | 12,500,000.00 | 55,000.00 | 55,000.00 | 0.4% | 12,445,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 10,500,000.00 | - | - | 0.0% | 10,500,000.00 |
| 22021007 | WELFARE PACKAGES | 50,500,000.00 | - | - | 0.0% | 50,500,000.00 |
| 22021014 | Annual Budget Defence Expenses & Administration | 600,000.00 | - | - | 0.0% | 600,000.00 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23 | Capital Expenditure | 17,856,690,000.00 | 23,900,000.00 | 23,900,000.00 | 0.1% | 17,832,790,000.00 |
| 2301 | FIXED ASSETS PURCHASED | 4,540,000,000.00 | - | - | 0.0% | 4,540,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 4,540,000,000.00 | - | - | 0.0% | 4,540,000,000.00 |
| 23010106 | PURCHASE OF VANS | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 83,000,000.00 | - | - | 0.0% | 83,000,000.00 |
| 23010113 | PURCHASE OF COMPUTERS | 47,000,000.00 | - | - | 0.0% | 47,000,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 85,000,000.00 | - | - | 0.0% | 85,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 4,225,000,000.00 | - | - | 0.0% | 4,225,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 10,205,000,000.00 | - | - | 0.0% | 10,205,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 10,205,000,000.00 | - | - | 0.0% | 10,205,000,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 10,180,000,000.00 | - | - | 0.0% | 10,180,000,000.00 |
| 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 2,580,000,000.00 | - | - | 0.0% | 2,580,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 2,580,000,000.00 | - | - | 0.0% | 2,580,000,000.00 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 2,580,000,000.00 | - | - | 0.0% | 2,580,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 531,690,000.00 | 23,900,000.00 | 23,900,000.00 | 4.5% | 507,790,000.00 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 531,690,000.00 | 23,900,000.00 | 23,900,000.00 | 4.5% | 507,790,000.00 |
| 23050101 | RESEARCH AND DEVELOPMENT | 421,690,000.00 | 23,900,000.00 | 23,900,000.00 | 5.7% | 397,790,000.00 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 95,000,000.00 | - | - | 0.0% | 95,000,000.00 |

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Enugu State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Project

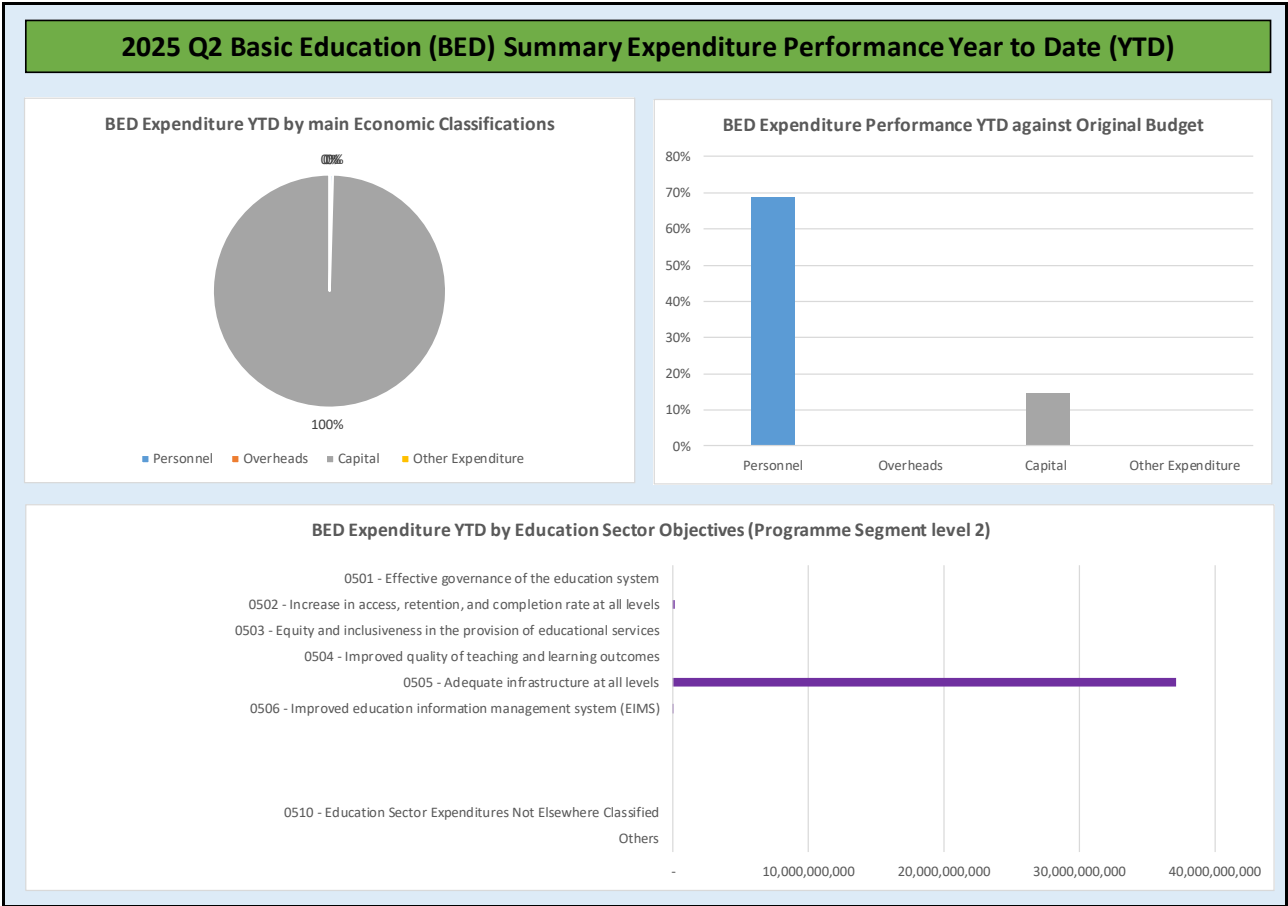
| Administrative Code and Description | Project Description | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging |
|---|--|----------------------|---------------------|---------------------------------------|---|-----------------------------------|------------------|
| 023400100100 - Ministry of Works and Infrastructure | Construction of Nurses Quarters and Perimetre Fencing at Igwebuikhe Health Centre, Obeagu, Awgu | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | |
| 023400100100 - Ministry of Works and Infrastructure | Renovation of Agulese, Ugwieme Health Centre, Awgu | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 | |
| 023400100100 - Ministry of Works and Infrastructure | Construction of Health Centre at Umuaji Mgbagbuowa, Ezeagu | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Strengthening Health Management Information System (HMIS) in all PHCs in the state | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | National Immunization Plus Days (NIPDs) Programme | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Family Planning (FP) Programme (Procurement of LARC insertion Instrument) | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Procurement of Family planning Commodities | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Upgrading, renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu State | 540,000,000.00 | - | - | 0.0% | 540,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs | 2,000,000,000.00 | - | - | 0.0% | 2,000,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Minor Infrastructural maintenance of cold chain Units and surroundings | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Conduct 2023 World Breastfeeding Week and other national nutrition events at the state, LGA and wards in Enugu | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Establishment of Nutrition corners and food demonstration corners in 1 in each health facilities per ward | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Establishment of atleast three (3) Community Management of Acute Malnutrition (CMAM) at type 3 PHCs | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Infant & Young Child Feeding (IYCF) Programme | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs on | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | LARC Programme (Organization of a 5-Day Programme on Long Acting Reversible Contraceptives (LARC) in 24 | 13,000,000.00 | - | - | 0.0% | 13,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Provision of 3No. incinerators in the 3 senatorial zones of the State | 150,000,000.00 | - | - | 0.0% | 150,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Construction of Iron shelves for packing of vaccine,, devices and other dry stock commodities | 9,000,000.00 | - | - | 0.0% | 9,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed PHCs | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | State Counterpart Fund for 260 BHCPS PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthening | 133,690,000.00 | - | - | 0.0% | 133,690,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Procurement and distribution of health commodities to both existing and new CHPS to improve efficiency | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for 12 months | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Advocacy & Technical support for establishment of LEMCHIC in LGAs | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Matching fund for UNICEF child vitamin foods | 200,000,000.00 | 23,900,000.00 | 23,900,000.00 | 12.0% | 176,100,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | CNP - Construction of 230 type 2 Primary Health Care facilities across the State | 10,000,000,000.00 | - | - | 0.0% | 10,000,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Equipping of the 229 Type 2 Primary Health Care Facilities across the State | 4,000,000,000.00 | - | - | 0.0% | 4,000,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Cold Chain System (Purchase of WHO prequalified 10 no Freezers for AFP specimen and other cold chain Equip | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new site | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Conduct PHC submit to ensure the uptake on infrastructural and community adaoption program as a means | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Procurement of BeMonC Demonstration Equipment | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Out Break Response to possible disease outbreak such as; yellow fever, cholera etc. | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopiers & e | 27,000,000.00 | - | - | 0.0% | 27,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 senatorial zones | 85,000,000.00 | - | - | 0.0% | 85,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Construction/provision of water facilities (2 overhead plastic Tanks with metal stands) | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 | |
| 052100300100 - Enugu State Primary Healthcare Development | Purchase of Office Safe for the Accounts department | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 | |

4 Basic Education Budget Performance

4.A Overview

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level) in Figure 4.

Figure 3: Summary of Basic Education Budget Performance Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Administrative Classification

| Code | Administrative Unit | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|--------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 050000000000 | Social Sector | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 051700000000 | Ministry of Education | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 051700300100 | Enugu State Universal Basic Education Board | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |

Table 26: Basic Education Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|-------|-----------------------------------|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 709 | EDUCATION | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 70912 | PRIMARY EDUCATION | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |

Table 27: Basic Education Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Programme Classification

| Code | Programme (Sector and Objective) | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|------|--|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 05 | Education | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 0501 | Effective governance of the education system | 924,930,000.00 | - | - | 0.0% | 924,930,000.00 |
| 0502 | Increase in access, retention, and completion rate at all levels | 1,316,304,440.00 | 84,375,000.00 | 168,750,000.00 | 12.8% | 1,147,554,440.00 |
| 0504 | Improved quality of teaching and learning outcomes | 161,500,000.00 | - | - | 0.0% | 161,500,000.00 |
| 0505 | Adequate infrastructure at all levels | 253,390,164,000.00 | 17,487,630,128.42 | 37,129,233,383.43 | 14.7% | 216,260,930,616.57 |
| 0506 | Improved education information management system (EIMS) | 160,506,000.00 | - | 20,000,000.00 | 12.5% | 140,506,000.00 |

Table 28: Basic Education Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Economic Classification

| Code | Economic | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| | Total Expenditure | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 2 | EXPENDITURES | 255,953,404,440.00 | 17,572,005,128.42 | 37,317,983,383.43 | 14.6% | 218,635,421,056.57 |
| 21 | PERSONNEL COST | 244,904,440.00 | 84,375,000.00 | 168,750,000.00 | 68.9% | 76,154,440.00 |
| 2101 | SALARY | 244,904,440.00 | 84,375,000.00 | 168,750,000.00 | 68.9% | 76,154,440.00 |
| 210101 | SALARIES AND WAGES | 244,904,440.00 | 84,375,000.00 | 168,750,000.00 | 68.9% | 76,154,440.00 |
| 21010101 | SALARY | 244,904,440.00 | 84,375,000.00 | 168,750,000.00 | 68.9% | 76,154,440.00 |
| 22 | OTHER RECURRENT COSTS | 1,071,400,000.00 | - | - | 0.0% | 1,071,400,000.00 |
| 2202 | OVERHEAD COST | 1,071,400,000.00 | - | - | 0.0% | 1,071,400,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 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 | 828,200,000.00 | - | - | 0.0% | 828,200,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 22020302 | BOOKS | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 |
| 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 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 750,000,000.00 | - | - | 0.0% | 750,000,000.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 21,000,000.00 | - | - | 0.0% | 21,000,000.00 |
| 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 | 6,200,000.00 | - | - | 0.0% | 6,200,000.00 |
| 22020701 | FINANCIAL CONSULTING | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 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 | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) |
|---------------|---|---------------------------|--------------------------|---------------------------------------|---|-----------------------------------|
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 88,550,000.00 | - | - | 0.0% | 88,550,000.00 |
| 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 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 22021014 | Annual Budget Defence Expenses & Administration | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 23 | Capital Expenditure | 254,637,100,000.00 | 17,487,630,128.42 | 37,149,233,383.43 | 14.6% | 217,487,866,616.57 |
| 2301 | FIXED ASSETS PURCHASED | 146,877,394,000.00 | 4,150,000,000.00 | 4,159,700,000.00 | 2.8% | 142,717,694,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 146,877,394,000.00 | 4,150,000,000.00 | 4,159,700,000.00 | 2.8% | 142,717,694,000.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 117,580,000.00 | - | - | 0.0% | 117,580,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 45,000,000.00 | - | - | 0.0% | 45,000,000.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 146,600,500,000.00 | 4,150,000,000.00 | 4,159,700,000.00 | 2.8% | 142,440,800,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 59,314,000.00 | - | - | 0.0% | 59,314,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 101,661,117,000.00 | 13,337,630,128.42 | 32,969,533,383.43 | 32.4% | 68,691,583,616.57 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 101,661,117,000.00 | 13,337,630,128.42 | 32,969,533,383.43 | 32.4% | 68,691,583,616.57 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 79,200,000.00 | - | - | 0.0% | 79,200,000.00 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 101,001,917,000.00 | 13,337,630,128.42 | 32,969,533,383.43 | 32.6% | 68,032,383,616.57 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 580,000,000.00 | - | - | 0.0% | 580,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 5,990,897,000.00 | - | - | 0.0% | 5,990,897,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 5,990,897,000.00 | - | - | 0.0% | 5,990,897,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 5,640,247,000.00 | - | - | 0.0% | 5,640,247,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 350,650,000.00 | - | - | 0.0% | 350,650,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 107,692,000.00 | - | 20,000,000.00 | 18.6% | 87,692,000.00 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 107,692,000.00 | - | 20,000,000.00 | 18.6% | 87,692,000.00 |
| 23050101 | RESEARCH AND DEVELOPMENT | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 26,600,000.00 | - | - | 0.0% | 26,600,000.00 |
| 23050103 | MONITORING AND EVALUATION | 71,092,000.00 | - | 20,000,000.00 | 28.1% | 51,092,000.00 |

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Enugu State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Project

| Administrative Code and Description | Project Description | 2025 Original Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging |
|--|---|----------------------|---------------------|---------------------------------------|---|-----------------------------------|------------------|
| 051700300100 - Enugu State Universal Basic Education | Procurement of Agriculture equipment to all public primary and Junior secondary schools | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Renovation of 88No dilapidated 5 classroom blocks across the State | 1,090,947,000.00 | - | - | 0.0% | 1,090,947,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Construction of 16No 4 room WC squatting toilet with overhead tank | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Procurement of equipment for Enrolment drive campaign on inclusive | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Renovation of 47 units dilapidated 6 classroom blocks | 590,000,000.00 | - | - | 0.0% | 590,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Print, purchase and distribute Quality Assurance instruments, manuals and equipment | 91,500,000.00 | - | - | 0.0% | 91,500,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE | 548,000,000.00 | - | - | 0.0% | 548,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | 2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state | 3,609,300,000.00 | - | - | 0.0% | 3,609,300,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey, 6 cla | 100,253,917,000.00 | 13,337,630,128.42 | 32,969,533,383.43 | 32.9% | 67,284,383,616.57 | |
| 051700300100 - Enugu State Universal Basic Education | Equipping of the smart school across the 260 polital wards in the State | 146,489,000,000.00 | 4,150,000,000.00 | 4,159,700,000.00 | 2.8% | 142,329,300,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | 2% UBEC/ENSUBEB Counter part Project/M&E | 71,092,000.00 | - | 20,000,000.00 | 28.1% | 51,092,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Drilling of 4 boreholes for public primary and Junior secondary schools | 79,200,000.00 | - | - | 0.0% | 79,200,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Procurement of 1 No Lawn mower | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Extension of solar lighting to all ENSUBEB offices | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Expansion of CCTV coverage to enhance security/surveillance in ENSUBEB Headquarters | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall) | 99,800,000.00 | - | - | 0.0% | 99,800,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Renovation of ENSUBEB Office Complex | 250,850,000.00 | - | - | 0.0% | 250,850,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Purchase of office equipment: 1. Procurement and installation of Smart Board in the Boardroom of ENSUBEB | 11,880,000.00 | - | - | 0.0% | 11,880,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Provision/installation of Server at EMIS Unit and networking of ENSUBEB Headquarters | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Intervention on disasters preparedness/ resilience on re-roofing of classroom blocks and equipment damage | 150,000,000.00 | - | - | 0.0% | 150,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Emergency Management and intervention to Public Basic Schools | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Procureme | 1,200,000.00 | - | - | 0.0% | 1,200,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Digitalization of ENSUBEB library (Procurement of e-library books and journals) | 26,600,000.00 | - | - | 0.0% | 26,600,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Procurement of 8 No plasma TVs and repair of 3 ceiling fans | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments, 17 LG Guid | 57,814,000.00 | - | - | 0.0% | 57,814,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Provision of office furniture 1. Procurement of 12 No steel cabinets for various offices, including Executive C | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | |
| 051700300100 - Enugu State Universal Basic Education | Procurement and Installation of inverter in ENSUBEB Headquarters | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 | |