BUDGET IMPLEMENTATION REPORT QUARTER 3 2025

Prepared by
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Block B State Secretariat Complex
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 Q3, attributed to each organizational unit, and balances against each of the revenue and expenditure appropriations. This Q3 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, Subsides, 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 third quarter 2025 (July-September), a total of N123,412,278,096.61 (One Hundred and Twenty Three Billion, Four Hundred and Twelve Million, Two Hundred and Seventy Eight Thousand, Ninety Six Naira, Sixty One Kobo) was received as inflows from recurrent revenue. Of this amount, N74,287,324,077.78 (Seventy Four Billion, Two Hundred and Eighty Seven Million, Three Hundred and Twenty Four Thousand, Seventy Seven Naira, Seventy Eight Kobo) was received as allocations from the Federation Account, while the sum of N49,124,954,018.83 (Forty Nine Billion, One Hundred and Twenty Four Million, Nine Hundred and Fifty Four Thousand, Eighteen Naira, Eighty Three Kobo) was recorded as independent revenue (Internally Generated Revenue - IGR).

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

Table A: Breakdown of FAAC and VAT Inflows

S/N	Revenue Descriptions	July 2025	August 2025	September 2025	Total
		N	N	N	N
1	Statutory Gross	8,256,596,964.42	9,207,029,963.94	7,824,359,985.04	**25,287,986,913.40**
2	Value Added Tax (VAT)	6,901,738,082.69	7,199,011,472.30	8,892,969,040.26	**22,993,718,595.25**
3	Exchange Gain Rate Difference	255,816,598.68	259,149,039.03	-	**514,965,637.71**
4	Electronic Money Transfer Levy (EMTL) Refund from CBN	453,767,079.28	382,416,247.33	582,230,696.83	**1,418,414,023.44**
5	State Ecological Fund	7,084,151.96	7,176,434.93	-	**14,260,586.89**
6	Infrastructural Development Distribution to States: Enugu Share	7,446,286,966.77	-	2,702,702,702.70	**10,148,989,669.47**
7	Refund to States: Enugu State Share of N63BTOST	1,219,066,171.00	-	-	**1,219,066,171.00**
8	NLNG Dividend to States: Enugu State Share	3,875,968,992.25	-	5,813,953,488.37	**9,689,922,480.62**
9	Transfer IFO Enugu State by Central Bank Signature Bonus	-	-	3,000,000,000.00	**3,000,000,000.00**
	Total	**28,416,325,007.05**	**17,054,783,157.53**	**28,816,215,913.20**	**74,287,324,077.78**

The cumulative recurrent revenue for the period of January to September 2025 (Q1, Q2 & Q3) amounted to ₦328,360,748,626.10 (Three Hundred and Twenty Eight Billion, Three Hundred and Sixty Million, Seven Hundred and Forty Eight Thousand, Six Hundred and Twenty Six Naira, Ten Kobo) only, representing 44.4% performance against the 2025 original budget. Of this amount, ₦207,095,817,322.00 (Two Hundred

and Seven Billion, Ninety Five Million, Eight Hundred and Seventeen Thousand, Three Hundred and Twenty Two Naira) only was received as allocations from the Federation Account, which reflects 90.0% budget performance, while ₦121,264,931,304.10 (One Hundred and Twenty One Billion, Two Hundred and Sixty Four Million, Nine Hundred and Thirty One Thousand, Three Hundred and Four Naira, Ten Kobo) only was realized as independent revenue (Internally Generated Revenue – IGR), accounting for 23.8% performance against the 2025 original budget.

The capital receipts from January to September 2025 amounted to ₦10,752,000,000.00 (Ten Billion, Seven Hundred and Fifty-Two Million Naira) only, representing 5.6% performance against the 2025 original budget.

1.C Recurrent Expenditure Performance

The third quarter of 2025 recorded an actual recurrent expenditure of N30,374,468,384.62 (Thirty Billion, Three Hundred and Seventy Four Million, Four Hundred and Sixty Eight Thousand, Three Hundred and Eighty Four Naira, Sixty Two Kobo). This is broken down as follows:

Personnel Cost: Personnel cost amounted to the sum of N15,968,407,678.69 (Fifteen Billion, Nine Hundred and Sixty Eight Million, Four Hundred and Seven Thousand, Six Hundred and Seventy Eight Naira, Sixty Nine Kobo).

Other Recurrent Costs: Other recurrent expenditure stood at the sum of N14,406,060,705.93 (Fourteen Billion, Four Hundred and Six Million, Sixty Thousand, Seven Hundred and Five Naira, Ninety Three Kobo).

The total actual recurrent expenditure from January to September 2025 (Q1, Q2 & Q3) was N52,437,775,660.60 (Fifty Two Billion, Four Hundred and Thirty Seven Million, Seven Hundred and Seventy Five Thousand, Six Hundred and Sixty Naira, Sixty Kobo) only representing 39.4% performance against the 2025 original budget. This comprises the sum of N30,824,506,725.53 (Thirty Billion, Eight Hundred and Twenty Four Million, Five Hundred and Six Thousand, Seven Hundred and Twenty Five Naira, Fifty Three Kobo) representing 43.4% budget performance on personnel costs, and N21,613,268,935.07 (Twenty One Billion, Six Hundred and Thirteen Million, Two Hundred and Sixty Eight Thousand, Nine Hundred and Thirty Five Naira, Seven Kobo) representing 34.8% budget performance on other recurrent costs.

1.D Capital Expenditure Performance

The sum of N47,334,066,343.88 (Forty Seven Billion, Three Hundred and Thirty Four Million, Sixty Six Thousand, Three Hundred and Forty Three Naira, Eighty Eight Kobo) was recorded as capital expenditure during the quarter under review. Consequently, the total actual capital expenditure from January to September 2025 (Q1, Q2 & Q3) stood at N146,922,234,461.75 (One Hundred and Forty Six Billion, Nine Hundred and

Twenty Two Million, Two Hundred and Thirty Four Thousand, Four Hundred and Sixty One Naira, Seventy Five Kobo) only representing 17.5% 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 fiscal year budget implementation report (Full 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.

1.E Conclusions

The Third Quarter Budget Implementation Report for 2025 provides a detailed analysis of the State Government's fiscal performance, covering both revenue generation and expenditure implementation during the period under review.

Recurrent revenue performance stood at 44.4%, while capital receipts recorded a significantly lower achievement of 5.4%, each measured against the original budget estimates for the 2025 fiscal year. The comparatively stronger performance in recurrent revenue reflects sustained inflows from statutory allocations, Value Added Tax (VAT), internally generated revenue (IGR), and other regular sources.

In contrast, the underperformance of capital receipts was primarily attributed to delays in accessing anticipated funding sources, including loans, grants, and development aid.

On the expenditure side, recurrent expenditure performance was recorded at 39.4%, driven primarily by the payment of personnel costs, overheads, and other operating expenses. Capital expenditure performance stood at 17.5%, reflecting ongoing investments in critical infrastructure and key sectors such as education, health, agriculture, water resources, environmental protection, security, and other developmental projects.

Overall, the total budget expenditure performance for the third quarter stood at 20.5% of the 2025 original budget. Although this performance fell below the targeted level, it provides a useful benchmark for assessing the government's fiscal management, budget implementation efficiency, and service delivery efforts during the period under review.

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

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

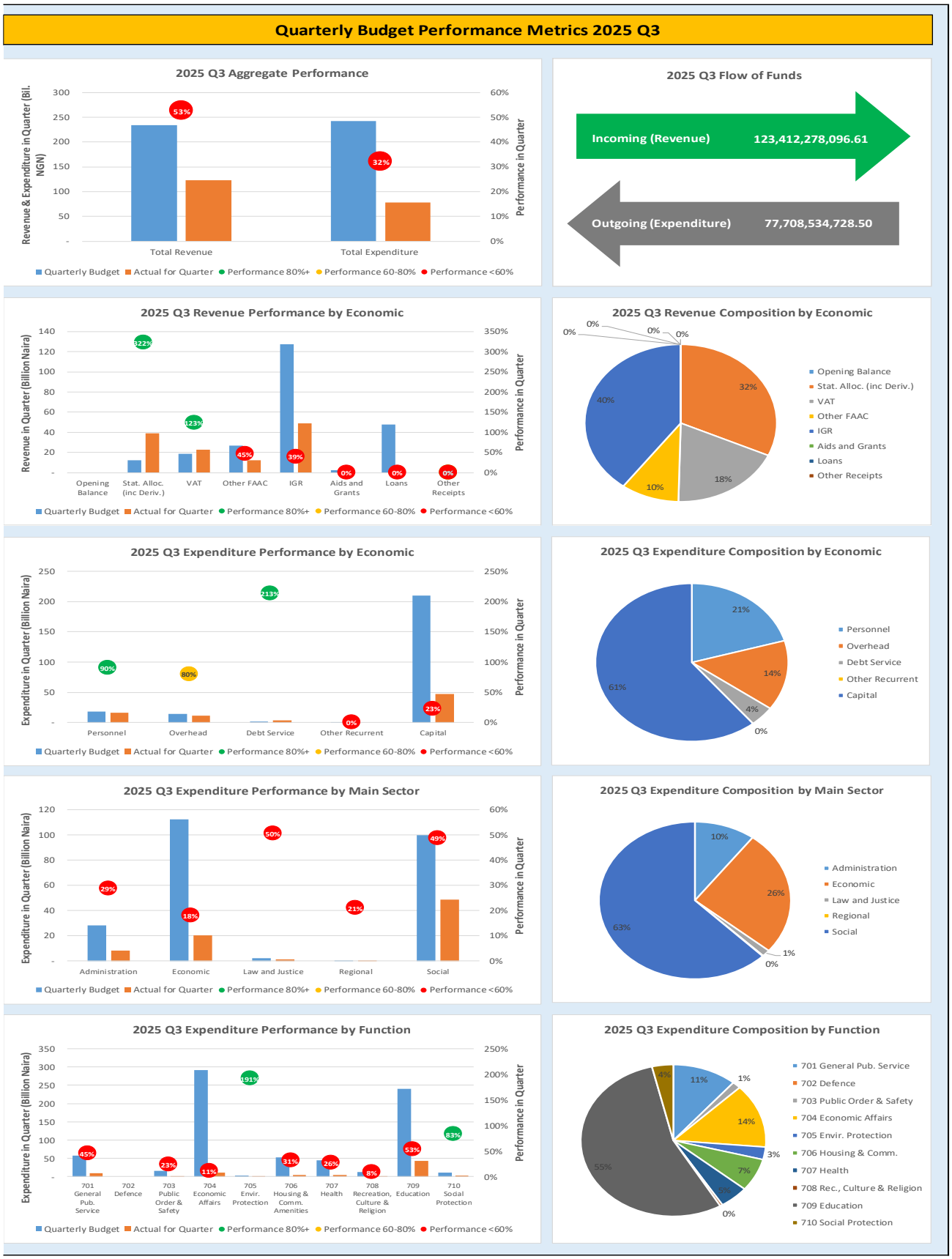
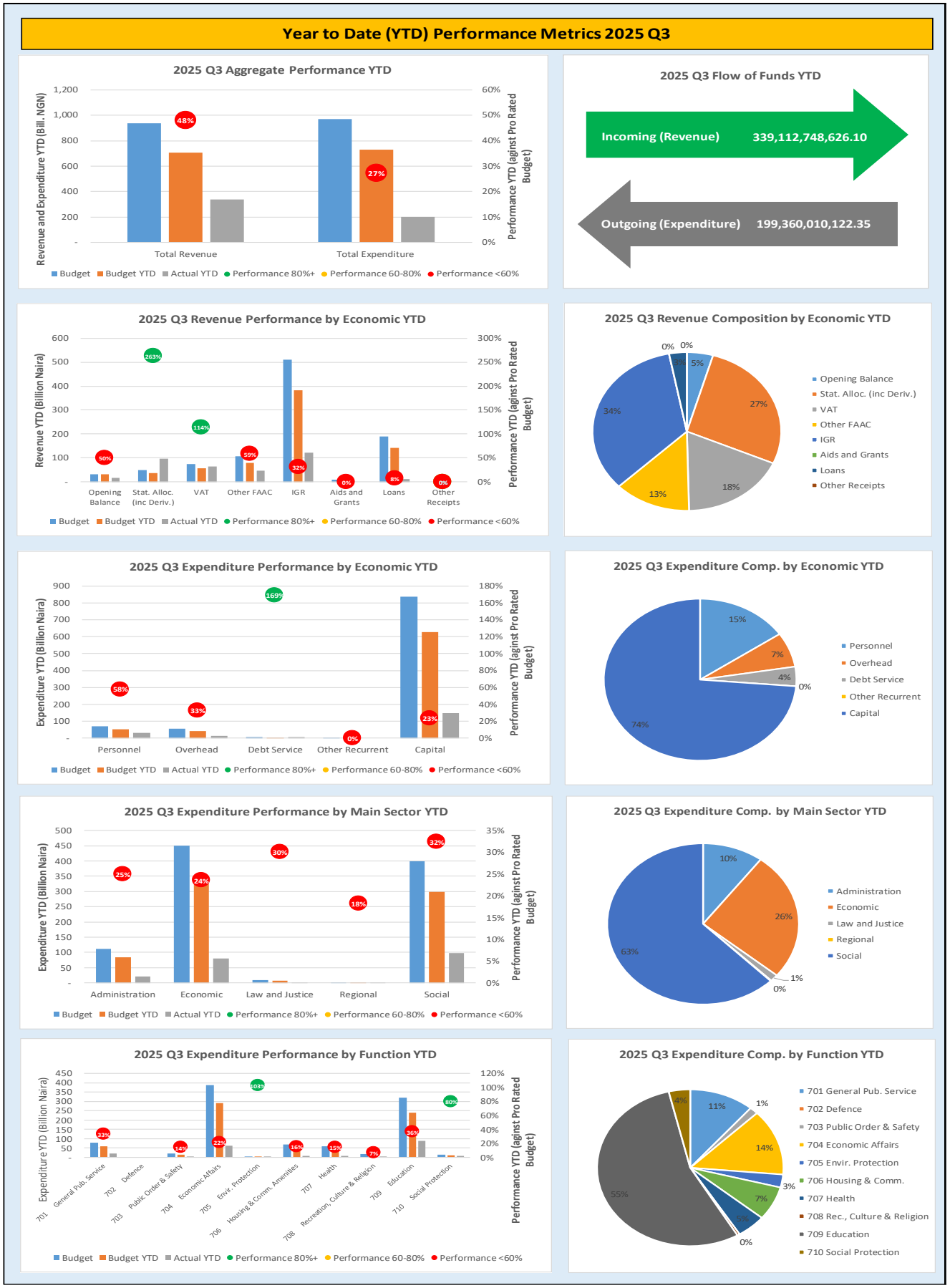


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Enugu State Government 2025 Q3 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% 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**	**123,412,278,096.61**	**328,360,748,626.10**	**44.4%**	**411,818,251,373.90**
11 - GOVERNMENT SHARE OF FAAC	230,232,000,000.00	74,287,324,077.78	207,095,817,322.00	90.0%	23,136,182,678.00
12 - INDEPENDENT REVENUE	509,947,000,000.00	49,124,954,018.83	121,264,931,304.10	23.8%	388,682,068,695.90
Recurrent Expenditure	**133,140,000,000.00**	**30,374,468,384.62**	**52,437,775,660.60**	**39.4%**	**80,702,224,339.40**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APF	70,954,000,000.00	15,968,407,678.69	30,824,506,725.53	43.4%	40,129,493,274.47
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	62,186,000,000.00	14,406,060,705.93	21,613,268,935.07	34.8%	40,572,731,064.93
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	55,897,700,000.00	11,153,914,549.51	13,855,582,453.90	24.8%	42,042,117,546.10
OTHER RECURRENT (2203-2209)	6,288,300,000.00	3,252,146,156.42	7,757,686,481.17	123.4%	- 1,469,386,481.17
Transfer to Capital Account	**639,039,000,000.00**	**93,037,809,711.99**	**291,858,251,467.00**	**45.7%**	**347,180,748,533.00**
Other Receipts	**198,905,000,000.00**	**-**	**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 DEVELOPMENTFUND (CDF) RECEIPTS	190,603,000,000.00	-	10,752,000,000.00	5.6%	179,851,000,000.00
Capital Expenditure	**837,944,000,000.00**	**47,334,066,343.88**	**146,922,234,461.75**	**17.5%**	**691,021,765,538.25**
23 - Capital Expenditure	837,944,000,000.00	47,334,066,343.88	146,922,234,461.75	17.5%	691,021,765,538.25
Total Revenue (including OB)	**971,084,000,000.00**	**123,412,278,096.61**	**355,048,027,127.60**	**36.6%**	**616,035,972,872.40**
Total Expenditure	**971,084,000,000.00**	**77,708,534,728.50**	**199,360,010,122.35**	**20.5%**	**771,723,989,877.65**

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 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Revenue	***939,084,000,000.00***	***123,412,278,096.61***	***339,112,748,626.10***	***36.1%***	***599,971,251,373.90***
010000000000	**Administration Sector**	**198,386,179,000.00**	**6,444,703,187.01**	**10,048,546,779.06**	**5.1%**	**188,337,632,220.94**
011100000000	**Governor's Office**	**197,927,950,000.00**	**6,373,006,364.85**	**9,913,822,883.85**	**5.0%**	**188,014,127,116.15**
011100100100	Office of the Executive Governor	6,250,000.00	-	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	6,373,006,364.85	9,913,274,688.90	9.9%	90,086,725,311.10
016100000000	**Office of the Secretary to the State Government**	**67,967,000.00**	**66,150,065.00**	**106,423,074.30**	**156.6%**	**- 38,456,074.30**
016100100100	Office of the Secretary to the State Government	67,967,000.00	66,150,065.00	106,423,074.30	156.6%	- 38,456,074.30
012300000000	**Ministry of Information and Communication**	**145,422,000.00**	**1,338,321.47**	**2,984,201.97**	**2.1%**	**142,437,798.03**
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	-	1,436,480.50	1.4%	98,813,519.50
012301300100	Government Printing and Stationery Dept. (Govt. Press)	35,000,000.00	110,000.00	265,000.00	0.8%	34,735,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	9,006,000.00	1,228,321.47	1,282,721.47	14.2%	7,723,278.53
014000000000	**Auditor General**	**5,340,000.00**	**1,100,000.00**	**2,095,000.00**	**39.2%**	**3,245,000.00**
014000100100	Office of the State Auditor General	2,400,000.00	-	485,000.00	20.2%	1,915,000.00
014000200100	Office of the Auditor General for Local Government	2,940,000.00	1,100,000.00	1,610,000.00	54.8%	1,330,000.00
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**	**27,129.81**	**2,089,814.48**	**0.9%**	**227,510,185.52**
014900100100	Local Government Service Commission	1,000,000.00	27,129.81	2,089,814.48	209.0%	- 1,089,814.48
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**	**468,955.88**	**13,603,204.46**	**1046.4%**	**- 12,303,204.46**
014800100100	Enugu State Independent Electoral Commission	1,300,000.00	468,955.88	13,603,204.46	1046.4%	- 12,303,204.46
016600000000	**Ministry of Human Development and Poverty Eradication**	**7,200,000.00**	**2,612,350.00**	**6,118,600.00**	**85.0%**	**1,081,400.00**
016600100100	Ministry of Human Development and Poverty Eradication	7,200,000.00	2,612,350.00	6,118,600.00	85.0%	1,081,400.00
020000000000	**Economic Sector**	**715,327,255,000.00**	**114,305,755,712.90**	**315,604,158,285.57**	**44.1%**	**399,723,096,714.43**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**92,038,000,000.00**	**4,680,244.00**	**10,774,594,244.00**	**11.7%**	**81,263,405,756.00**
021500100100	Ministry of Agriculture and Agro-Industrialization	10,535,000,000.00	4,680,244.00	10,774,594,244.00	102.3%	- 239,594,244.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	50,900,000,000.00	-	-	0.0%	50,900,000,000.00
021510700600	Enugu State Rural Access and Agricultural Marketing Project (RAAMP)	30,603,000,000.00	-	-	0.0%	30,603,000,000.00
022000000000	**Ministry of Finance and Economic Development**	**342,934,565,000.00**	**84,206,920,830.25**	**239,155,206,396.80**	**69.7%**	**103,779,358,603.20**
022000100100	Ministry of Finance and Economic Development	50,290,000,000.00	1,038,477.21	40,481,480.39	0.1%	50,249,518,519.61
022000700100	Office of the State Accountant- General	230,232,000,000.00	74,287,324,077.78	207,095,817,322.00	90.0%	23,136,182,678.00
022000800100	Enugu State Internal Revenue Services	62,000,000,000.00	9,757,422,159.60	31,670,670,876.25	51.1%	30,329,329,123.75
022001200100	Enugu State Gaming/Lotto Commission	412,565,000.00	161,136,115.66	348,236,718.16	84.4%	64,328,281.84
022200000000	**Ministry of Trade, Investment and Industry**	**10,504,470,000.00**	**3,452,923,842.53**	**8,623,905,229.18**	**82.1%**	**1,880,564,770.82**
022200100100	Ministry of Trade, Investment and Industry	439,300,000.00	2,665,577,282.55	3,913,555,067.20	890.9%	- 3,474,255,067.20
022201700100	Enugu State Investment Development Authority	10,011,170,000.00	787,334,608.00	4,710,338,208.00	47.1%	5,300,831,792.00
022201900100	Enugu Marketing Company	54,000,000.00	11,951.98	11,953.98	0.0%	53,988,046.02

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022800000000	**Ministry of Innovation, Science and Technology**	**5,000,000.00**	**70,000.00**	**1,287,000.00**	**25.7%**	**3,713,000.00**
022800100100	Ministry of Innovation, Science and Technology	5,000,000.00	70,000.00	1,287,000.00	25.7%	3,713,000.00
022900000000	**Ministry of Transport**	**47,260,000,000.00**	**19,197,453,738.32**	**21,215,173,689.39**	**44.9%**	**26,044,826,310.61**
022900100100	Ministry of Transport	47,000,000,000.00	19,197,453,738.32	21,215,173,689.39	45.1%	25,784,826,310.61
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**	**26,001,001.00**	**79,746,501.00**	**30.8%**	**178,953,499.00**
023400100100	Ministry of Works and Infrastructure	258,700,000.00	26,001,001.00	79,746,501.00	30.8%	178,953,499.00
023600000000	**Ministry of Culture and Tourism**	**27,950,000.00**	**239,116,847.00**	**507,607,046.34**	**1816.1%**	**- 479,657,046.34**
023600100100	Ministry of Culture and Tourism	2,900,000.00	3,630,000.00	60,433,034.00	2083.9%	- 57,533,034.00
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	235,486,847.00	447,174,012.34	2477.4%	- 429,124,012.34
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**	**74,034,863.00**	**205,075,524.00**	**0.5%**	**41,075,534,476.00**
025200100100	Ministry of Water Resources	1,505,110,000.00	4,270,000.00	5,486,900.00	0.4%	1,499,623,100.00
025210200100	Enugu State Water Corporation	39,774,500,000.00	69,764,863.00	199,588,624.00	0.5%	39,574,911,376.00
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	1,000,000.00	-	-	0.0%	1,000,000.00
025300000000	**Ministry of Housing**	**150,000,000,000.00**	**5,073,958,123.30**	**32,164,768,271.32**	**21.4%**	**117,835,231,728.68**
025300100100	Ministry of Housing	50,000,000,000.00	37,298,000.00	616,291,942.00	1.2%	49,383,708,058.00
025301000100	Enugu State Housing Development Corporation	100,000,000,000.00	5,036,660,123.30	31,548,476,329.32	31.5%	68,451,523,670.68
026000000000	**Ministry of Lands and Urban Development**	**4,513,960,000.00**	**2,030,596,223.50**	**2,819,674,383.54**	**62.5%**	**1,694,285,616.46**
026000100100	Ministry of Lands and Urban Development	4,394,460,000.00	2,010,355,223.50	2,775,735,383.54	63.2%	1,618,724,616.46
026000100200	Office of the Surveyor General	119,500,000.00	20,241,000.00	43,939,000.00	36.8%	75,561,000.00
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**	**-**	**57,120,000.00**	**0.3%**	**20,644,880,000.00**
027000100100	Ministry of Energy and Mineral Resources	20,702,000,000.00	-	57,120,000.00	0.3%	20,644,880,000.00
030000000000	**Law and Justice Sector**	**518,530,000.00**	**156,033,714.33**	**551,384,604.08**	**106.3%**	**- 32,854,604.08**
031800000000	**The State Judiciary**	**498,250,000.00**	**151,247,052.28**	**537,082,050.03**	**107.8%**	**- 38,832,050.03**
031805100100	Enugu State High Court	452,200,000.00	137,569,582.28	506,754,527.07	112.1%	- 54,554,527.07
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	13,677,470.00	30,327,522.96	86.7%	4,672,477.04
032600000000	**Ministry of Justice**	**20,280,000.00**	**4,786,662.05**	**14,302,554.05**	**70.5%**	**5,977,445.95**
032600100100	Ministry of Justice	19,940,000.00	4,752,462.05	14,082,954.05	70.6%	5,857,045.95
032600700100	Citizens' Rights and Mediation Centre	340,000.00	34,200.00	219,600.00	64.6%	120,400.00
040000000000	**Regional**	**555,000,000.00**	**97,255,005.00**	**439,324,248.00**	**79.2%**	**115,675,752.00**
046500000000	**Enugu Capital Territory Development Authority**	**555,000,000.00**	**97,255,005.00**	**439,324,248.00**	**79.2%**	**115,675,752.00**
046500100100	Enugu Capital Territory Development Authority	555,000,000.00	97,255,005.00	439,324,248.00	79.2%	115,675,752.00
050000000000	**Social Sector**	**24,297,036,000.00**	**2,408,530,477.37**	**12,469,334,709.39**	**51.3%**	**11,827,701,290.61**
051300000000	**Ministry of Youth and Sport**	**1,159,502,000.00**	**5,701,000.00**	**14,681,000.00**	**1.3%**	**1,144,821,000.00**
051300100100	Ministry of Youth and Sport	14,502,000.00	5,335,000.00	14,315,000.00	98.7%	187,000.00
051300200100	Rangers Management Corporation	1,145,000,000.00	366,000.00	366,000.00	0.0%	1,144,634,000.00
051400000000	**Ministry of Children, Gender Affairs and Social Development**	**15,315,000.00**	**778,500.00**	**5,056,300.00**	**33.0%**	**10,258,700.00**
051400100100	Ministry of Children, Gender Affairs and Social Development	15,315,000.00	778,500.00	5,056,300.00	33.0%	10,258,700.00
051700000000	**Ministry of Education**	**13,141,016,000.00**	**832,959,958.13**	**7,422,198,849.12**	**56.5%**	**5,718,817,150.88**
051700100100	Ministry of Education	113,650,000.00	68,500,000.00	243,848,500.00	214.6%	- 130,198,500.00
051700300100	Enugu State Universal Basic Education Board	3,508,400,000.00	2,000.00	3,339,500.00	0.1%	3,505,060,500.00

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
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	3,429,853.70	924,488,900.00	92.4%	75,511,100.00
051701000100	Agency for Mass Literacy	600,000.00	724,446.35	724,746.35	120.8%	- 124,746.35
051701800100	Enugu State Polytechnic Iwollo	54,805,000.00	14,061,160.00	28,767,770.01	52.5%	26,037,229.99
051701900100	Enugu State College of Education (Technical)	133,495,000.00	30,443,818.74	119,258,765.16	89.3%	14,236,234.84
051702600100	Enugu State University of Science and Technology (ESUT)	4,926,780,000.00	259,614,400.00	2,624,863,504.00	53.3%	2,301,916,496.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	60,300,000.00	537,000.00	32,956,005.39	54.7%	27,343,994.61
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	828,700,000.00	202,854,009.04	594,444,755.86	71.7%	234,255,244.14
051703100100	Institute of Management and Techonology (IMT)	2,152,184,000.00	126,032,700.30	1,325,086,156.30	61.6%	827,097,843.70
051705100100	Post-Primary Schools Management Board (PPSMB)	3,000,000.00	1,850,000.00	1,233,550,300.00	41118.3%	- 1,230,550,300.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	18,000,000.00	740,000.00	2,092,000.00	11.6%	15,908,000.00
051710300100	Enugu State College of Health Technology, Oji River	122,704,000.00	7,860,559.00	44,619,909.00	36.4%	78,084,091.00
051710300200	Enugu State College of Nursing Sciences and Health Technology, Nsukka	61,473,000.00	6,829,500.00	35,045,550.00	57.0%	26,427,450.00
051710300300	Enugu State College of Nursing Sciences, Parklane/Awgu	155,520,000.00	109,480,511.00	209,067,487.05	134.4%	- 53,547,487.05
052100000000	**Ministry of Health**	**4,989,423,000.00**	**570,562,739.72**	**1,846,231,966.08**	**37.0%**	**3,143,191,033.92**
052100100100	Ministry of Health	2,079,000,000.00	6,109,764.00	42,155,501.50	2.0%	2,036,844,498.50
052100300100	Enugu State Primary Healthcare Development Agency	60,000,000.00	-	3,203,325.73	5.3%	56,796,674.27
052102600100	ESUT Teaching Hospital ParkLane, Enugu	2,733,023,000.00	564,452,975.72	1,739,256,474.97	63.6%	993,766,525.03
052110200100	Enugu State Hospitals Management Board (SHB)	117,400,000.00	-	61,616,663.88	52.5%	55,783,336.12
053500000000	**Ministry of Environment and Climent Change**	**4,898,190,000.00**	**938,283,773.10**	**2,998,505,696.51**	**61.2%**	**1,899,684,303.49**
053500100100	Ministry of Environment and Climate Change	24,100,000.00	101,792,775.00	289,441,096.00	1201.0%	- 265,341,096.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	2,415,000,000.00	635,296,487.59	2,038,159,939.17	84.4%	376,840,060.83
053505400100	Forestry Commission	4,090,000.00	6,861,000.00	22,278,000.00	544.7%	- 18,188,000.00
053505400200	Enugu State Structures for Signage and Advertisement Agency	2,455,000,000.00	194,333,510.51	648,626,661.34	26.4%	1,806,373,338.66
055100000000	**Ministry of Local Government, Rural Development and Chieftaincy Affai**	**93,590,000.00**	**60,244,506.42**	**182,660,897.68**	**195.2%**	**- 89,070,897.68**
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	76,890,000.00	56,404,506.42	166,603,809.68	216.7%	- 89,713,809.68
055100200100	Fire Service Department	16,700,000.00	3,840,000.00	16,057,088.00	96.2%	642,912.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2025 Q3 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	***REVENUE***	***939,084,000,000.00***	***123,412,278,096.61***	***339,112,748,626.10***	***36.1%***	***599,971,251,373.90***
11	***GOVERNMENT SHARE OF FAAC***	***230,232,000,000.00***	***74,287,324,077.78***	***207,095,817,322.00***	***90.0%***	***23,136,182,678.00***
1101	**GOVERNMENT SHARE OF FAAC**	***230,232,000,000.00***	***74,287,324,077.78***	***207,095,817,322.00***	***90.0%***	***23,136,182,678.00***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**48,749,000,000.00**	**39,196,975,565.02**	**96,186,290,122.97**	**197.3%**	**- 47,437,290,122.97**
11010101	STATUTORY ALLOCATION	48,749,000,000.00	39,196,975,565.02	96,186,290,122.97	197.3%	- 47,437,290,122.97
110102	**STATE GOVERNMENT SHARE OF VAT**	**74,924,000,000.00**	**22,993,718,595.25**	**64,086,154,989.25**	**85.5%**	**10,837,845,010.75**
11010201	SHARE OF VAT	74,924,000,000.00	22,993,718,595.25	64,086,154,989.25	85.5%	10,837,845,010.75
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**106,559,000,000.00**	**12,096,629,917.51**	**46,823,372,209.78**	**43.9%**	**59,735,627,790.22**
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	514,965,637.71	4,134,522,532.10	19.3%	17,324,477,467.90
11010304	Ecological Fund	1,050,000,000.00	14,260,586.89	114,493,362.60	10.9%	935,506,637.40
11010313	State Infrastructure & Security	80,000,000,000.00	10,148,989,669.47	38,750,318,906.94	48.4%	41,249,681,093.06
11010399	Orher FAAC Distribution	3,525,000,000.00	1,418,414,023.44	3,594,312,122.66	102.0%	- 69,312,122.66
12	***INDEPENDENT REVENUE***	***509,947,000,000.00***	***49,124,954,018.83***	***121,264,931,304.10***	***23.8%***	***388,682,068,695.90***
1201	**TAX REVENUE**	***52,935,750,000.00***	***6,044,158,296.26***	***24,596,979,915.79***	***46.5%***	***28,338,770,084.21***
120101	**PERSONAL TAXES**	**30,738,000,000.00**	**4,594,312,368.46**	**19,471,025,109.70**	**63.3%**	**11,266,974,890.30**
12010101	Capital Gains Tax	418,000,000.00	79,948.00	108,996,486.50	26.1%	309,003,513.50
12010102	Direct Assessment Tax (Current)	12,020,000,000.00	3,931,041,325.29	6,282,961,392.71	52.3%	5,737,038,607.29
12010103	Direct Assessment Tax (Arrears/Late)	230,000,000.00	6,510,236.99	130,255,875.99	56.6%	99,744,124.01
12010104	Pay As You Earn (PAYE) - Federal	7,700,000,000.00	322,307,997.61	6,226,606,317.22	80.9%	1,473,393,682.78
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	820,000,000.00	33,156,769.19	348,017,233.15	42.4%	471,982,766.85
12010106	Pay As You Earn (PAYE) - Local Government	520,000,000.00	3,208,564.91	6,350,983.04	1.2%	513,649,016.96
12010107	Pay As You Earn (PAYE) - Companies	9,000,000,000.00	296,315,039.95	6,359,372,016.69	70.7%	2,640,627,983.31
12010109	Penalties on Taxes	30,000,000.00	1,692,486.52	8,464,804.40	28.2%	21,535,195.60
120103	**OTHER TAXES**	**22,197,750,000.00**	**1,449,845,927.80**	**5,125,954,806.09**	**23.1%**	**17,071,795,193.91**
12010301	Pools Betting Tax (Current)	800,000.00	-	560,114.66	70.0%	239,885.34
12010303	5% Withholding Tax on Payment to Contractors	821,000,000.00	133,958,639.36	580,403,138.52	70.7%	240,596,861.48
12010304	10% Withholding Tax on Dividends	620,000,000.00	152,713,230.94	962,656,955.04	155.3%	- 342,656,955.04
12010305	10% Withholding Tax on Bank Interest	2,200,000,000.00	289,488,899.95	2,022,739,199.41	91.9%	177,260,800.59
12010306	10% Withholding Tax on Rent	70,000,000.00	64,690,105.00	95,604,307.78	136.6%	- 25,604,307.78
12010307	10% Withholding Tax on Royalty	10,000,000.00	55,160,601.00	59,372,238.00	593.7%	- 49,372,238.00
12010308	10% Withholding Tax on Director's Fees	30,000,000.00	334,881,840.55	352,672,755.41	1175.6%	- 322,672,755.41
12010312	Enugu State Property and Land Use Tax	15,000,000,000.00	73,134,185.10	564,176,012.26	3.8%	14,435,823,987.74
12010314	Mortuary Levy	3,000,000.00	273,882,081.61	276,059,321.61	9202.0%	- 273,059,321.61
12010315	Infrastructural Development Levy	3,221,950,000.00	39,780,198.94	126,081,152.66	3.9%	3,095,868,847.34
12010316	10% Withholding Tax on Consultancy	1,000,000.00	27,129.81	2,089,814.48	209.0%	- 1,089,814.48
12010317	Sports Betting Proprietors Lucky Tax	200,000,000.00	32,129,015.54	83,539,796.26	41.8%	116,460,203.74
12010318	Loto Proprietors Weekly Tax	20,000,000.00	-	-	0.0%	20,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1202	**NON-TAX REVENUE**	***457,011,250,000.00***	***43,080,795,722.57***	***96,667,951,388.31***	***21.2%***	***360,343,298,611.69***
120201	**LICENCES - GENERAL**	**1,177,900,000.00**	**3,128,725,062.37**	**3,623,361,714.74**	**307.6%**	**- 2,445,461,714.74**
12020105	RADIO/TELEVISION STATION LICENSES	70,000,000.00	7,630,021.02	78,227,197.83	111.8%	- 8,227,197.83
12020122	HUNTING PERMITS	100,000.00	-	-	0.0%	100,000.00
12020132	MOTOR VEHICLE LICENSES	420,000,000.00	2,744,984,480.74	2,963,398,880.74	705.6%	- 2,543,398,880.74
12020133	DRIVERS' LICENSES	420,000,000.00	2,064,899.89	20,420,099.89	4.9%	399,579,900.11
12020136	HEALTH FACILITIES LICENSES	2,000,000.00	161,389.00	1,317,389.00	65.9%	682,611.00
12020138	Forestry Licenses	1,000,000.00	165,000.00	1,435,000.00	143.5%	- 435,000.00
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	160,193.56	201,623.54	201.6%	- 101,623.54
12020146	Pools Agents Licenses (Arrears)	500,000.00	-	255,048.39	51.0%	244,951.61
12020150	Pools Proprietor Licenses	15,000,000.00	-	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	234,550.00	1,871,418.00	20.8%	7,128,582.00
12020158	Motorcycle Licenses	50,000,000.00	237,877,708.60	284,016,242.47	568.0%	- 234,016,242.47
12020181	License for Water Producing Companies	650,000.00	740,000.00	790,000.00	121.5%	- 140,000.00
12020184	Buthers Licences	3,000,000.00	47,000.00	47,000.00	1.6%	2,953,000.00
12020189	Renewal of License for Water Producing Companies	2,250,000.00	1,470,000.00	1,900,000.00	84.4%	350,000.00
12020191	Loto Proprietors License	2,000,000.00	-	1,000,000.00	50.0%	1,000,000.00
12020192	Loto Ageat License	20,000,000.00	6,280,000.00	25,780,000.00	128.9%	- 5,780,000.00
12020193	Sport Betting Proprictor s License	15,000,000.00	2,084,199.74	17,615,425.26	117.4%	- 2,615,425.26
12020195	Permit Licences and Concession	145,150,000.00	124,825,619.82	183,862,660.46	126.7%	- 38,712,660.46
120204	**FEES - GENERAL**	**94,290,370,000.00**	**29,514,491,692.76**	**56,406,879,907.15**	**59.8%**	**37,883,490,092.85**
12020401	COURT FEES	35,000,000.00	13,677,470.00	30,327,522.96	86.7%	4,672,477.04
12020402	E-Ticketing on Daily Toll on all Commerical Vehicles/ Keke	800,000,000.00	10,701,769,503.00	10,745,834,201.20	1343.2%	- 9,945,834,201.20
12020403	Biometric Fees	7,500,000.00	-	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	-	511,995,215.35	5.0%	9,728,004,784.65
12020407	Transport Terminals	20,000,000,000.00	1,278,397.54	1,327,314,221.54	6.6%	18,672,685,778.46
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	1,003.68	677,806.86	6.8%	9,322,193.14
12020412	RESEARCH TESTING FEES	25,000,000.00	13,492,501.00	22,868,751.00	91.5%	2,131,249.00
12020414	Water Tanker Vendor Fees	350,000,000.00	19,200.00	26,638,532.75	7.6%	323,361,467.25
12020416	Water Connection	194,000,000.00	63,500.00	35,924,432.75	18.5%	158,075,567.25
12020417	CONTRACTOR REGISTRATION FEES	93,589,000.00	6,939,521.80	29,334,336.80	31.3%	64,254,663.20
12020421	Consent Fee	377,719,000.00	13,447,760.00	105,836,391.50	28.0%	271,882,608.50
12020422	Survey Fee	817,545,000.00	662,921,750.00	779,728,550.00	95.4%	37,816,450.00
12020423	Fencing Fees	580,803,000.00	13,500,250.00	1,941,449,199.00	334.3%	- 1,360,646,199.00
12020424	ACCREDITATION FEES	9,365,000.00	1,174,645.00	2,677,140.00	28.6%	6,687,860.00
12020426	COURT SUMMONS FEES	1,300,000.00	-	-	0.0%	1,300,000.00
12020427	TENDER FEES	1,468,125,000.00	78,884,727.42	479,660,460.70	32.7%	988,464,539.30
12020428	FIRE SAFETY CERTIFICATE FEES	500,000.00	260,000.00	265,000.00	53.0%	235,000.00
12020429	Plan Approval Fee	146,034,000.00	2,880,600.00	1,891,962,050.00	1295.6%	- 1,745,928,050.00
12020430	PROFESSIONAL REGISTRATION FEES	200,000.00	25,322.50	111,730.90	55.9%	88,269.10
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	6,500,000.00	436,000.00	9,204,188.00	141.6%	- 2,704,188.00
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	551,347,487.59	1,642,111,787.67	82.1%	357,888,212.33
12020435	Signages Fee	1,873,000,000.00	13,848,000.00	180,332,148.44	9.6%	1,692,667,851.56
12020436	BILL BOARD ADVERTISEMENT FEES	477,000,000.00	179,530,510.51	466,728,412.90	97.8%	10,271,587.10
12020437	DEEDS REGISTRATION FEES	50,000,000.00	-	30,000.00	0.1%	49,970,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	930,600,000.00	90,516,162.00	419,586,151.00	45.1%	511,013,849.00
12020440	MEDICAL CONSULTANCY FEES	4,200,000.00	-	-	0.0%	4,200,000.00
12020441	LABORATORY FEES	343,974,000.00	-	72,968,976.54	21.2%	271,005,023.46
12020442	ASSOCIATION FEES	9,503,000.00	2,850,000.00	11,900,000.00	125.2%	- 2,397,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	55,000,000.00	400,000.00	6,986,000.00	12.7%	48,014,000.00
12020447	LAND USE FEES	1,500,000.00	-	-	0.0%	1,500,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020448	DEVELOPMENT LEVIES	23,875,000.00	1,336,609.00	4,727,909.00	19.8%	19,147,091.00
12020449	BUSINESS/TRADE OPERATING FEES	20,000,000.00	48,385,103.01	146,112,994.39	730.6%	- 126,112,994.39
12020450	INSPECTION FEES	589,810,000.00	10,738,064,620.00	11,673,079,362.00	1979.1%	- 11,083,269,362.00
12020451	TIMBER & FOREST FEES	20,702,000,000.00	-	57,120,000.00	0.3%	20,644,880,000.00
12020452	EXAMINATION FEES	1,066,705,000.00	4,705,453.70	953,529,600.00	89.4%	113,175,400.00
12020453	APPLICATIONS FEES	432,651,000.00	9,951,350.00	9,951,350.00	2.3%	422,699,650.00
12020454	PARKING FEES	50,000,000.00	6,673,093.00	19,913,197.00	39.8%	30,086,803.00
12020455	Registration of Motor Vehicles Fees	290,000,000.00	685,334,156.99	743,459,697.55	256.4%	- 453,459,697.55
12020456	Road Trafic Exam Fees	2,000,000.00	91,304,562.19	91,880,652.02	4594.0%	- 89,880,652.02
12020457	Motor Vehicle New Number Plates	820,000,000.00	16,900.00	25,937,008.40	3.2%	794,062,991.60
12020464	Fees for Registration of Non Formal Learning Center	300,000.00	70,000.00	70,200.00	23.4%	229,800.00
12020465	Renewal of Non Formal Learning Center	200,000.00	75,200.00	75,300.00	37.7%	124,700.00
12020468	Legacy Estate Development Fee	10,000,000.00	1,887,362.05	6,907,959.05	69.1%	3,092,040.95
12020469	Registration of Estate Developer	750,000.00	368,000.00	368,000.00	49.1%	382,000.00
12020471	Computerization Fee	267,940,000.00	67,972,000.00	187,499,600.00	70.0%	80,440,400.00
12020473	Registration of Vocational Centre	100,000.00	160,000.00	160,000.00	160.0%	- 60,000.00
12020475	Registration of Private School	15,000,000.00	14,275,000.00	21,095,000.00	140.6%	- 6,095,000.00
12020476	Renewal of Registration of Private School	45,750,000.00	21,425,000.00	67,128,000.00	146.7%	- 21,378,000.00
12020477	Application Form Fees from Private School	31,300,000.00	27,800,000.00	143,581,000.00	458.7%	- 112,281,000.00
12020483	Registration of Youth Clubs and Orgnisations	200,000.00	30,000.00	110,000.00	55.0%	90,000.00
12020484	Renewal of Youth Clubs and Organisatioins	100,000.00	-	50,000.00	50.0%	50,000.00
12020486	Course Fees from train the Trainers Programmes	1,000,000,000.00	2,000,000,000.00	2,660,915,221.90	266.1%	- 1,660,915,221.90
12020487	Registration Fees of Hospital	12,000,000.00	965,000.00	2,462,500.00	20.5%	9,537,500.00
12020488	Renewal Registration Fees of Hospital	40,000,000.00	3,738,500.00	27,590,775.00	69.0%	12,409,225.00
12020491	Tuition Fees	4,625,688,000.00	259,352,377.04	3,183,130,920.76	68.8%	1,442,557,079.24
12020493	Immunization Fees	168,000.00	-	-	0.0%	168,000.00
12020494	Pre-qualification/Processing Fees	4,319,000.00	24,500.00	3,823,320,600.00	88523.3%	- 3,819,001,600.00
12020495	Certificate of Recognition Fees	3,500,000.00	200,000.00	4,000,000.00	114.3%	- 500,000.00
12020496	Clearance Fees for Ofala Festivals	320,000.00	300,000.00	960,168.15	300.1%	- 640,168.15
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	225,000.00	1,675,000.00	2.2%	74,025,000.00
12020499	Other Fees	5,893,657,000.00	3,180,587,593.74	11,281,462,121.40	191.4%	- 5,387,805,121.40
120205	**FINES - GENERAL**	**125,324,000.00**	**74,262,119.43**	**101,448,510.08**	**80.9%**	**23,875,489.92**
12020501	Penalty for Offences - General	62,375,000.00	3,843,000.00	12,836,925.00	20.6%	49,538,075.00
12020502	Court Fines	12,000,000.00	45,856,527.43	46,639,547.43	388.7%	- 34,639,547.43
12020503	Travelers Manifest Offence Fines	32,000,000.00	-	4,200,929.65	13.1%	27,799,070.35
12020506	Conservation Offences Fines	500,000.00	2,893,842.00	5,617,358.00	1123.5%	- 5,117,358.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	3,500,000.00	1,410,000.00	4,927,500.00	140.8%	- 1,427,500.00
12020520	Contravention Fines	9,759,000.00	20,000,000.00	26,790,500.00	274.5%	- 17,031,500.00
12020531	Forest Offenses Fines	190,000.00	110,000.00	191,000.00	100.5%	- 1,000.00
12020546	Fines from Non Compliance on Plan Approval	5,000,000.00	148,750.00	244,750.00	4.9%	4,755,250.00
120206	**SALES - GENERAL**	**345,693,571,000.00**	**10,028,140,235.50**	**31,753,663,726.60**	**9.2%**	**313,939,907,273.40**
12020601	Sales of Journal & Publications	48,033,000.00	-	13,527,000.00	28.2%	34,506,000.00
12020602	Water Rate Unmetered	2,755,100,000.00	65,507,263.00	116,705,925.75	4.2%	2,638,394,074.25
12020603	Water Rate Metered	470,000,000.00	4,124,900.00	20,025,832.75	4.3%	449,974,167.25
12020604	SALES OF ID CARDS	211,575,000.00	361,327.50	525,295.00	0.2%	211,049,705.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,334,000.00	-	2,770,000.00	118.7%	- 436,000.00
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	7,500,000.00	9,113,170.00	17,160,572.51	228.8%	- 9,660,572.51
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	120,000,000.00	660,000.00	39,426,200.00	32.9%	80,573,800.00
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	19,650,000.00	491,167,892.00	1.0%	49,473,582,108.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020616	Sale of Old Newspapers	4,000,000.00	379,468.97	381,868.97	9.5%	3,618,131.03
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	1,440,000.00	1,440,000.00	32.0%	3,060,000.00
12020629	Sales of Buckets/Bags	50,000,000.00	7,302,000.00	41,275,000.00	82.6%	8,725,000.00
12020639	Sale of Land, Housing and Estate	93,910,051,000.00	3,464,528,979.00	20,546,638,524.02	21.9%	73,363,412,475.98
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	6,373,006,364.85	9,913,274,688.90	5.0%	187,228,425,311.10
12020662	Sales of Enugu State Law Books	1,600,000.00	47,250.00	418,070.00	26.1%	1,181,930.00
12020665	Sale of Forest Produce	2,500,000.00	6,586,000.00	20,412,000.00	816.5%	- 17,912,000.00
12020683	Sale of Motor Tickets	430,000,000.00	2,451,755.18	386,304,588.32	89.8%	43,695,411.68
12020688	Sale of Livestock Products	100,000,000.00	-	4,898,000.00	4.9%	95,102,000.00
12020690	Sale of Planting Materials (Food Crop)	16,768,000.00	935,244.00	4,111,244.00	24.5%	12,656,756.00
12020698	Sale of Schools Registration Form	15,000,000.00	6,495,950.00	11,779,350.00	78.5%	3,220,650.00
12020699	Others Sales	109,858,000.00	65,550,563.00	121,421,674.38	110.5%	- 11,563,674.38
120207	**EARNINGS -GENERAL**	**1,389,687,000.00**	**250,583,601.48**	**1,806,181,353.50**	**130.0%**	**- 416,494,353.50**
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	1,500,000.00	1,550,000.00	155.0%	- 550,000.00
12020705	Earnings from the Use of Govt. Halls	9,103,000.00	350,967.50	6,090,967.50	66.9%	3,012,032.50
12020707	Earnings from Government House Clinic	4,725,000.00	200,000.00	1,229,200.00	26.0%	3,495,800.00
12020708	Earnings from Agricultural Produce	54,000,000.00	11,951.98	11,953.98	0.0%	53,988,046.02
12020710	Earnings from Guest Houses	556,000.00	-	-	0.0%	556,000.00
12020711	Earnings from Commercial Activities	1,016,305,000.00	176,085.00	902,494.68	0.1%	1,015,402,505.32
12020778	Earnings from Hall Hire	3,000,000.00	1,850,000.00	1,233,550,300.00	41118.3%	- 1,230,550,300.00
12020788	Earnings from Cards and Lucky Games (Lottery)	55,000.00	-	40,000.00	72.7%	15,000.00
12020790	Earnings from State Cultural Troupes	2,500,000.00	1,230,000.00	3,135,000.00	125.4%	- 635,000.00
12020799	Other Earnings	185,970,000.00	245,264,597.00	559,671,437.34	300.9%	- 373,701,437.34
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**188,512,000.00**	**73,891,065.00**	**135,156,393.52**	**71.7%**	**53,355,606.48**
12020803	Rent on Govt. Buildings	137,262,000.00	73,884,440.00	134,881,574.57	98.3%	2,380,425.43
12020806	Rent on Senior Staff Quarters	150,000.00	6,625.00	62,625.00	41.8%	87,375.00
12020822	Rent on Canteens	1,100,000.00	-	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**	**294,150.00**	**359,710,740.81**	**9.2%**	**3,548,511,259.19**
12020903	Rents & Premium on the Allocation of Land	1,880,000,000.00	180,000.00	1,828,000.00	0.1%	1,878,172,000.00
12020907	Current (Ground Rent)	1,708,222,000.00	114,150.00	334,684,762.32	19.6%	1,373,537,237.68
12020908	Arrears (Ground Rent)	70,000,000.00	-	2,407,132.49	3.4%	67,592,867.51
12020909	Penalties (Ground Rent)	250,000,000.00	-	20,790,846.00	8.3%	229,209,154.00
120210	**REPAYMENTS - GENERAL**	**10,074,861,000.00**	**10,030,322.50**	**2,481,171,568.38**	**24.6%**	**7,593,689,431.62**
12021005	Other Refunds	74,861,000.00	30,322.50	30,322.50	0.0%	74,830,677.50
12021014	Recovery from back duty assessment	10,000,000,000.00	10,000,000.00	2,481,141,245.88	24.8%	7,518,858,754.12
120211	**INVESTMENT INCOME**	**160,687,000.00**	**377,473.53**	**377,473.53**	**0.2%**	**160,309,526.47**
12021102	Dividend Received	160,010,000.00	377,473.53	377,473.53	0.2%	159,632,526.47
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

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
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 DEVELOPMENTFUND (CDF) RECEIPTS***	***190,603,000,000.00***	***-***	***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***	***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**	**7.9%**	**124,851,000,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	125,603,000,000.00	-	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 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	***971,084,000,000.00***	***77,708,534,728.50***	***199,360,010,122.35***	***20.5%***	***771,723,989,877.65***
010000000000	**Administration Sector**	**111,795,621,094.00**	**7,972,843,734.64**	**20,922,516,692.68**	**18.7%**	**90,873,104,401.32**
011100000000	**Governor's Office**	**86,786,869,010.00**	**2,398,865,169.18**	**9,246,392,550.69**	**10.7%**	**77,540,476,459.31**
011100100100	Office of the Executive Governor	49,219,438,200.00	2,352,822,965.70	8,680,874,231.27	17.6%	40,538,563,968.73
011100100200	Office of the Deputy Governor	638,011,810.00	44,542,314.58	225,306,908.52	35.3%	412,704,901.48
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	1,800,608.00	1.1%	167,101,392.00
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	599,584.90	1,500,862.90	2.5%	57,454,137.10
011110100100	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	-	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**	**1,046,267,974.48**	**1,113,452,597.21**	**32.6%**	**2,302,700,818.79**
016100100100	Office of the Secretary to the State Government	2,499,660,240.00	992,085,988.49	1,022,880,162.33	40.9%	1,476,780,077.67
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	16,923,738.62	26,264,437.22	23.5%	85,273,216.78
016102100200	Enugu State Liaison Office, Abuja	106,795,522.00	37,258,247.37	64,307,997.66	60.2%	42,487,524.34
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**	**1,022,880,864.04**	**1,163,532,671.83**	**33.7%**	**2,284,017,328.17**
011200300100	Enugu State House of Assembly (The Legislature)	3,427,050,000.00	1,022,880,864.04	1,163,532,671.83	34.0%	2,263,517,328.17
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**	**103,138,979.77**	**296,631,333.93**	**19.0%**	**1,264,013,718.07**
012300100100	Ministry of Information and Communication	394,623,600.00	75,167,133.58	127,313,847.49	32.3%	267,309,752.51
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	818,347,800.00	-	102,900,000.00	12.6%	715,447,800.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	164,922,152.00	14,377,831.92	23,386,924.34	14.2%	141,535,227.66
012305500100	Enugu State Printing and Publishing Company (Daily Star)	182,751,500.00	13,594,014.27	43,030,562.10	23.5%	139,720,937.90
012500000000	**Office of the Head of State Civil Service**	**14,593,356,582.00**	**3,140,622,241.59**	**8,543,650,753.08**	**58.5%**	**6,049,705,828.92**
012500100100	Office of the Head of State Civil Service	14,575,126,582.00	3,139,222,092.41	8,542,150,493.15	58.6%	6,032,976,088.85
012500500100	Establishment, Pension and Training	13,350,000.00	1,400,149.18	1,500,259.93	11.2%	11,849,740.07
012500500200	Public Service Department	4,880,000.00	-	-	0.0%	4,880,000.00
014000000000	**Auditor General**	**294,973,210.00**	**42,005,591.79**	**63,739,479.29**	**21.6%**	**231,233,730.71**
014000100100	Office of the State Auditor General	195,889,336.00	26,888,525.36	39,197,434.04	20.0%	156,691,901.96
014000200100	Office of the Auditor General for Local Government	99,083,874.00	15,117,066.43	24,542,045.25	24.8%	74,541,828.75

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
014700000000	**Civil Service Commission (CSC)**	**263,345,600.00**	**37,640,340.26**	**59,315,359.74**	**22.5%**	**204,030,240.26**
014700100100	Civil Service Commission	263,345,600.00	37,640,340.26	59,315,359.74	22.5%	204,030,240.26
014900000000	**Local Government Service Commission**	**143,916,664.00**	**9,420,249.61**	**163,883,904.31**	**113.9%**	**- 19,967,240.31**
014900100100	Local Government Service Commission	77,516,664.00	9,420,249.61	12,683,904.31	16.4%	64,832,759.69
014900200100	Local Government Pension Board	66,400,000.00	-	151,200,000.00	227.7%	- 84,800,000.00
014800000000	**Enugu State Independent Electoral Commission**	**469,810,650.00**	**102,949,292.24**	**133,875,963.08**	**28.5%**	**335,934,686.92**
014800100100	Enugu State Independent Electoral Commission	469,810,650.00	102,949,292.24	133,875,963.08	28.5%	335,934,686.92
016600000000	**Ministry of Human Development and Poverty Eradication**	**597,220,970.00**	**51,703,279.21**	**113,458,351.68**	**19.0%**	**483,762,618.32**
016600100100	Ministry of Human Development and Poverty Eradication	597,220,970.00	51,703,279.21	113,458,351.68	19.0%	483,762,618.32
016700000000	**Ministry of Special Duties**	**221,779,940.00**	**17,349,752.47**	**24,583,727.84**	**11.1%**	**197,196,212.16**
016700100100	Ministry of Special Duties	221,779,940.00	17,349,752.47	24,583,727.84	11.1%	197,196,212.16
020000000000	**Economic Sector**	**450,018,855,056.00**	**20,036,133,285.78**	**79,468,944,070.09**	**17.7%**	**370,549,910,985.91**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**82,336,841,400.00**	**1,493,886,769.85**	**3,384,611,905.89**	**4.1%**	**78,952,229,494.11**
021500100100	Ministry of Agriculture and Agro-Industrialization	81,091,430,400.00	1,493,886,769.85	3,384,611,905.89	4.2%	77,706,818,494.11
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**	**3,786,412,989.27**	**8,873,966,651.81**	**50.6%**	**8,671,378,558.19**
022000100100	Ministry of Finance and Economic Development	1,524,768,320.00	168,976,221.90	238,732,150.15	15.7%	1,286,036,169.85
022000700100	Office of the State Accountant- General	11,006,280,000.00	3,262,095,029.87	8,015,523,947.24	72.8%	2,990,756,052.76
022000800100	Enugu State Internal Revenue Services	4,924,918,492.00	315,875,147.93	545,789,884.50	11.1%	4,379,128,607.50
022001200100	Enugu State Gaming/Lotto Commission	89,378,398.00	39,466,589.57	73,920,669.92	82.7%	15,457,728.08
022200000000	**Ministry of Trade, Investment and Industry**	**9,887,935,068.00**	**162,725,572.87**	**1,977,669,094.66**	**20.0%**	**7,910,265,973.34**
022200100100	Ministry of Trade, Investment and Industry	1,296,265,068.00	88,989,725.32	139,330,177.83	10.7%	1,156,934,890.17
022201700100	Enugu State Investment Development Authority	2,829,570,000.00	23,045,847.55	1,045,990,416.62	37.0%	1,783,579,583.38
022201800100	Small and Medium Scale Enterprises Promotion	5,326,100,000.00	50,690,000.00	752,348,500.21	14.1%	4,573,751,499.79
022201900100	Enugu Marketing Company	436,000,000.00	-	40,000,000.00	9.2%	396,000,000.00
022700000000	**Ministry of Labour and Productivity**	**166,419,638.00**	**15,911,017.57**	**48,134,091.96**	**28.9%**	**118,285,546.04**
022700100100	Ministry of Labour and Productivity	166,419,638.00	15,911,017.57	48,134,091.96	28.9%	118,285,546.04
022800000000	**Ministry of Innovation, Science and Technology**	**1,183,930,560.00**	**22,386,520.69**	**41,586,155.95**	**3.5%**	**1,142,344,404.05**
022800100100	Ministry of Innovation, Science and Technology	1,183,930,560.00	22,386,520.69	41,586,155.95	3.5%	1,142,344,404.05
022900000000	**Ministry of Transport**	**41,299,552,396.00**	**673,206,423.62**	**3,406,659,345.11**	**8.2%**	**37,892,893,050.89**
022900100100	Ministry of Transport	41,041,801,998.00	671,642,122.62	3,403,530,743.11	8.3%	37,638,271,254.89
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	3,128,602.00	1.4%	222,515,678.00
023400000000	**Ministry of Works and Infrastructure**	**214,653,535,654.00**	**7,614,496,154.61**	**42,616,674,308.21**	**19.9%**	**172,036,861,345.79**
023400100100	Ministry of Works and Infrastructure	214,653,535,654.00	7,614,496,154.61	42,616,674,308.21	19.9%	172,036,861,345.79
023600000000	**Ministry of Culture and Tourism**	**26,966,470,380.00**	**574,326,575.06**	**10,432,423,129.88**	**38.7%**	**16,534,047,250.12**
023600100100	Ministry of Culture and Tourism	1,358,764,364.00	147,224,433.60	194,301,241.60	14.3%	1,164,463,122.40
023600400100	Enugu State Council for Arts and Culture	53,993,728.00	2,561,394.04	13,018,217.06	24.1%	40,975,510.94
023605200100	Tourism Board	25,553,712,288.00	424,540,747.42	10,225,103,671.22	40.0%	15,328,608,616.78
023800000000	**State Economic Planning Commission**	**4,702,525,266.00**	**145,345,197.50**	**167,994,464.11**	**3.6%**	**4,534,530,801.89**
023800100100	State Economic Planning Commission	4,188,907,306.00	119,414,756.58	129,194,106.32	3.1%	4,059,713,199.68
023800400100	State Bureau of Statistics	513,617,960.00	25,930,440.92	38,800,357.79	7.6%	474,817,602.21
025200000000	**Ministry of Water Resources**	**24,640,688,340.00**	**558,351,563.06**	**1,396,945,499.59**	**5.7%**	**23,243,742,840.41**
025200100100	Ministry of Water Resources	2,189,694,240.00	48,561,581.20	61,301,061.87	2.8%	2,128,393,178.13
025210200100	Enugu State Water Corporation	21,854,542,740.00	509,789,981.86	759,864,437.72	3.5%	21,094,678,302.28
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	545,501,360.00	-	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	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
025300000000	**Ministry of Housing**	**5,960,170,826.00**	**4,671,465,866.53**	**6,023,302,988.49**	**101.1%**	**- 63,132,162.49**
025300100100	Ministry of Housing	350,170,826.00	4,671,465,866.53	6,023,302,988.49	1720.1%	- 5,673,132,162.49
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**	**242,376,863.55**	**374,543,306.55**	**23.5%**	**1,220,595,673.45**
026000100100	Ministry of Lands and Urban Development	1,244,065,220.00	196,006,111.80	303,024,117.48	24.4%	941,041,102.52
026000100200	Office of the Surveyor General	351,073,760.00	46,370,751.75	71,519,189.07	20.4%	279,554,570.93
026400000000	**Ministry of Budget and Planning**	**997,061,968.00**	**16,865,078.94**	**189,115,198.21**	**19.0%**	**807,946,769.79**
026400100100	Ministry of Budget and Planning	997,061,968.00	16,865,078.94	189,115,198.21	19.0%	807,946,769.79
027000000000	**Ministry of Energy and Mineral Resources**	**18,083,239,370.00**	**58,376,692.66**	**535,317,929.67**	**3.0%**	**17,547,921,440.33**
027000100100	Ministry of Energy and Mineral Resources	12,604,361,964.00	3,000,000.00	3,000,000.00	0.0%	12,601,361,964.00
027000100200	Enugu State Electrification Agency	5,478,877,406.00	55,376,692.66	532,317,929.67	9.7%	4,946,559,476.33
030000000000	**Law and Justice Sector**	**8,494,284,128.00**	**1,071,174,554.80**	**1,914,917,740.03**	**22.5%**	**6,579,366,387.97**
031800000000	**The State Judiciary**	**6,262,734,788.00**	**739,621,521.32**	**1,346,140,711.18**	**21.5%**	**4,916,594,076.82**
031800100100	Judicial Service Commission	685,418,552.00	7,642,038.16	12,396,731.29	1.8%	673,021,820.71
031805100100	Enugu State High Court	2,604,872,240.00	375,342,088.43	756,670,936.76	29.0%	1,848,201,303.24
031805200100	Customary Court of Appeal	2,972,443,996.00	356,637,394.73	577,073,043.13	19.4%	2,395,370,952.87
032600000000	**Ministry of Justice**	**2,231,549,340.00**	**331,553,033.48**	**568,777,028.85**	**25.5%**	**1,662,772,311.15**
032600100100	Ministry of Justice	2,173,049,340.00	330,677,422.42	567,901,417.79	26.1%	1,605,147,922.21
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	875,611.06	875,611.06	4.7%	17,574,388.94
032601300100	Enugu State Justice Reform Team	19,500,000.00	-	-	0.0%	19,500,000.00
040000000000	**Regional**	**1,835,443,200.00**	**95,746,363.10**	**250,634,309.42**	**13.7%**	**1,584,808,890.58**
046500000000	**Enugu Capital Territory Development Authority**	**1,835,443,200.00**	**95,746,363.10**	**250,634,309.42**	**13.7%**	**1,584,808,890.58**
046500100100	Enugu Capital Territory Development Authority	1,835,443,200.00	95,746,363.10	250,634,309.42	13.7%	1,584,808,890.58
050000000000	**Social Sector**	**398,939,796,522.00**	**48,532,636,790.18**	**96,802,997,310.13**	**24.3%**	**302,136,799,211.87**
051300000000	**Ministry of Youth and Sport**	**15,096,387,920.00**	**241,575,317.33**	**527,304,979.50**	**3.5%**	**14,569,082,940.50**
051300100100	Ministry of Youth and Sport	10,933,911,300.00	42,382,350.51	62,295,041.78	0.6%	10,871,616,258.22
051300200100	Rangers Management Corporation	819,526,620.00	199,192,966.82	465,009,937.72	56.7%	354,516,682.28
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**	**70,034,767.62**	**152,670,202.09**	**20.4%**	**596,450,781.91**
051400100100	Ministry of Children, Gender Affairs and Social Development	733,720,984.00	70,034,767.62	152,670,202.09	20.8%	581,050,781.91
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**	**42,518,381,708.01**	**87,730,091,846.04**	**27.4%**	**232,878,967,813.96**
051700100100	Ministry of Education	2,259,546,776.00	89,193,526.36	1,924,293,516.43	85.2%	335,253,259.57
051700300100	Enugu State Universal Basic Education Board	255,976,404,440.00	35,849,227,970.35	73,167,211,353.78	28.6%	182,809,193,086.22
051700800100	Enugu State Library Board	86,780,000.00	2,543,513.82	19,271,354.33	22.2%	67,508,645.67
051700900100	Examinations Development Centre	429,093,782.00	14,392,182.15	23,581,422.51	5.5%	405,512,359.49
051701000100	Agency for Mass Literacy	20,400,000.00	200,055.90	400,111.80	2.0%	19,999,888.20
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	11,184,024.36	73.8%	3,965,975.64
051701800100	Enugu State Polytechnic Iwollo	1,524,113,300.00	96,498,181.46	327,289,099.46	21.5%	1,196,824,200.54
051701900100	Enugu State College of Education (Technical)	1,662,268,940.00	45,845,599.00	246,719,353.00	14.8%	1,415,549,587.00
051702600100	Enugu State University of Science and Technology (ESUT)	6,977,983,610.00	-	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	28,896,054.24	16.3%	148,553,945.76
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	3,897,254,860.00	379,278,086.37	832,381,006.95	21.4%	3,064,873,853.05
051703100100	Institute of Management and Techonology (IMT)	2,976,518,860.00	-	1,020,000,000.00	34.3%	1,956,518,860.00
051705100100	Post-Primary Schools Management Board (PPSMB)	36,818,494,376.00	5,213,653,113.67	7,795,135,929.16	21.2%	29,023,358,446.84

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	2,101,612,152.00	774,834,597.68	1,091,675,038.71	51.9%	1,009,937,113.29
051705600100	Enugu State Scholarship and Education Loans Board	548,850,000.00	32,674,841.95	34,424,401.90	6.3%	514,425,598.10
051710300100	Enugu State College of Health Technology, Oji River	455,353,782.00	-	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	-	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**	**3,933,419,830.10**	**6,493,993,903.73**	**11.3%**	**51,179,162,900.27**
052100100100	Ministry of Health	23,182,131,106.00	440,716,981.44	839,769,372.43	3.6%	22,342,361,733.57
052100300100	Enugu State Primary Healthcare Development Agency	19,465,656,896.00	8,857,674.51	46,451,696.23	0.2%	19,419,205,199.77
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	2,585,870,261.00	4,244,061,931.13	46.9%	4,797,912,140.87
052110200100	Enugu State Hospitals Management Board (SHB)	5,623,194,730.00	897,974,913.15	1,363,710,903.94	24.3%	4,259,483,826.06
053500000000	**Ministry of Environment and Climent Change**	**3,041,685,914.00**	**1,651,211,639.20**	**1,744,450,523.35**	**57.4%**	**1,297,235,390.65**
053500100100	Ministry of Environment and Climate Change	1,068,668,580.00	43,377,194.53	70,993,565.28	6.6%	997,675,014.72
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,789,066,520.00	1,594,073,904.35	1,633,562,304.35	91.3%	155,504,215.65
053505400100	Forestry Commission	174,850,814.00	13,760,540.32	21,181,041.47	12.1%	153,669,772.53
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**	**118,013,527.92**	**154,485,855.42**	**8.7%**	**1,615,899,384.58**
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	220,705,240.00	113,988,768.32	141,886,638.62	64.3%	78,818,601.38
055100200100	Fire Service Department	547,030,000.00	3,524,569.60	11,598,836.80	2.1%	535,431,163.20
055100400100	Community and Social Developmnt Agency	1,002,650,000.00	500,190.00	1,000,380.00	0.1%	1,001,649,620.00

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	*70,954,000,000.00*	*15,968,407,678.69*	*30,824,506,725.53*	*43.4%*	*40,129,493,274.47*
010000000000	**Administration Sector**	**17,650,906,594.00**	**3,639,010,903.32**	**9,523,089,840.09**	**54.0%**	**8,127,816,753.91**
011100000000	**Governor's Office**	**1,060,616,010.00**	**119,656,294.96**	**150,046,799.06**	**14.1%**	**910,569,210.94**
011100100100	Office of the Executive Governor	460,238,200.00	106,779,020.21	134,292,368.47	29.2%	325,945,831.53
011100100200	Office of the Deputy Governor	46,361,810.00	12,877,274.75	15,754,430.59	34.0%	30,607,379.41
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**	**67,814,782.70**	**102,445,401.16**	**15.5%**	**558,698,014.84**
016100100100	Office of the Secretary to the State Government	572,610,240.00	40,902,715.90	61,866,889.74	10.8%	510,743,350.26
016102100100	Enugu State Liaison Office, Lagos	36,837,654.00	16,923,738.62	26,264,437.22	71.3%	10,573,216.78
016102100200	Enugu State Liaison Office, Abuja	51,695,522.00	9,988,328.18	14,314,074.20	27.7%	37,381,447.80
011200000000	**Enugu State House of Assembly (The Legislature)**	**470,000,000.00**	**113,903,669.19**	**168,964,646.17**	**35.9%**	**301,035,353.83**
011200300100	Enugu State House of Assembly (The Legislature)	470,000,000.00	113,903,669.19	168,964,646.17	35.9%	301,035,353.83
012300000000	**Ministry of Information and Communication**	**549,635,052.00**	**55,996,597.64**	**202,346,569.67**	**36.8%**	**347,288,482.33**
012300100100	Ministry of Information and Communication	205,633,600.00	45,293,349.58	67,566,279.49	32.9%	138,067,320.51
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	198,847,800.00	-	102,900,000.00	51.7%	95,947,800.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	63,522,152.00	10,703,248.06	16,037,756.62	25.2%	47,484,395.38
012305500100	Enugu State Printing and Publishing Company (Daily Star)	81,631,500.00	-	15,842,533.56	19.4%	65,788,966.44
012500000000	**Office of the Head of State Civil Service**	**14,238,476,582.00**	**3,127,975,938.25**	**8,519,158,184.83**	**59.8%**	**5,719,318,397.17**
012500100100	Office of the Head of State Civil Service	14,238,476,582.00	3,127,975,938.25	8,519,158,184.83	59.8%	5,719,318,397.17
014000000000	**Auditor General**	**179,173,210.00**	**26,995,845.55**	**39,714,935.86**	**22.2%**	**139,458,274.14**
014000100100	Office of the State Auditor General	102,789,336.00	15,553,136.11	22,521,604.59	21.9%	80,267,731.41
014000200100	Office of the Auditor General for Local Government	76,383,874.00	11,442,709.44	17,193,331.27	22.5%	59,190,542.73
014700000000	**Civil Service Commission (CSC)**	**101,895,600.00**	**30,897,637.75**	**45,829,954.72**	**45.0%**	**56,065,645.28**
014700100100	Civil Service Commission	101,895,600.00	30,897,637.75	45,829,954.72	45.0%	56,065,645.28
014900000000	**Local Government Service Commission**	**78,516,664.00**	**9,420,249.61**	**163,883,904.31**	**208.7%**	**- 85,367,240.31**
014900100100	Local Government Service Commission	46,516,664.00	9,420,249.61	12,683,904.31	27.3%	33,832,759.69
014900200100	Local Government Pension Board	32,000,000.00	-	151,200,000.00	472.5%	- 119,200,000.00
014800000000	**Enugu State Independent Electoral Commission**	**192,840,650.00**	**59,578,081.64**	**90,504,752.48**	**46.9%**	**102,335,897.52**
014800100100	Enugu State Independent Electoral Commission	192,840,650.00	59,578,081.64	90,504,752.48	46.9%	102,335,897.52
016600000000	**Ministry of Human Development and Poverty Eradication**	**58,779,470.00**	**16,099,169.81**	**23,788,427.24**	**40.5%**	**34,991,042.76**
016600100100	Ministry of Human Development and Poverty Eradication	58,779,470.00	16,099,169.81	23,788,427.24	40.5%	34,991,042.76
016700000000	**Ministry of Special Duties**	**59,829,940.00**	**10,672,636.22**	**16,406,264.59**	**27.4%**	**43,423,675.41**
016700100100	Ministry of Special Duties	59,829,940.00	10,672,636.22	16,406,264.59	27.4%	43,423,675.41
020000000000	**Economic Sector**	**6,678,297,056.00**	**1,179,022,672.57**	**1,876,612,788.34**	**28.1%**	**4,801,684,267.66**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**725,280,400.00**	**172,513,403.82**	**258,467,814.83**	**35.6%**	**466,812,585.17**
021500100100	Ministry of Agriculture and Agro-Industrialization	725,280,400.00	172,513,403.82	258,467,814.83	35.6%	466,812,585.17
022000000000	**Ministry of Finance and Economic Development**	**1,987,355,210.00**	**310,127,871.73**	**465,746,247.19**	**23.4%**	**1,521,608,962.81**
022000100100	Ministry of Finance and Economic Development	547,718,320.00	134,661,016.94	200,536,945.19	36.6%	347,181,374.81
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	162,872,066.47	239,783,721.58	42.7%	321,874,770.42
022001200100	Enugu State Gaming/Lotto Commission	47,978,398.00	12,594,788.32	19,351,533.58	40.3%	28,626,864.42
022200000000	**Ministry of Trade, Investment and Industry**	**343,905,068.00**	**88,989,725.32**	**132,830,177.83**	**38.6%**	**211,074,890.17**
022200100100	Ministry of Trade, Investment and Industry	343,905,068.00	88,989,725.32	132,830,177.83	38.6%	211,074,890.17

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022700000000	**Ministry of Labour and Productivity**	**31,999,638.00**	**12,485,423.20**	**18,781,614.64**	**58.7%**	**13,218,023.36**
022700100100	Ministry of Labour and Productivity	31,999,638.00	12,485,423.20	18,781,614.64	58.7%	13,218,023.36
022800000000	**Ministry of Innovation, Science and Technology**	**69,770,560.00**	**18,491,043.95**	**28,265,618.43**	**40.5%**	**41,504,941.57**
022800100100	Ministry of Innovation, Science and Technology	69,770,560.00	18,491,043.95	28,265,618.43	40.5%	41,504,941.57
022900000000	**Ministry of Transport**	**794,799,396.00**	**117,518,471.67**	**177,142,858.75**	**22.3%**	**617,656,537.25**
022900100100	Ministry of Transport	655,111,998.00	117,518,471.67	177,142,858.75	27.0%	477,969,139.25
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**	**98,361,667.29**	**148,541,525.43**	**39.7%**	**225,377,128.57**
023400100100	Ministry of Works and Infrastructure	373,918,654.00	98,361,667.29	148,541,525.43	39.7%	225,377,128.57
023600000000	**Ministry of Culture and Tourism**	**218,270,380.00**	**40,747,341.27**	**78,609,120.64**	**36.0%**	**139,661,259.36**
023600100100	Ministry of Culture and Tourism	149,264,364.00	40,747,341.27	61,828,310.02	41.4%	87,436,053.98
023600400100	Enugu State Council for Arts and Culture	29,443,728.00	-	5,253,619.32	17.8%	24,190,108.68
023605200100	Tourism Board	39,562,288.00	-	11,527,191.30	29.1%	28,035,096.70
023800000000	**State Economic Planning Commission**	**168,885,266.00**	**44,477,787.37**	**66,259,643.85**	**39.2%**	**102,625,622.15**
023800100100	State Economic Planning Commission	82,107,306.00	19,414,756.58	29,194,106.32	35.6%	52,913,199.68
023800400100	State Bureau of Statistics	86,777,960.00	25,063,030.79	37,065,537.53	42.7%	49,712,422.47
025200000000	**Ministry of Water Resources**	**780,158,340.00**	**23,653,600.24**	**116,046,270.99**	**14.9%**	**664,112,069.01**
025200100100	Ministry of Water Resources	109,044,240.00	23,653,600.24	35,513,318.91	32.6%	73,530,921.09
025210200100	Enugu State Water Corporation	650,442,740.00	-	80,532,952.08	12.4%	569,909,787.92
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	20,671,360.00	-	-	0.0%	20,671,360.00
025300000000	**Ministry of Housing**	**61,960,826.00**	**18,389,303.58**	**27,202,363.29**	**43.9%**	**34,758,462.71**
025300100100	Ministry of Housing	61,960,826.00	18,389,303.58	27,202,363.29	43.9%	34,758,462.71
026000000000	**Ministry of Lands and Urban Development**	**877,241,980.00**	**218,200,155.32**	**326,189,890.09**	**37.2%**	**551,052,089.91**
026000100100	Ministry of Lands and Urban Development	700,308,220.00	177,648,449.80	266,308,793.48	38.0%	433,999,426.52
026000100200	Office of the Surveyor General	176,933,760.00	40,551,705.52	59,881,096.61	33.8%	117,052,663.39
026400000000	**Ministry of Budget and Planning**	**65,861,968.00**	**15,066,877.81**	**22,541,997.08**	**34.2%**	**43,319,970.92**
026400100100	Ministry of Budget and Planning	65,861,968.00	15,066,877.81	22,541,997.08	34.2%	43,319,970.92
027000000000	**Ministry of Energy and Mineral Resources**	**178,889,370.00**	**-**	**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	-	9,987,645.30	6.4%	145,439,760.70
030000000000	**Law and Justice Sector**	**5,364,686,128.00**	**909,985,186.15**	**1,367,907,227.27**	**25.5%**	**3,996,778,900.73**
031800000000	**The State Judiciary**	**4,330,721,788.00**	**695,980,790.07**	**1,049,591,623.91**	**24.2%**	**3,281,130,164.09**
031800100100	Judicial Service Commission	15,348,552.00	7,642,038.16	12,396,731.29	80.8%	2,951,820.71
031805100100	Enugu State High Court	1,570,853,240.00	375,342,088.43	569,877,846.71	36.3%	1,000,975,393.29
031805200100	Customary Court of Appeal	2,744,519,996.00	312,996,663.48	467,317,045.91	17.0%	2,277,202,950.09
032600000000	**Ministry of Justice**	**1,033,964,340.00**	**214,004,396.08**	**318,315,603.36**	**30.8%**	**715,648,736.64**
032600100100	Ministry of Justice	1,033,964,340.00	214,004,396.08	318,315,603.36	30.8%	715,648,736.64
040000000000	**Regional**	**143,843,200.00**	**20,746,363.10**	**30,634,309.42**	**21.3%**	**113,208,890.58**
046500000000	**Enugu Capital Territory Development Authority**	**143,843,200.00**	**20,746,363.10**	**30,634,309.42**	**21.3%**	**113,208,890.58**
046500100100	Enugu Capital Territory Development Authority	143,843,200.00	20,746,363.10	30,634,309.42	21.3%	113,208,890.58
050000000000	**Social Sector**	**41,116,267,022.00**	**10,219,642,553.55**	**18,026,262,560.41**	**43.8%**	**23,090,004,461.59**
051300000000	**Ministry of Youth and Sport**	**672,277,920.00**	**106,706,354.59**	**259,867,054.02**	**38.7%**	**412,410,865.98**
051300100100	Ministry of Youth and Sport	181,251,300.00	40,082,350.51	59,995,041.78	33.1%	121,256,258.22
051300200100	Rangers Management Corporation	491,026,620.00	66,624,004.08	199,872,012.24	40.7%	291,154,607.76
051400000000	**Ministry of Children, Gender Affairs and Social Development**	**230,920,984.00**	**36,644,554.37**	**54,628,970.64**	**23.7%**	**176,292,013.36**
051400100100	Ministry of Children, Gender Affairs and Social Development	230,920,984.00	36,644,554.37	54,628,970.64	23.7%	176,292,013.36

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051700000000	**Ministry of Education**	**29,223,896,160.00**	**6,009,954,611.94**	**11,677,048,613.10**	**40.0%**	**17,546,847,546.90**
051700100100	Ministry of Education	440,346,776.00	89,193,526.36	133,443,516.43	30.3%	306,903,259.57
051700300100	Enugu State Universal Basic Education Board	267,904,440.00	84,375,000.00	253,125,000.00	94.5%	14,779,440.00
051700800100	Enugu State Library Board	10,000,000.00	-	14,294,188.62	142.9%	- 4,294,188.62
051700900100	Examinations Development Centre	54,553,782.00	14,392,182.15	21,408,256.01	39.2%	33,145,525.99
051701800100	Enugu State Polytechnic Iwollo	432,713,300.00	-	230,790,918.00	53.3%	201,922,382.00
051701900100	Enugu State College of Education (Technical)	1,034,578,940.00	-	200,873,754.00	19.4%	833,705,186.00
051702600100	Enugu State University of Science and Technology (ESUT)	5,078,045,110.00	-	816,000,000.00	16.1%	4,262,045,110.00
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	2,356,900,860.00	-	420,000,000.00	17.8%	1,936,900,860.00
051703100100	Institute of Management and Techonology (IMT)	1,843,970,860.00	-	720,000,000.00	39.0%	1,123,970,860.00
051705100100	Post-Primary Schools Management Board (PPSMB)	16,028,844,376.00	5,213,653,113.67	7,795,135,929.16	48.6%	8,233,708,446.84
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	1,566,930,152.00	608,340,789.76	913,266,572.87	58.3%	653,663,579.13
051710300100	Enugu State College of Health Technology, Oji River	54,553,782.00	-	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	-	62,555,520.00	114.7%	- 8,001,738.00
052100000000	**Ministry of Health**	**10,390,830,804.00**	**3,899,173,102.58**	**5,773,758,423.48**	**55.6%**	**4,617,072,380.52**
052100100100	Ministry of Health	1,043,474,106.00	419,618,931.44	626,671,322.43	60.1%	416,802,783.57
052100300100	Enugu State Primary Healthcare Development Agency	1,618,616,896.00	-	-	0.0%	1,618,616,896.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	5,742,404,072.00	2,585,870,261.00	3,788,558,203.13	66.0%	1,953,845,868.87
052110200100	Enugu State Hospitals Management Board (SHB)	1,986,335,730.00	893,683,910.14	1,358,528,897.92	68.4%	627,806,832.08
053500000000	**Ministry of Environment and Climent Change**	**528,635,914.00**	**53,175,161.75**	**119,072,860.55**	**22.5%**	**409,563,053.45**
053500100100	Ministry of Environment and Climate Change	320,008,580.00	40,012,194.53	59,598,565.28	18.6%	260,410,014.72
053505300100	Enugu State Waste Management Authority (ESWAMA)	158,986,520.00	-	39,488,400.00	24.8%	119,498,120.00
053505400100	Forestry Commission	49,640,814.00	13,162,967.22	19,985,895.27	40.3%	29,654,918.73
055100000000	**Ministry of Local Government, Rural Development and Chieftaincy Affairs**	**69,705,240.00**	**113,988,768.32**	**141,886,638.62**	**203.6%**	**- 72,181,398.62**
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	69,705,240.00	113,988,768.32	141,886,638.62	203.6%	- 72,181,398.62

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***55,897,700,000.00***	***11,153,914,549.51***	***13,855,582,453.90***	***24.8%***	***42,042,117,546.10***
010000000000	**Administration Sector**	**32,074,151,500.00**	**3,711,038,139.60**	**4,635,111,177.80**	**14.5%**	**27,439,040,322.20**
011100000000	**Governor's Office**	**26,901,050,000.00**	**1,662,254,182.50**	**2,433,290,907.65**	**9.0%**	**24,467,759,092.35**
011100100100	Office of the Executive Governor	26,168,200,000.00	1,629,089,253.77	2,264,446,658.82	8.7%	23,903,753,341.18
011100100200	Office of the Deputy Governor	359,150,000.00	31,665,039.83	165,542,777.93	46.1%	193,607,222.07
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	1,800,608.00	1.9%	92,599,392.00
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	599,584.90	1,500,862.90	5.8%	24,479,137.10
011110100100	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**	**978,453,191.78**	**1,001,177,196.05**	**60.5%**	**654,082,803.95**
016100100100	Office of the Secretary to the State Government	827,300,000.00	951,183,272.59	951,183,272.59	115.0%	- 123,883,272.59
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	27,269,919.19	49,993,923.46	90.7%	5,106,076.54
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**	**908,977,194.85**	**908,977,194.85**	**42.8%**	**1,216,822,805.15**
011200300100	Enugu State House of Assembly (The Legislature)	2,125,800,000.00	908,977,194.85	908,977,194.85	42.8%	1,216,822,805.15
012300000000	**Ministry of Information and Communication**	**405,500,000.00**	**47,142,382.13**	**94,284,764.26**	**23.3%**	**311,215,235.74**
012300100100	Ministry of Information and Communication	57,420,000.00	29,873,784.00	59,747,568.00	104.1%	- 2,327,568.00
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	7,349,167.72	124.6%	- 1,449,167.72
012305500100	Enugu State Printing and Publishing Company (Daily Star)	43,780,000.00	13,594,014.27	27,188,028.54	62.1%	16,591,971.46
012500000000	**Office of the Head of State Civil Service**	**318,380,000.00**	**12,646,303.34**	**24,492,568.25**	**7.7%**	**293,887,431.75**
012500100100	Office of the Head of State Civil Service	313,850,000.00	11,246,154.16	22,992,308.32	7.3%	290,857,691.68
012500500100	Establishment, Pension and Training	2,650,000.00	1,400,149.18	1,500,259.93	56.6%	1,149,740.07
012500500200	Public Service Department	1,880,000.00	-	-	0.0%	1,880,000.00
014000000000	**Auditor General**	**98,850,000.00**	**15,009,746.24**	**24,024,543.43**	**24.3%**	**74,825,456.57**
014000100100	Office of the State Auditor General	84,650,000.00	11,335,389.25	16,675,829.45	19.7%	67,974,170.55
014000200100	Office of the Auditor General for Local Government	14,200,000.00	3,674,356.99	7,348,713.98	51.8%	6,851,286.02
014700000000	**Civil Service Commission (CSC)**	**93,470,000.00**	**6,742,702.51**	**13,485,405.02**	**14.4%**	**79,984,594.98**
014700100100	Civil Service Commission	93,470,000.00	6,742,702.51	13,485,405.02	14.4%	79,984,594.98
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

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
014800000000	**Enugu State Independent Electoral Commission**	**152,750,000.00**	**43,371,210.60**	**43,371,210.60**	**28.4%**	**109,378,789.40**
014800100100	Enugu State Independent Electoral Commission	152,750,000.00	43,371,210.60	43,371,210.60	28.4%	109,378,789.40
016600000000	**Ministry of Human Development and Poverty Eradication**	**279,741,500.00**	**29,764,109.40**	**83,829,924.44**	**30.0%**	**195,911,575.56**
016600100100	Ministry of Human Development and Poverty Eradication	279,741,500.00	29,764,109.40	83,829,924.44	30.0%	195,911,575.56
016700000000	**Ministry of Special Duties**	**22,950,000.00**	**6,677,116.25**	**8,177,463.25**	**35.6%**	**14,772,536.75**
016700100100	Ministry of Special Duties	22,950,000.00	6,677,116.25	8,177,463.25	35.6%	14,772,536.75
020000000000	**Economic Sector**	**11,898,200,000.00**	**5,029,756,573.98**	**6,145,784,484.45**	**51.7%**	**5,752,415,515.55**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**110,800,000.00**	**121,373,366.03**	**242,746,732.06**	**219.1%**	**- 131,946,732.06**
021500100100	Ministry of Agriculture and Agro-Industrialization	98,700,000.00	121,373,366.03	242,746,732.06	245.9%	- 144,046,732.06
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**	**220,588,961.12**	**643,103,923.45**	**8.6%**	**6,853,896,076.55**
022000100100	Ministry of Finance and Economic Development	339,050,000.00	30,765,204.96	30,765,204.96	9.1%	308,284,795.04
022000700100	Office of the State Accountant- General	3,324,450,000.00	9,948,873.45	251,763,419.23	7.6%	3,072,686,580.77
022000800100	Enugu State Internal Revenue Services	3,828,600,000.00	153,003,081.46	306,006,162.92	8.0%	3,522,593,837.08
022001200100	Enugu State Gaming/Lotto Commission	4,900,000.00	26,871,801.25	54,569,136.34	1113.7%	- 49,669,136.34
022200000000	**Ministry of Trade, Investment and Industry**	**389,630,000.00**	**20,926,847.55**	**384,153,224.00**	**98.6%**	**5,476,776.00**
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	43,871,416.62	392.8%	- 32,701,416.62
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**	**3,425,594.37**	**29,352,477.32**	**37.2%**	**49,477,522.68**
022700100100	Ministry of Labour and Productivity	78,830,000.00	3,425,594.37	29,352,477.32	37.2%	49,477,522.68
022800000000	**Ministry of Innovation, Science and Technology**	**84,160,000.00**	**3,895,476.74**	**13,320,537.52**	**15.8%**	**70,839,462.48**
022800100100	Ministry of Innovation, Science and Technology	84,160,000.00	3,895,476.74	13,320,537.52	15.8%	70,839,462.48
022900000000	**Ministry of Transport**	**372,290,000.00**	**1,564,301.00**	**7,848,739.43**	**2.1%**	**364,441,260.57**
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	3,128,602.00	2.9%	106,471,398.00
023400000000	**Ministry of Works and Infrastructure**	**1,159,350,000.00**	**14,641,086.50**	**29,282,173.00**	**2.5%**	**1,130,067,827.00**
023400100100	Ministry of Works and Infrastructure	1,159,350,000.00	14,641,086.50	29,282,173.00	2.5%	1,130,067,827.00
023600000000	**Ministry of Culture and Tourism**	**36,000,000.00**	**109,038,486.37**	**123,015,904.32**	**341.7%**	**- 87,015,904.32**
023600100100	Ministry of Culture and Tourism	19,500,000.00	106,477,092.33	115,251,306.58	591.0%	- 95,751,306.58
023600400100	Enugu State Council for Arts and Culture	2,350,000.00	2,561,394.04	7,764,597.74	330.4%	- 5,414,597.74
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**	**1,734,820.26**	**0.8%**	**205,665,179.74**
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	1,734,820.26	1.1%	153,665,179.74
025200000000	**Ministry of Water Resources**	**592,380,000.00**	**330,032,619.20**	**385,453,884.98**	**65.1%**	**206,926,115.02**
025200100100	Ministry of Water Resources	41,900,000.00	6,089,880.96	6,969,642.96	16.6%	34,930,357.04
025210200100	Enugu State Water Corporation	539,100,000.00	323,942,738.24	378,484,242.02	70.2%	160,615,757.98
025210300100	Enugu State Rural Water Suply 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**	**4,122,050,822.95**	**4,124,867,065.20**	**19447.7%**	**- 4,103,657,065.20**
025300100100	Ministry of Housing	21,210,000.00	4,122,050,822.95	4,124,867,065.20	19447.7%	- 4,103,657,065.20
026000000000	**Ministry of Lands and Urban Development**	**104,600,000.00**	**24,176,708.23**	**48,353,416.46**	**46.2%**	**56,246,583.54**
026000100100	Ministry of Lands and Urban Development	84,600,000.00	18,357,662.00	36,715,324.00	43.4%	47,884,676.00
026000100200	Office of the Surveyor General	20,000,000.00	5,819,046.23	11,638,092.46	58.2%	8,361,907.54
026400000000	**Ministry of Budget and Planning**	**521,500,000.00**	**1,798,201.13**	**1,798,201.13**	**0.3%**	**519,701,798.87**
026400100100	Ministry of Budget and Planning	521,500,000.00	1,798,201.13	1,798,201.13	0.3%	519,701,798.87
027000000000	**Ministry of Energy and Mineral Resources**	**723,050,000.00**	**55,376,692.66**	**110,753,385.32**	**15.3%**	**612,296,614.68**
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	110,753,385.32	49.3%	113,696,614.68

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
030000000000	**Law and Justice Sector**	**1,469,150,000.00**	**161,189,368.65**	**305,642,422.71**	**20.8%**	**1,163,507,577.29**
031800000000	**The State Judiciary**	**1,069,500,000.00**	**43,640,731.25**	**109,755,997.22**	**10.3%**	**959,744,002.78**
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	109,755,997.22	70.1%	46,744,002.78
032600000000	**Ministry of Justice**	**399,650,000.00**	**117,548,637.40**	**195,886,425.49**	**49.0%**	**203,763,574.51**
032600100100	Ministry of Justice	360,550,000.00	116,673,026.34	195,010,814.43	54.1%	165,539,185.57
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	875,611.06	875,611.06	35.7%	1,574,388.94
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**	**2,251,930,467.28**	**2,769,044,368.94**	**26.8%**	**7,549,904,131.06**
051300000000	**Ministry of Youth and Sport**	**821,110,000.00**	**132,568,962.74**	**265,137,925.48**	**32.3%**	**555,972,074.52**
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	265,137,925.48	92.9%	20,362,074.52
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**	**76,461,731.45**	**30.3%**	**175,738,268.55**
051400100100	Ministry of Children, Gender Affairs and Social Development	236,800,000.00	33,390,213.25	76,461,731.45	32.3%	160,338,268.55
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**	**6,538,778,500.00**	**477,526,376.72**	**782,059,130.16**	**12.0%**	**5,756,719,369.84**
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	2,543,513.82	4,977,165.71	131.7%	- 1,197,165.71
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	400,111.80	11.8%	2,999,888.20
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	11,184,024.36	73.8%	3,965,975.64
051701800100	Enugu State Polytechnic Iwollo	187,100,000.00	33,998,181.46	33,998,181.46	18.2%	153,101,818.54
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	20.3%	891,398,644.44
051702600200	ESUTH College of Medicine (Teaching Hospital)	177,450,000.00	14,448,027.12	28,896,054.24	16.3%	148,553,945.76
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	675,954,000.00	379,278,086.37	412,381,006.95	61.0%	263,572,993.05
051703100100	Institute of Management and Techonology (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	23,829,315.84	38.4%	38,220,684.16
051705600100	Enugu State Scholarship and Education Loans Board	538,850,000.00	29,551,841.95	31,301,401.90	5.8%	507,548,598.10
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**	**9,748,677.52**	**24,333,702.25**	**1.7%**	**1,427,096,297.75**
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	8,857,674.51	22,551,696.23	11.3%	177,798,303.77
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	1,782,006.02	4.6%	36,877,993.98

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
053500000000	**Ministry of Environment and Climent Change**	**1,177,250,000.00**	**1,594,671,477.45**	**1,613,982,662.80**	**137.1%**	**- 436,732,662.80**
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	1,594,073,904.35	1,594,073,904.35	154.5%	- 561,993,904.35
053505400100	Forestry Commission	8,410,000.00	597,573.10	1,195,146.20	14.2%	7,214,853.80
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**	**4,024,759.60**	**7,069,216.80**	**9.0%**	**71,110,783.20**
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	3,524,569.60	6,068,836.80	9.1%	60,961,163.20
055100400100	Community and Social Developmnt Agency	2,650,000.00	500,190.00	1,000,380.00	37.8%	1,649,620.00

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	*837,944,000,000.00*	*47,334,066,343.88*	*146,922,234,461.75*	*17.5%*	*691,021,765,538.25*
010000000000	**Administration Sector**	**62,070,563,000.00**	**622,794,691.72**	**6,764,315,674.79**	**10.9%**	**55,306,247,325.21**
011100000000	**Governor's Office**	**58,825,203,000.00**	**616,954,691.72**	**6,663,054,843.98**	**11.3%**	**52,162,148,156.02**
011100100100	Office of the Executive Governor	22,591,000,000.00	616,954,691.72	6,282,135,203.98	27.8%	16,308,864,796.02
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	-	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**	**-**	**85,590,830.81**	**10.0%**	**766,159,169.19**
011200300100	Enugu State House of Assembly (The Legislature)	831,250,000.00	-	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**	**5,840,000.00**	**5,840,000.00**	**2.3%**	**252,860,000.00**
016600100100	Ministry of Human Development and Poverty Eradication	258,700,000.00	5,840,000.00	5,840,000.00	2.3%	252,860,000.00
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

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
020000000000	**Economic Sector**	**425,272,358,000.00**	**10,575,207,882.81**	**63,688,860,316.13**	**15.0%**	**361,583,497,683.87**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**81,500,761,000.00**	**1,200,000,000.00**	**2,883,397,359.00**	**3.5%**	**78,617,363,641.00**
021500100100	Ministry of Agriculture and Agro-Industrialization	80,267,450,000.00	1,200,000,000.00	2,883,397,359.00	3.6%	77,384,052,641.00
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**	**3,550,000.00**	**7,430,000.00**	**0.4%**	**1,883,560,000.00**
022000100100	Ministry of Finance and Economic Development	638,000,000.00	3,550,000.00	7,430,000.00	1.2%	630,570,000.00
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**	**52,809,000.00**	**1,460,685,692.83**	**16.0%**	**7,693,714,307.17**
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	2,119,000.00	1,002,119,000.00	35.6%	1,816,281,000.00
022201800100	Small and Medium Scale Enterprises Promotion	5,025,000,000.00	50,690,000.00	412,066,692.83	8.2%	4,612,933,307.17
022201900100	Enugu Marketing Company	410,000,000.00	-	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**	**554,123,650.95**	**3,221,667,746.93**	**8.0%**	**36,910,795,253.07**
022900100100	Ministry of Transport	40,130,700,000.00	554,123,650.95	3,221,667,746.93	8.0%	36,909,032,253.07
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**	**7,501,493,400.82**	**42,438,850,609.78**	**19.9%**	**170,681,416,390.22**
023400100100	Ministry of Works and Infrastructure	213,120,267,000.00	7,501,493,400.82	42,438,850,609.78	19.9%	170,681,416,390.22
023600000000	**Ministry of Culture and Tourism**	**26,712,200,000.00**	**424,540,747.42**	**10,230,798,104.92**	**38.3%**	**16,481,401,895.08**
023600100100	Ministry of Culture and Tourism	1,190,000,000.00	-	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	424,540,747.42	10,213,576,479.92	40.1%	15,286,423,520.08
023800000000	**State Economic Planning Commission**	**4,326,240,000.00**	**100,000,000.00**	**100,000,000.00**	**2.3%**	**4,226,240,000.00**
023800100100	State Economic Planning Commission	4,054,800,000.00	100,000,000.00	100,000,000.00	2.5%	3,954,800,000.00
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**	**204,665,343.62**	**895,445,343.62**	**3.8%**	**22,372,704,656.38**
025200100100	Ministry of Water Resources	2,038,750,000.00	18,818,100.00	18,818,100.00	0.9%	2,019,931,900.00
025210200100	Enugu State Water Corporation	20,665,000,000.00	185,847,243.62	300,847,243.62	1.5%	20,364,152,756.38
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	519,400,000.00	-	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**	**531,025,740.00**	**1,871,233,560.00**	**31.8%**	**4,005,766,440.00**
025300100100	Ministry of Housing	267,000,000.00	531,025,740.00	1,871,233,560.00	700.8%	- 1,604,233,560.00
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
026400000000	**Ministry of Budget and Planning**	**409,700,000.00**	**-**	**164,775,000.00**	**40.2%**	**244,925,000.00**
026400100100	Ministry of Budget and Planning	409,700,000.00	-	164,775,000.00	40.2%	244,925,000.00
027000000000	**Ministry of Energy and Mineral Resources**	**17,181,300,000.00**	**3,000,000.00**	**414,576,899.05**	**2.4%**	**16,766,723,100.95**
027000100100	Ministry of Energy and Mineral Resources	12,082,300,000.00	3,000,000.00	3,000,000.00	0.0%	12,079,300,000.00
027000100200	Enugu State Electrification Agency	5,099,000,000.00	-	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**	**14.5%**	**1,419,079,909.95**
031800000000	**The State Judiciary**	**862,513,000.00**	**-**	**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	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**	**6.8%**	**743,360,000.00**
032600100100	Ministry of Justice	778,535,000.00	-	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

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
040000000000	**Regional**	**1,554,350,000.00**	**75,000,000.00**	**220,000,000.00**	**14.2%**	**1,334,350,000.00**
046500000000	**Enugu Capital Territory Development Authority**	**1,554,350,000.00**	**75,000,000.00**	**220,000,000.00**	**14.2%**	**1,334,350,000.00**
046500100100	Enugu Capital Territory Development Authority	1,554,350,000.00	75,000,000.00	220,000,000.00	14.2%	1,334,350,000.00
050000000000	**Social Sector**	**347,386,281,000.00**	**36,061,063,769.35**	**76,007,690,380.78**	**21.9%**	**271,378,590,619.22**
051300000000	**Ministry of Youth and Sport**	**13,603,000,000.00**	**2,300,000.00**	**2,300,000.00**	**0.0%**	**13,600,700,000.00**
051300100100	Ministry of Youth and Sport	10,560,000,000.00	2,300,000.00	2,300,000.00	0.0%	10,557,700,000.00
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**	**-**	**21,579,500.00**	**8.1%**	**244,420,500.00**
051400100100	Ministry of Children, Gender Affairs and Social Development	266,000,000.00	-	21,579,500.00	8.1%	244,420,500.00
051700000000	**Ministry of Education**	**284,728,085,000.00**	**36,030,900,719.35**	**75,270,984,102.78**	**26.4%**	**209,457,100,897.22**
051700100100	Ministry of Education	1,132,900,000.00	-	1,790,850,000.00	158.1%	- 657,950,000.00
051700300100	Enugu State Universal Basic Education Board	254,637,100,000.00	35,764,852,970.35	72,914,086,353.78	28.6%	181,723,013,646.22
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	62,500,000.00	62,500,000.00	7.3%	788,000,000.00
051701900100	Enugu State College of Education (Technical)	480,240,000.00	45,845,599.00	45,845,599.00	9.5%	434,394,401.00
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 Aplied Sciences. Igbo- Eno (SUMAS)	864,400,000.00	-	-	0.0%	864,400,000.00
051703100100	Institute of Management and Techonology (IMT)	432,268,000.00	-	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	154,579,150.00	154,579,150.00	32.7%	318,052,850.00
051705600100	Enugu State Scholarship and Education Loans Board	10,000,000.00	3,123,000.00	3,123,000.00	31.2%	6,877,000.00
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**	**24,498,050.00**	**695,901,778.00**	**1.5%**	**45,134,994,222.00**
052100100100	Ministry of Health	21,945,607,000.00	21,098,050.00	213,098,050.00	1.0%	21,732,508,950.00
052100300100	Enugu State Primary Healthcare Development Agency	17,646,690,000.00	-	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	19.5%	1,879,496,272.00
052110200100	Enugu State Hospitals Management Board (SHB)	3,598,199,000.00	3,400,000.00	3,400,000.00	0.1%	3,594,799,000.00
053500000000	**Ministry of Environment and Climent Change**	**1,335,800,000.00**	**3,365,000.00**	**11,395,000.00**	**0.9%**	**1,324,405,000.00**
053500100100	Ministry of Environment and Climate Change	621,000,000.00	3,365,000.00	11,395,000.00	1.8%	609,605,000.00
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
055100000000	**Ministry of Local Government, Rural Development and Chieftaincy Affairs**	**1,622,500,000.00**	**-**	**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	1.2%	474,470,000.00
055100400100	Community and Social Developmnt 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 Q3 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***6,288,300,000.00***	***3,252,146,156.42***	***7,757,686,481.17***	***123.4%***	***- 1,469,386,481.17***
020000000000	**Economic Sector**	**6,170,000,000.00**	**3,252,146,156.42**	**7,757,686,481.17**	**125.7%**	**- 1,587,686,481.17**
022000000000	**Ministry of Finance and Economic Development**	**6,170,000,000.00**	**3,252,146,156.42**	**7,757,686,481.17**	**125.7%**	**- 1,587,686,481.17**
022000700100	Office of the State Accountant- General	6,170,000,000.00	3,252,146,156.42	7,757,686,481.17	125.7%	- 1,587,686,481.17
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 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	**971,084,000,000.00**	**77,708,534,728.50**	**199,360,010,122.35**	**20.5%**	**771,723,989,877.65**
2	***EXPENDITURES***	***971,084,000,000.00***	***77,708,534,728.50***	***199,360,010,122.35***	***20.5%***	***771,723,989,877.65***
21	***PERSONNEL COST***	***70,954,000,000.00***	***15,968,407,678.69***	***30,824,506,725.53***	***43.4%***	***40,129,493,274.47***
2101	**SALARY**	***41,373,299,058.00***	***9,336,848,963.29***	***16,285,347,239.16***	***39.4%***	***25,087,951,818.84***
210101	**SALARIES AND WAGES**	**41,373,299,058.00**	**9,336,848,963.29**	**16,285,347,239.16**	**39.4%**	**25,087,951,818.84**
21010101	SALARY	35,108,939,110.00	8,285,877,116.60	14,758,407,921.77	42.0%	20,350,531,188.23
21010102	OVER TIME PAYMENTS	220,909,180.00	-	4,000,000.00	1.8%	216,909,180.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	6,043,450,768.00	1,050,971,846.69	1,522,939,317.39	25.2%	4,520,511,450.61
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***16,750,700,942.00***	***3,818,076,582.45***	***6,333,638,198.63***	***37.8%***	***10,417,062,743.37***
210201	**ALLOWANCES**	**16,694,030,602.00**	**3,818,076,582.45**	**6,319,285,438.63**	**37.9%**	**10,374,745,163.37**
21020101	Housing/Rent Allowance	4,946,744,598.00	1,718,557,637.47	2,593,745,967.86	52.4%	2,352,998,630.14
21020102	Transport Allowance	1,177,688,230.00	289,444,125.42	609,771,164.77	51.8%	567,917,065.23
21020103	Meal Subsidy	822,764,430.00	251,889,267.98	420,762,278.99	51.1%	402,002,151.01
21020104	Utility Allowance	664,944,107.00	102,283,114.66	303,840,981.09	45.7%	361,103,125.91
21020105	Entertainment Allowance	418,837,728.00	8,863,560.25	13,218,973.75	3.2%	405,618,754.25
21020106	Leave allowances	851,444,270.00	6,094,191.00	11,568,678.77	1.4%	839,875,591.23
21020107	Domestic Staff Allowance	2,594,367,105.00	671,072,220.40	997,974,035.72	38.5%	1,596,393,069.28
21020108	Shift Duty Allowance	265,888,884.00	12,404,103.86	32,373,001.20	12.2%	233,515,882.80
21020109	Call Duties Allowances	471,727,226.00	77,306,716.99	117,161,094.46	24.8%	354,566,131.54
21020110	Clinical Duty Allowance	464,950.00	-	351,739.28	75.7%	113,210.72
21020111	Hazard Allowance	463,385,040.00	80,197,856.45	110,841,268.32	23.9%	352,543,771.68
21020112	Rural Posting Allowance	21,832,034.00	3,140,632.11	6,630,848.51	30.4%	15,201,185.49
21020113	Teaching Allowance	943,918,278.00	367,408,234.84	559,507,688.61	59.3%	384,410,589.39
21020114	Admin Allowance	36,903,706.00	683,945.60	1,130,188.60	3.1%	35,773,517.40
21020115	Arrears Allowances	1,233,671,104.00	219,954,190.13	220,225,856.07	17.9%	1,013,445,247.93
21020116	Secretarial Allowance	1,260.00	-	-	0.0%	1,260.00
21020117	Professional Allowance	1,467,390,220.00	-	306,124,663.97	20.9%	1,161,265,556.03
21020119	Wardrobe Allowance	17,146,500.00	4,738,000.00	7,061,000.00	41.2%	10,085,500.00
21020120	Hardship Allowance	4,892,920.00	-	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	697,615.50	1,039,975.00	8.0%	11,900,687.00
21020126	Other Allowances	271,925,890.00	3,341,169.79	5,576,206.98	2.1%	266,349,683.02
210202	**SOCIAL CONTRIBUTIONS**	**56,670,340.00**	**-**	**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	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***	***2,813,482,132.95***	***8,205,521,287.74***	***64.0%***	***4,624,478,712.26***
210301	**SOCIAL BENEFITS**	**12,830,000,000.00**	**2,813,482,132.95**	**8,205,521,287.74**	**64.0%**	**4,624,478,712.26**
21030101	GRATUITY	2,562,512,540.00	352,860,839.95	950,205,752.16	37.1%	1,612,306,787.84
21030102	PENSION	10,153,687,460.00	2,460,621,293.00	7,255,315,535.58	71.5%	2,898,371,924.42
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

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22	***OTHER RECURRENT COSTS***	***62,186,000,000.00***	***14,406,060,705.93***	***21,613,268,935.07***	***34.8%***	***40,572,731,064.93***
2202	**OVERHEAD COST**	***55,897,700,000.00***	***11,153,914,549.51***	***13,855,582,453.90***	***24.8%***	***42,042,117,546.10***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,353,094,500.00**	**809,122,953.28**	**1,096,546,310.43**	**14.9%**	**6,256,548,189.57**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	765,850,000.00	56,455,268.00	76,184,068.00	9.9%	689,665,932.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,730,550,000.00	490,755,115.28	730,214,531.45	19.6%	3,000,335,468.55
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	963,320,000.00	143,093,800.00	150,234,800.00	15.6%	813,085,200.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,043,700,000.00	40,123,470.00	45,830,492.00	4.4%	997,869,508.00
22020105	Hotel Accommodation	849,674,500.00	78,695,300.00	94,082,418.98	11.1%	755,592,081.02
220202	**UTILITIES - GENERAL**	**2,226,844,000.00**	**386,634,963.89**	**434,523,235.53**	**19.5%**	**1,792,320,764.47**
22020201	ELECTRICITY CHARGES	1,711,530,000.00	56,574,944.96	81,675,338.60	4.8%	1,629,854,661.40
22020202	TELEPHONE CHARGES	132,934,000.00	10,169,972.59	14,756,350.59	11.1%	118,177,649.41
22020203	INTERNET ACCESS CHARGES	209,230,000.00	303,706,902.59	313,839,702.59	150.0%	- 104,609,702.59
22020204	SATELLITE BROADCASTING ACCESS CHARGES	36,990,000.00	2,725,075.00	3,510,075.00	9.5%	33,479,925.00
22020205	WATER RATES	60,760,000.00	5,838,166.25	8,126,666.25	13.4%	52,633,333.75
22020206	SEWERAGE CHARGES	40,100,000.00	3,684,000.00	5,225,500.00	13.0%	34,874,500.00
22020207	LEASED COMMUNICATION LINES(S)	4,800,000.00	3,000,000.00	3,000,000.00	62.5%	1,800,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	30,500,000.00	935,902.50	4,389,602.50	14.4%	26,110,397.50
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,846,911,500.00**	**567,581,627.94**	**861,338,339.36**	**17.8%**	**3,985,573,160.64**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,764,950,000.00	259,837,239.89	430,676,267.05	24.4%	1,334,273,732.95
22020302	BOOKS	232,350,000.00	954,012.18	12,725,905.41	5.5%	219,624,094.59
22020303	NEWSPAPERS	28,591,500.00	2,326,605.15	2,977,342.90	10.4%	25,614,157.10
22020304	MAGAZINES & PERIODICALS	15,880,000.00	1,524,000.00	2,520,800.00	15.9%	13,359,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	649,400,000.00	46,121,100.00	62,132,925.00	9.6%	587,267,075.00
22020306	PRINTING OF SECURITY DOCUMENTS	364,350,000.00	43,505,154.00	65,068,608.00	17.9%	299,281,392.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	424,800,000.00	67,254,716.72	76,267,041.00	18.0%	348,532,959.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	99,500,000.00	35,683,800.00	42,201,300.00	42.4%	57,298,700.00
22020309	UNIFORMS & OTHER CLOTHING	938,850,000.00	73,934,000.00	82,619,900.00	8.8%	856,230,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	105,340,000.00	30,500,000.00	37,733,250.00	35.8%	67,606,750.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	222,900,000.00	5,941,000.00	46,415,000.00	20.8%	176,485,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,022,430,000.00**	**798,407,774.61**	**1,074,857,409.46**	**35.6%**	**1,947,572,590.54**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,673,750,000.00	215,859,046.12	333,558,238.12	19.9%	1,340,191,761.88
22020402	MAINTENANCE OF OFFICE FURNITURE	85,710,000.00	9,412,673.12	11,804,406.98	13.8%	73,905,593.02
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	366,650,000.00	84,862,948.25	124,233,894.50	33.9%	242,416,105.50
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	189,320,000.00	108,923,703.01	117,197,703.01	61.9%	72,122,296.99
22020405	MAINTENANCE OF PLANTS/GENERATORS	159,200,000.00	13,978,142.74	19,467,312.48	12.2%	139,732,687.52
22020406	OTHER MAINTENANCE SERVICES	402,400,000.00	361,544,261.37	410,842,254.37	102.1%	- 8,442,254.37
22020410	MAINTENANCE OF STREET LIGHTINGS	113,000,000.00	3,783,000.00	57,566,000.00	50.9%	55,434,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	22,400,000.00	44,000.00	187,600.00	0.8%	22,212,400.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00
220205	**TRAINING - GENERAL**	**2,360,110,000.00**	**136,977,077.37**	**582,783,074.37**	**24.7%**	**1,777,326,925.63**
22020501	LOCAL TRAINING	2,302,110,000.00	120,986,615.54	565,792,612.54	24.6%	1,736,317,387.46
22020502	INTERNATIONAL TRAINING	58,000,000.00	15,990,461.83	16,990,461.83	29.3%	41,009,538.17
220206	**OTHER SERVICES - GENERAL**	**13,112,480,000.00**	**1,836,099,086.13**	**1,960,831,952.30**	**15.0%**	**11,151,648,047.70**
22020601	SECURITY SERVICES	4,374,000,000.00	242,764,326.50	355,323,238.68	8.1%	4,018,676,761.32
22020602	OFFICE RENT	105,800,000.00	354,000,000.00	354,635,000.00	335.2%	- 248,835,000.00
22020603	RESIDENTIAL RENT	172,100,000.00	10,116,520.00	14,116,520.00	8.2%	157,983,480.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,204,100,000.00	300,000,000.00	300,000,000.00	4.2%	6,904,100,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,256,480,000.00	929,218,239.63	936,757,193.62	74.6%	319,722,806.38
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**5,616,280,000.00**	**405,917,564.87**	**655,900,649.16**	**11.7%**	**4,960,379,350.84**
22020701	FINANCIAL CONSULTING	3,471,200,000.00	123,417,144.19	201,464,584.97	5.8%	3,269,735,415.03
22020702	INFORMATION TECHNOLOGY CONSULTING	904,860,000.00	92,818,498.74	118,807,231.98	13.1%	786,052,768.02
22020703	LEGAL SERVICES	593,070,000.00	68,443,939.05	115,691,848.05	19.5%	477,378,151.95
22020704	ENGINEERING SERVICES	162,250,000.00	17,528,064.01	32,827,065.28	20.2%	129,422,934.72
22020705	ARCHITECTURAL SERVICES	3,500,000.00	-	-	0.0%	3,500,000.00
22020706	SURVEYING SERVICES	395,900,000.00	23,289,918.88	26,289,918.88	6.6%	369,610,081.12
22020707	AGRICULTURAL CONSULTING	80,000,000.00	80,400,000.00	160,800,000.00	201.0%	- 80,800,000.00
22020708	MEDICAL CONSULTING	5,500,000.00	20,000.00	20,000.00	0.4%	5,480,000.00

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220208	**FUEL & LUBRICANTS - GENERAL**	**3,799,280,000.00**	**355,367,041.85**	**597,671,762.11**	**15.7%**	**3,201,608,237.89**
22020801	MOTOR VEHICLE FUEL COST	1,969,950,000.00	267,631,507.07	502,172,896.42	25.5%	1,467,777,103.58
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	85,646,534.78	90,079,865.69	12.7%	621,950,134.31
22020806	COOKING GAS/FUEL COST	104,600,000.00	2,089,000.00	5,419,000.00	5.2%	99,181,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,309,690,000.00**	**4,250,187,548.72**	**4,477,048,982.61**	**341.8%**	**- 3,167,358,982.61**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,032,590,000.00	4,235,531,928.72	4,454,459,732.61	431.4%	- 3,421,869,732.61
22020902	INSURANCE PREMIUM	269,900,000.00	14,655,620.00	18,672,250.00	6.9%	251,227,750.00
22020904	OTHER CRF BANK CHARGES	7,200,000.00	-	3,917,000.00	54.4%	3,283,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,250,580,000.00**	**1,607,618,910.85**	**2,114,080,738.57**	**17.3%**	**10,136,499,261.43**
22021001	REFRESHMENT & MEALS	1,155,500,000.00	60,937,894.76	136,050,616.92	11.8%	1,019,449,383.08
22021002	HONORARIUM & SITTING ALLOWANCE	1,155,600,000.00	638,946,355.92	690,814,437.81	59.8%	464,785,562.19
22021003	PUBLICITY & ADVERTISEMENTS	1,314,450,000.00	83,007,191.88	128,205,853.13	9.8%	1,186,244,146.87
22021004	MEDICAL EXPENSES-LOCAL	328,900,000.00	7,529,078.00	10,814,078.00	3.3%	318,085,922.00
22021006	POSTAGES & COURIER SERVICES	37,630,000.00	1,575,389.83	3,283,085.08	8.7%	34,346,914.92
22021007	WELFARE PACKAGES	1,335,390,000.00	379,952,729.22	458,910,365.63	34.4%	876,479,634.37
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	414,000,000.00	31,900,038.00	57,162,776.00	13.8%	356,837,224.00
22021009	SPORTING ACTIVITIES	279,400,000.00	95,083,200.00	190,229,400.00	68.1%	89,170,600.00
22021010	DIRECT TEACHING & LABORATORY COST	12,650,000.00	1,000,000.00	1,000,000.00	7.9%	11,650,000.00
22021011	Recruitment and Appointment (Service wide)	80,700,000.00	4,956,961.25	5,206,961.25	6.5%	75,493,038.75
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	59,344,374.99	71,690,841.73	15.8%	380,719,158.27
22021016	Servicom	16,550,000.00	5,600,000.00	11,100,000.00	67.1%	5,450,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	215,400,000.00	10,000,000.00	10,000,000.00	4.6%	205,400,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	200,200,000.00	25,150,000.00	25,550,000.00	12.8%	174,650,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	257,250,000.00	38,770,697.00	77,947,323.02	30.3%	179,302,676.98
22021022	Donations	2,508,300,000.00	109,250,000.00	181,500,000.00	7.2%	2,326,800,000.00
22021026	Common services (Committee/Commissions)	376,100,000.00	54,615,000.00	54,615,000.00	14.5%	321,485,000.00
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***	***3,252,146,156.42***	***7,757,686,481.17***	***127.0%***	***- 1,647,686,481.17***
220601	**FOREIGN INTEREST / DISCOUNT**	**400,000,000.00**	**933,920,159.14**	**2,399,061,388.28**	**599.8%**	**- 1,999,061,388.28**
22060102	FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWINGS	400,000,000.00	933,920,159.14	2,399,061,388.28	599.8%	- 1,999,061,388.28
220602	**DOMESTIC INTEREST / DISCOUNT**	**2,110,000,000.00**	**91,734,575.86**	**298,145,178.97**	**14.1%**	**1,811,854,821.03**
22060202	DOMESTIC INTEREST /DISCOUNT LONG-TERM BORROWINGS	2,110,000,000.00	91,734,575.86	298,145,178.97	14.1%	1,811,854,821.03
220603	**FOREIGN PRINCIPAL**	**1,000,000,000.00**	**1,400,880,238.70**	**3,199,224,143.69**	**319.9%**	**- 2,199,224,143.69**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000.00	1,400,880,238.70	3,199,224,143.69	319.9%	- 2,199,224,143.69
220604	**DOMESTIC PRINCIPAL**	**2,600,000,000.00**	**825,611,182.72**	**1,861,255,770.23**	**71.6%**	**738,744,229.77**
22060402	DOMESTIC PRCINIPAL - LONG-TERM BORROWINGS	2,600,000,000.00	825,611,182.72	1,861,255,770.23	71.6%	738,744,229.77

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23	***Capital Expenditure***	***837,944,000,000.00***	***47,334,066,343.88***	***146,922,234,461.75***	***17.5%***	***691,021,765,538.25***
2301	**FIXED ASSETS PURCHASED**	***303,913,206,000.00***	***16,343,772,175.95***	***27,945,531,609.13***	***9.2%***	***275,967,674,390.87***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**303,913,206,000.00**	**16,343,772,175.95**	**27,945,531,609.13**	**9.2%**	**275,967,674,390.87**
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	237,046,000.00	2,372,148,500.00	29.8%	5,601,051,500.00
23010106	PURCHASE OF VANS	360,000,000.00	-	-	0.0%	360,000,000.00
23010107	PURCHASE OF TRUCKS	25,686,213,000.00	1,200,000,000.00	2,466,976,048.00	9.6%	23,219,236,952.00
23010108	PURCHASE OF BUSES	2,550,300,000.00	-	723,887,895.98	28.4%	1,826,412,104.02
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,709,458,000.00	13,363,875.00	385,979,375.00	22.6%	1,323,478,625.00
23010113	PURCHASE OF COMPUTERS	1,055,251,000.00	69,856,000.00	141,121,000.00	13.4%	914,130,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	133,764,000.00	3,123,000.00	3,973,000.00	3.0%	129,791,000.00
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 OFCANTEEN / 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	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	14,441,991,650.00	18,901,691,650.00	12.8%	128,324,539,350.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	241,100,000.00	-	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	0.5%	1,488,766,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	11,408,300,000.00	90,000,000.00	233,384,108.20	2.0%	11,174,915,891.80
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,536,264,000.00	-	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	288,391,650.95	2,149,479,850.95	11.3%	16,950,520,149.05
2302	**CONSTRUCTION / PROVISION**	***361,662,918,000.00***	***27,000,363,231.73***	***100,162,164,979.97***	***27.7%***	***261,500,753,020.03***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**361,662,918,000.00**	**27,000,363,231.73**	**100,162,164,979.97**	**27.7%**	**261,500,753,020.03**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,500,319,000.00	75,127,531.00	2,006,283,161.10	12.9%	13,494,035,838.90
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,040,000,000.00	531,025,740.00	1,434,633,940.00	137.9%	- 394,633,940.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,459,720,000.00	-	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	204,665,343.62	319,665,343.62	1.6%	19,983,424,656.38
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	32,565,000,000.00	21,098,050.00	476,601,778.00	1.5%	32,088,398,222.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	114,799,917,000.00	21,467,352,970.35	55,436,886,353.78	48.3%	59,363,030,646.22
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	27,000,000.00	-	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	3,713,670,532.62	23,159,778,918.72	27.9%	59,942,588,081.28
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	337,940,316.72	14,654,061,468.28	20.6%	56,440,668,531.72
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,760,000,000.00	424,540,747.42	484,540,747.42	8.4%	5,275,459,252.58
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,023,500,000.00	224,942,000.00	224,942,000.00	22.0%	798,558,000.00
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 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2303	**REHABILITATION / REPAIRS**	***156,610,841,000.00***	***3,569,495,337.20***	***15,858,397,273.65***	***10.1%***	***140,752,443,726.35***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**156,610,841,000.00**	**3,569,495,337.20**	**15,858,397,273.65**	**10.1%**	**140,752,443,726.35**
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	0.8%	1,063,624,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,180,000,000.00	3,400,000.00	3,400,000.00	0.1%	4,176,600,000.00
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	2,300,000.00	2,300,000.00	0.0%	10,297,700,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	1,732,000,000.00	-	102,246,330.00	5.9%	1,629,753,670.00
23030113	REHABILITATION / REPAIRS - ROADS	109,163,000,000.00	2,596,331,637.20	12,779,010,520.01	11.7%	96,383,989,479.99
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	936,363,700.00	2,436,363,700.00	219.5%	- 1,326,363,700.00
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	31,100,000.00	517,187,023.64	8.1%	5,900,571,976.36
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***	***180,000,000.00***	***1,221,805,000.00***	***104.5%***	***- 52,305,000.00***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**1,169,500,000.00**	**180,000,000.00**	**1,221,805,000.00**	**104.5%**	**- 52,305,000.00**
23040101	TREE PLANTING	198,000,000.00	-	-	0.0%	198,000,000.00
23040102	EROSION & FLOOD CONTROL	341,500,000.00	180,000,000.00	1,221,805,000.00	357.8%	- 880,305,000.00
23040103	WILDLIFE CONSERVATION	630,000,000.00	-	-	0.0%	630,000,000.00
2305	**OTHER CAPITAL PROJECTS**	***14,587,535,000.00***	***240,435,599.00***	***1,734,335,599.00***	***11.9%***	***12,853,199,401.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**14,587,535,000.00**	**240,435,599.00**	**1,734,335,599.00**	**11.9%**	**12,853,199,401.00**
23050101	RESEARCH AND DEVELOPMENT	7,535,488,000.00	240,435,599.00	924,335,599.00	12.3%	6,611,152,401.00
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 Q3 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	***971,084,000,000.00***	***77,708,534,728.50***	***199,360,010,122.35***	***20.5%***	***771,723,989,877.65***
701	**GENERAL PUBLIC SERVICES**	**77,597,457,486.00**	**8,709,561,601.91**	**19,396,151,187.21**	**25.0%**	**58,201,306,298.79**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA**	**51,154,311,814.00**	**4,686,765,819.56**	**8,496,604,023.89**	**16.6%**	**42,657,707,790.11**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	38,983,131,426.00	4,093,628,315.98	7,292,244,175.75	18.7%	31,690,887,250.25
70112	FINANCIAL AND FISCAL AFFAIRS	12,171,180,388.00	593,137,503.58	1,204,359,848.14	9.9%	10,966,820,539.86
7013	**GENERAL SERVICES**	**20,148,925,672.00**	**770,649,625.93**	**3,141,860,682.15**	**15.6%**	**17,007,064,989.85**
70131	GENERAL PERSONNEL SERVICES	13,360,649,496.00	552,277,521.75	2,514,694,763.52	18.8%	10,845,954,732.48
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,148,725,266.00	145,345,197.50	332,769,464.11	6.5%	4,815,955,801.89
70133	OTHER GENERAL SERVICES	1,639,550,910.00	73,026,906.68	294,396,454.52	18.0%	1,345,154,455.48
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**	**3,252,146,156.42**	**7,757,686,481.17**	**127.0%**	**- 1,647,686,481.17**
70171	PUBLIC DEBT TRANSACTIONS	6,110,000,000.00	3,252,146,156.42	7,757,686,481.17	127.0%	- 1,647,686,481.17
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMEI**	**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**	**1,161,174,554.80**	**2,153,831,848.23**	**10.6%**	**18,188,942,279.77**
7032	**FIRE PROTECTION SERVICES**	**480,000,000.00**	**-**	**5,530,000.00**	**1.2%**	**474,470,000.00**
70321	FIRE PROTECTION SERVICES	480,000,000.00	-	5,530,000.00	1.2%	474,470,000.00
7033	**LAW COURTS**	**8,491,574,128.00**	**1,071,174,554.80**	**1,914,917,740.03**	**22.6%**	**6,576,656,387.97**
70331	LAW COURTS	8,491,574,128.00	1,071,174,554.80	1,914,917,740.03	22.6%	6,576,656,387.97
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**11,371,200,000.00**	**90,000,000.00**	**233,384,108.20**	**2.1%**	**11,137,815,891.80**
70361	PUBLIC ORDER AND SAFETY N.E.C.	11,371,200,000.00	90,000,000.00	233,384,108.20	2.1%	11,137,815,891.80
704	**ECONOMIC AFFAIRS**	**388,159,462,466.00**	**10,634,760,012.65**	**62,816,572,536.06**	**16.2%**	**325,342,889,929.94**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**11,957,764,706.00**	**1,115,000,290.44**	**5,476,529,286.62**	**45.8%**	**6,481,235,419.38**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	11,846,935,068.00	1,099,089,272.87	5,428,395,194.66	45.8%	6,418,539,873.34
70412	GENERAL LABOUR AFFAIRS	110,829,638.00	15,911,017.57	48,134,091.96	43.4%	62,695,546.04
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**82,224,841,400.00**	**1,493,886,769.85**	**3,384,611,905.89**	**4.1%**	**78,840,229,494.11**
70421	AGRICULTURE	82,224,841,400.00	1,493,886,769.85	3,384,611,905.89	4.1%	78,840,229,494.11
7043	**FUEL AND ENERGY**	**7,274,317,370.00**	**55,376,692.66**	**532,317,929.67**	**7.3%**	**6,741,999,440.33**
70431	COAL AND OTHER SOLID MINERAL FUEL	522,061,964.00	-	-	0.0%	522,061,964.00
70435	ELECTRICITY	5,252,255,406.00	55,376,692.66	532,317,929.67	10.1%	4,719,937,476.33
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**	**116,002,753.79**	**180,823,698.43**	**1.3%**	**13,434,744,955.57**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12,082,300,000.00	3,000,000.00	3,000,000.00	0.0%	12,079,300,000.00
70443	CONSTRUCTION	1,533,268,654.00	113,002,753.79	177,823,698.43	11.6%	1,355,444,955.57
7045	**TRANSPORT**	**240,603,319,396.00**	**6,983,208,593.44**	**39,353,488,783.84**	**16.4%**	**201,249,830,612.16**
70451	ROAD TRANSPORT	219,373,319,396.00	6,694,816,942.49	37,121,440,932.89	16.9%	182,251,878,463.11
70454	AIR TRANSPORT	21,230,000,000.00	288,391,650.95	2,232,047,850.95	10.5%	18,997,952,149.05
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**	**848,898,391.78**	**13,847,214,775.66**	**44.3%**	**17,426,955,604.34**
70472	HOTELS AND RESTUARANTS	20,000,000,000.00	-	9,729,035,732.50	48.6%	10,270,964,267.50
70473	TOURISM	6,576,470,380.00	574,326,575.06	686,165,772.38	10.4%	5,890,304,607.62
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	4,697,700,000.00	274,571,816.72	3,432,013,270.78	73.1%	1,265,686,729.22
7048	**R & D ECONOMIC AFFAIRS**	**153,930,560.00**	**22,386,520.69**	**41,586,155.95**	**27.0%**	**112,344,404.05**
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	153,930,560.00	22,386,520.69	41,586,155.95	27.0%	112,344,404.05

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
705	**ENVIRONMENTAL PROTECTION**	**4,342,057,894.00**	**2,077,113,072.35**	**3,346,867,666.70**	**77.1%**	**995,190,227.30**
7051	**WASTE MANAGEMENT**	**1,905,866,520.00**	**1,594,073,904.35**	**1,633,562,304.35**	**85.7%**	**272,304,215.65**
70511	WASTE MANAGEMENT	1,905,866,520.00	1,594,073,904.35	1,633,562,304.35	85.7%	272,304,215.65
7053	**POLLUTION ABATEMENT**	**67,030,000.00**	**3,524,569.60**	**6,068,836.80**	**9.1%**	**60,961,163.20**
70531	POLLUTION ABATEMENT	67,030,000.00	3,524,569.60	6,068,836.80	9.1%	60,961,163.20
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**981,841,980.00**	**242,376,863.55**	**374,543,306.55**	**38.1%**	**607,298,673.45**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	981,841,980.00	242,376,863.55	374,543,306.55	38.1%	607,298,673.45
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**1,387,319,394.00**	**237,137,734.85**	**1,332,693,219.00**	**96.1%**	**54,626,175.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,387,319,394.00	237,137,734.85	1,332,693,219.00	96.1%	54,626,175.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**69,345,454,606.00**	**5,440,052,751.01**	**8,150,679,756.12**	**11.8%**	**61,194,774,849.88**
7061	**HOUSING DEVELOPMENT**	**41,573,467,826.00**	**4,671,465,866.53**	**6,360,212,928.49**	**15.3%**	**35,213,254,897.51**
70611	HOUSING DEVELOPMENT	41,573,467,826.00	4,671,465,866.53	6,360,212,928.49	15.3%	35,213,254,897.51
7062	**COMMUNITY DEVELOPMENT**	**3,081,298,440.00**	**210,235,321.42**	**393,521,328.04**	**12.8%**	**2,687,777,111.96**
70621	COMMUNITY DEVELOPMENT	3,081,298,440.00	210,235,321.42	393,521,328.04	12.8%	2,687,777,111.96
7063	**WATER SUPPLY**	**24,690,688,340.00**	**558,351,563.06**	**1,396,945,499.59**	**5.7%**	**23,293,742,840.41**
70631	WATER SUPPLY	24,690,688,340.00	558,351,563.06	1,396,945,499.59	5.7%	23,293,742,840.41
707	**HEALTH**	**59,761,131,804.00**	**3,933,419,830.10**	**6,560,625,853.73**	**11.0%**	**53,200,505,950.27**
7073	**HOSPITAL SERVICES**	**6,483,199,000.00**	**3,400,000.00**	**458,903,728.00**	**7.1%**	**6,024,295,272.00**
70731	GENERAL HOSPITAL SERVICES	6,483,199,000.00	3,400,000.00	458,903,728.00	7.1%	6,024,295,272.00
7074	**PUBLIC HEALTH SERVICES**	**31,288,665,804.00**	**3,908,030,777.09**	**5,886,842,069.71**	**18.8%**	**25,401,823,734.29**
70741	PUBLIC HEALTH SERVICES	31,288,665,804.00	3,908,030,777.09	5,886,842,069.71	18.8%	25,401,823,734.29
7076	**HEALTH N.E.C.**	**21,989,267,000.00**	**21,989,053.01**	**214,880,056.02**	**1.0%**	**21,774,386,943.98**
70761	HEALTH N.E.C.	21,989,267,000.00	21,989,053.01	214,880,056.02	1.0%	21,774,386,943.98
708	**RECREATION, CULTURE AND RELIGION**	**16,890,658,632.00**	**344,714,297.10**	**826,805,178.43**	**4.9%**	**16,063,853,453.57**
7081	**RECREATIONAL AND SPORTING SERVICES**	**15,096,387,920.00**	**241,575,317.33**	**527,304,979.50**	**3.5%**	**14,569,082,940.50**
70811	RECREATIONAL AND SPORTING SERVICES	15,096,387,920.00	241,575,317.33	527,304,979.50	3.5%	14,569,082,940.50
7082	**CULTURAL SERVICES**	**382,200,000.00**	**-**	**17,221,625.00**	**4.5%**	**364,978,375.00**
70821	CULTURAL SERVICES	382,200,000.00	-	17,221,625.00	4.5%	364,978,375.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,412,070,712.00**	**103,138,979.77**	**282,278,573.93**	**20.0%**	**1,129,792,138.07**
70831	BROADCASTING AND PUBLISHING SERVICES	1,412,070,712.00	103,138,979.77	282,278,573.93	20.0%	1,129,792,138.07
709	**EDUCATION**	**320,686,059,660.00**	**42,518,381,708.01**	**87,730,091,846.04**	**27.4%**	**232,955,967,813.96**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**255,953,404,440.00**	**35,849,227,970.35**	**73,167,211,353.78**	**28.6%**	**182,786,193,086.22**
70912	PRIMARY EDUCATION	255,953,404,440.00	35,849,227,970.35	73,167,211,353.78	28.6%	182,786,193,086.22
7092	**SECONDARY EDUCATION**	**38,993,846,528.00**	**5,988,487,711.35**	**8,886,810,967.87**	**22.8%**	**30,107,035,560.13**
70922	UPPER-SECONDARY EDUCATION	38,993,846,528.00	5,988,487,711.35	8,886,810,967.87	22.8%	30,107,035,560.13
7094	**TERTIARY EDUCATION**	**22,022,354,834.00**	**539,192,893.95**	**3,435,246,775.06**	**15.6%**	**18,587,108,058.94**
70941	FIRST STAGE OF TERTIARY EDUCATION	19,954,452,834.00	536,069,893.95	3,132,123,775.06	15.7%	16,822,329,058.94
70942	SECOND STAGE OF TERTIARY EDUCATION	2,067,902,000.00	3,123,000.00	303,123,000.00	14.7%	1,764,779,000.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,510,553,858.00**	**141,473,132.36**	**449,972,749.33**	**17.9%**	**2,060,581,108.67**
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,510,553,858.00	141,473,132.36	449,972,749.33	17.9%	2,060,581,108.67
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**	**-**	**1,790,850,000.00**	**158.1%**	**- 657,950,000.00**
70981	EDUCATION N.E.C	1,132,900,000.00	-	1,790,850,000.00	158.1%	- 657,950,000.00
710	**SOCIAL PROTECTION**	**13,958,943,324.00**	**2,889,356,900.57**	**8,378,384,249.83**	**60.0%**	**5,580,559,074.17**
7102	**OLD AGE**	**12,781,122,340.00**	**2,813,482,132.95**	**8,219,874,047.74**	**64.3%**	**4,561,248,292.26**
71021	OLD AGE	12,781,122,340.00	2,813,482,132.95	8,219,874,047.74	64.3%	4,561,248,292.26
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**	**70,034,767.62**	**152,670,202.09**	**20.4%**	**596,450,781.91**
71041	FAMILY AND CHILDREN	749,120,984.00	70,034,767.62	152,670,202.09	20.4%	596,450,781.91
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**	**5,840,000.00**	**5,840,000.00**	**1.9%**	**303,060,000.00**
71091	SOCIAL PROTECTION N.E.C.	308,900,000.00	5,840,000.00	5,840,000.00	1.9%	303,060,000.00

Table 11: Personnel Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***70,954,000,000.00***	***15,968,407,678.69***	***30,824,506,725.53***	***43.4%***	***40,129,493,274.47***
701	**GENERAL PUBLIC SERVICES**	**6,137,357,986.00**	**1,139,204,709.64**	**1,669,769,870.80**	**27.2%**	**4,467,588,115.20**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA**	**3,870,133,814.00**	**653,565,341.94**	**949,460,026.52**	**24.5%**	**2,920,673,787.48**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,637,743,426.00	301,374,746.85	421,456,846.39	25.7%	1,216,286,579.61
70112	FINANCIAL AND FISCAL AFFAIRS	2,232,390,388.00	352,190,595.09	528,003,180.13	23.7%	1,704,387,207.87
7013	**GENERAL SERVICES**	**2,267,224,172.00**	**485,639,367.70**	**720,309,844.28**	**31.8%**	**1,546,914,327.72**
70131	GENERAL PERSONNEL SERVICES	1,979,729,496.00	414,389,774.30	613,855,508.60	31.0%	1,365,873,987.40
70132	OVERALL PLANNING AND STATISTICAL SERVICES	168,885,266.00	44,477,787.37	66,259,643.85	39.2%	102,625,622.15
70133	OTHER GENERAL SERVICES	118,609,410.00	26,771,806.03	40,194,691.83	33.9%	78,414,718.17
703	**PUBLIC ORDER AND SAFETY**	**5,364,686,128.00**	**909,985,186.15**	**1,367,907,227.27**	**25.5%**	**3,996,778,900.73**
7033	**LAW COURTS**	**5,364,686,128.00**	**909,985,186.15**	**1,367,907,227.27**	**25.5%**	**3,996,778,900.73**
70331	LAW COURTS	5,364,686,128.00	909,985,186.15	1,367,907,227.27	25.5%	3,996,778,900.73
704	**ECONOMIC AFFAIRS**	**3,266,501,466.00**	**549,107,076.52**	**852,626,375.85**	**26.1%**	**2,413,875,090.15**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**375,904,706.00**	**101,475,148.52**	**151,611,792.47**	**40.3%**	**224,292,913.53**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	343,905,068.00	88,989,725.32	132,830,177.83	38.6%	211,074,890.17
70412	GENERAL LABOUR AFFAIRS	31,999,638.00	12,485,423.20	18,781,614.64	58.7%	13,218,023.36
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**725,280,400.00**	**172,513,403.82**	**258,467,814.83**	**35.6%**	**466,812,585.17**
70421	AGRICULTURE	725,280,400.00	172,513,403.82	258,467,814.83	35.6%	466,812,585.17
7043	**FUEL AND ENERGY**	**716,357,370.00**	**-**	**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	-	9,987,645.30	1.4%	682,907,760.70
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**373,918,654.00**	**98,361,667.29**	**148,541,525.43**	**39.7%**	**225,377,128.57**
70443	CONSTRUCTION	373,918,654.00	98,361,667.29	148,541,525.43	39.7%	225,377,128.57
7045	**TRANSPORT**	**794,799,396.00**	**117,518,471.67**	**177,142,858.75**	**22.3%**	**617,656,537.25**
70451	ROAD TRANSPORT	794,799,396.00	117,518,471.67	177,142,858.75	22.3%	617,656,537.25
7047	**OTHER INDUSTRIES**	**210,470,380.00**	**40,747,341.27**	**78,609,120.64**	**37.3%**	**131,861,259.36**
70473	TOURISM	210,470,380.00	40,747,341.27	78,609,120.64	37.3%	131,861,259.36
7048	**R & D ECONOMIC AFFAIRS**	**69,770,560.00**	**18,491,043.95**	**28,265,618.43**	**40.5%**	**41,504,941.57**
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	69,770,560.00	18,491,043.95	28,265,618.43	40.5%	41,504,941.57
705	**ENVIRONMENTAL PROTECTION**	**1,405,877,894.00**	**271,375,317.07**	**445,262,750.64**	**31.7%**	**960,615,143.36**
7051	**WASTE MANAGEMENT**	**158,986,520.00**	**-**	**39,488,400.00**	**24.8%**	**119,498,120.00**
70511	WASTE MANAGEMENT	158,986,520.00	-	39,488,400.00	24.8%	119,498,120.00
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**877,241,980.00**	**218,200,155.32**	**326,189,890.09**	**37.2%**	**551,052,089.91**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	877,241,980.00	218,200,155.32	326,189,890.09	37.2%	551,052,089.91
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**369,649,394.00**	**53,175,161.75**	**79,584,460.55**	**21.5%**	**290,064,933.45**
70561	ENVIRONMENTAL PROTECTION N.E.C.	369,649,394.00	53,175,161.75	79,584,460.55	21.5%	290,064,933.45
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,013,667,606.00**	**176,778,035.24**	**315,769,582.32**	**31.2%**	**697,898,023.68**
7061	**HOUSING DEVELOPMENT**	**61,960,826.00**	**18,389,303.58**	**27,202,363.29**	**43.9%**	**34,758,462.71**
70611	HOUSING DEVELOPMENT	61,960,826.00	18,389,303.58	27,202,363.29	43.9%	34,758,462.71
7062	**COMMUNITY DEVELOPMENT**	**213,548,440.00**	**134,735,131.42**	**172,520,948.04**	**80.8%**	**41,027,491.96**
70621	COMMUNITY DEVELOPMENT	213,548,440.00	134,735,131.42	172,520,948.04	80.8%	41,027,491.96
7063	**WATER SUPPLY**	**738,158,340.00**	**23,653,600.24**	**116,046,270.99**	**15.7%**	**622,112,069.01**
70631	WATER SUPPLY	738,158,340.00	23,653,600.24	116,046,270.99	15.7%	622,112,069.01

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**10,390,830,804.00**	**3,899,173,102.58**	**5,773,758,423.48**	**55.6%**	**4,617,072,380.52**
7074	**PUBLIC HEALTH SERVICES**	**10,390,830,804.00**	**3,899,173,102.58**	**5,773,758,423.48**	**55.6%**	**4,617,072,380.52**
70741	PUBLIC HEALTH SERVICES	10,390,830,804.00	3,899,173,102.58	5,773,758,423.48	55.6%	4,617,072,380.52
708	**RECREATION, CULTURE AND RELIGION**	**1,073,338,632.00**	**162,702,952.23**	**447,860,863.69**	**41.7%**	**625,477,768.31**
7081	**RECREATIONAL AND SPORTING SERVICES**	**672,277,920.00**	**106,706,354.59**	**259,867,054.02**	**38.7%**	**412,410,865.98**
70811	RECREATIONAL AND SPORTING SERVICES	672,277,920.00	106,706,354.59	259,867,054.02	38.7%	412,410,865.98
7083	**BROADCASTING AND PUBLISHING SERVICES**	**401,060,712.00**	**55,996,597.64**	**187,993,809.67**	**46.9%**	**213,066,902.33**
70831	BROADCASTING AND PUBLISHING SERVICES	401,060,712.00	55,996,597.64	187,993,809.67	46.9%	213,066,902.33
709	**EDUCATION**	**29,200,896,160.00**	**6,009,954,611.94**	**11,677,048,613.10**	**40.0%**	**17,523,847,546.90**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**244,904,440.00**	**84,375,000.00**	**253,125,000.00**	**103.4%**	**- 8,220,560.00**
70912	PRIMARY EDUCATION	244,904,440.00	84,375,000.00	253,125,000.00	103.4%	- 8,220,560.00
7092	**SECONDARY EDUCATION**	**17,595,774,528.00**	**5,821,993,903.43**	**8,708,402,502.03**	**49.5%**	**8,887,372,025.97**
70922	UPPER-SECONDARY EDUCATION	17,595,774,528.00	5,821,993,903.43	8,708,402,502.03	49.5%	8,887,372,025.97
7094	**TERTIARY EDUCATION**	**10,422,603,334.00**	**-**	**2,315,584,232.01**	**22.2%**	**8,107,019,101.99**
70941	FIRST STAGE OF TERTIARY EDUCATION	10,422,603,334.00	-	2,315,584,232.01	22.2%	8,107,019,101.99
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**937,613,858.00**	**103,585,708.51**	**399,936,879.06**	**42.7%**	**537,676,978.94**
70951	EDUCATION NOT DEFINABLE BY LEVEL	937,613,858.00	103,585,708.51	399,936,879.06	42.7%	537,676,978.94
710	**SOCIAL PROTECTION**	**13,100,843,324.00**	**2,850,126,687.32**	**8,274,503,018.38**	**63.2%**	**4,826,340,305.62**
7102	**OLD AGE**	**12,758,122,340.00**	**2,813,482,132.95**	**8,219,874,047.74**	**64.4%**	**4,538,248,292.26**
71021	OLD AGE	12,758,122,340.00	2,813,482,132.95	8,219,874,047.74	64.4%	4,538,248,292.26
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**	**36,644,554.37**	**54,628,970.64**	**23.7%**	**176,292,013.36**
71041	FAMILY AND CHILDREN	230,920,984.00	36,644,554.37	54,628,970.64	23.7%	176,292,013.36

Table 12: Overhead Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***55,897,700,000.00***	***11,153,914,549.51***	***13,855,582,453.90***	***24.8%***	***42,042,117,546.10***
701	**GENERAL PUBLIC SERVICES**	**39,769,551,500.00**	**3,887,150,329.85**	**5,187,463,358.38**	**13.0%**	**34,582,088,141.62**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA**	**38,674,460,000.00**	**3,787,081,477.62**	**5,012,371,966.56**	**13.0%**	**33,662,088,033.44**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	30,557,110,000.00	3,549,684,569.13	4,343,445,298.55	14.2%	26,213,664,701.45
70112	FINANCIAL AND FISCAL AFFAIRS	8,117,350,000.00	237,396,908.49	668,926,668.01	8.2%	7,448,423,331.99
7013	**GENERAL SERVICES**	**1,095,091,500.00**	**100,068,852.23**	**175,091,391.82**	**16.0%**	**920,000,108.18**
70131	GENERAL PERSONNEL SERVICES	585,000,000.00	62,760,216.45	81,349,183.87	13.9%	503,650,816.13
70132	OVERALL PLANNING AND STATISTICAL SERVICES	207,400,000.00	867,410.13	1,734,820.26	0.8%	205,665,179.74
70133	OTHER GENERAL SERVICES	302,691,500.00	36,441,225.65	92,007,387.69	30.4%	210,684,112.31
703	**PUBLIC ORDER AND SAFETY**	**1,469,150,000.00**	**161,189,368.65**	**305,642,422.71**	**20.8%**	**1,163,507,577.29**
7033	**LAW COURTS**	**1,469,150,000.00**	**161,189,368.65**	**305,642,422.71**	**20.8%**	**1,163,507,577.29**
70331	LAW COURTS	1,469,150,000.00	161,189,368.65	305,642,422.71	20.8%	1,163,507,577.29
704	**ECONOMIC AFFAIRS**	**3,079,110,000.00**	**330,241,851.22**	**940,473,172.97**	**30.5%**	**2,138,636,827.03**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**468,460,000.00**	**24,352,441.92**	**413,505,701.32**	**88.3%**	**54,954,298.68**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	389,630,000.00	20,926,847.55	384,153,224.00	98.6%	5,476,776.00
70412	GENERAL LABOUR AFFAIRS	78,830,000.00	3,425,594.37	29,352,477.32	37.2%	49,477,522.68
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**110,800,000.00**	**121,373,366.03**	**242,746,732.06**	**219.1%**	**- 131,946,732.06**
70421	AGRICULTURE	110,800,000.00	121,373,366.03	242,746,732.06	219.1%	- 131,946,732.06
7043	**FUEL AND ENERGY**	**848,050,000.00**	**55,376,692.66**	**110,753,385.32**	**13.1%**	**737,296,614.68**
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	110,753,385.32	31.7%	238,696,614.68
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,159,350,000.00**	**14,641,086.50**	**29,282,173.00**	**2.5%**	**1,130,067,827.00**
70443	CONSTRUCTION	1,159,350,000.00	14,641,086.50	29,282,173.00	2.5%	1,130,067,827.00
7045	**TRANSPORT**	**372,290,000.00**	**1,564,301.00**	**7,848,739.43**	**2.1%**	**364,441,260.57**
70451	ROAD TRANSPORT	372,290,000.00	1,564,301.00	7,848,739.43	2.1%	364,441,260.57
7047	**OTHER INDUSTRIES**	**36,000,000.00**	**109,038,486.37**	**123,015,904.32**	**341.7%**	**- 87,015,904.32**
70473	TOURISM	36,000,000.00	109,038,486.37	123,015,904.32	341.7%	- 87,015,904.32
7048	**R & D ECONOMIC AFFAIRS**	**84,160,000.00**	**3,895,476.74**	**13,320,537.52**	**15.8%**	**70,839,462.48**
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	84,160,000.00	3,895,476.74	13,320,537.52	15.8%	70,839,462.48
705	**ENVIRONMENTAL PROTECTION**	**1,348,880,000.00**	**1,622,372,755.28**	**1,668,404,916.06**	**123.7%**	**- 319,524,916.06**
7051	**WASTE MANAGEMENT**	**1,032,080,000.00**	**1,594,073,904.35**	**1,594,073,904.35**	**154.5%**	**- 561,993,904.35**
70511	WASTE MANAGEMENT	1,032,080,000.00	1,594,073,904.35	1,594,073,904.35	154.5%	- 561,993,904.35
7053	**POLLUTION ABATEMENT**	**67,030,000.00**	**3,524,569.60**	**6,068,836.80**	**9.1%**	**60,961,163.20**
70531	POLLUTION ABATEMENT	67,030,000.00	3,524,569.60	6,068,836.80	9.1%	60,961,163.20
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**104,600,000.00**	**24,176,708.23**	**48,353,416.46**	**46.2%**	**56,246,583.54**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	104,600,000.00	24,176,708.23	48,353,416.46	46.2%	56,246,583.54
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**145,170,000.00**	**597,573.10**	**19,908,758.45**	**13.7%**	**125,261,241.55**
70561	ENVIRONMENTAL PROTECTION N.E.C.	145,170,000.00	597,573.10	19,908,758.45	13.7%	125,261,241.55
706	**HOUSING AND COMMUNITY AMMENITIES**	**761,990,000.00**	**4,452,583,632.15**	**4,511,321,330.18**	**592.0%**	**- 3,749,331,330.18**
7061	**HOUSING DEVELOPMENT**	**21,210,000.00**	**4,122,050,822.95**	**4,124,867,065.20**	**19447.7%**	**- 4,103,657,065.20**
70611	HOUSING DEVELOPMENT	21,210,000.00	4,122,050,822.95	4,124,867,065.20	19447.7%	- 4,103,657,065.20
7062	**COMMUNITY DEVELOPMENT**	**148,400,000.00**	**500,190.00**	**1,000,380.00**	**0.7%**	**147,399,620.00**
70621	COMMUNITY DEVELOPMENT	148,400,000.00	500,190.00	1,000,380.00	0.7%	147,399,620.00

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7063	**WATER SUPPLY**	**592,380,000.00**	**330,032,619.20**	**385,453,884.98**	**65.1%**	**206,926,115.02**
70631	WATER SUPPLY	592,380,000.00	330,032,619.20	385,453,884.98	65.1%	206,926,115.02
707	**HEALTH**	**1,451,430,000.00**	**9,748,677.52**	**24,333,702.25**	**1.7%**	**1,427,096,297.75**
7074	**PUBLIC HEALTH SERVICES**	**1,412,770,000.00**	**8,857,674.51**	**22,551,696.23**	**1.6%**	**1,390,218,303.77**
70741	PUBLIC HEALTH SERVICES	1,412,770,000.00	8,857,674.51	22,551,696.23	1.6%	1,390,218,303.77
7076	**HEALTH N.E.C.**	**38,660,000.00**	**891,003.01**	**1,782,006.02**	**4.6%**	**36,877,993.98**
70761	HEALTH N.E.C.	38,660,000.00	891,003.01	1,782,006.02	4.6%	36,877,993.98
708	**RECREATION, CULTURE AND RELIGION**	**1,226,610,000.00**	**179,711,344.87**	**359,422,689.74**	**29.3%**	**867,187,310.26**
7081	**RECREATIONAL AND SPORTING SERVICES**	**821,110,000.00**	**132,568,962.74**	**265,137,925.48**	**32.3%**	**555,972,074.52**
70811	RECREATIONAL AND SPORTING SERVICES	821,110,000.00	132,568,962.74	265,137,925.48	32.3%	555,972,074.52
7083	**BROADCASTING AND PUBLISHING SERVICES**	**405,500,000.00**	**47,142,382.13**	**94,284,764.26**	**23.3%**	**311,215,235.74**
70831	BROADCASTING AND PUBLISHING SERVICES	405,500,000.00	47,142,382.13	94,284,764.26	23.3%	311,215,235.74
709	**EDUCATION**	**6,538,778,500.00**	**477,526,376.72**	**782,059,130.16**	**12.0%**	**5,756,719,369.84**
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**	**23,829,315.84**	**22.0%**	**84,470,684.16**
70922	UPPER-SECONDARY EDUCATION	108,300,000.00	11,914,657.92	23,829,315.84	22.0%	84,470,684.16
7094	**TERTIARY EDUCATION**	**3,803,138,500.00**	**427,724,294.95**	**708,193,944.05**	**18.6%**	**3,094,944,555.95**
70941	FIRST STAGE OF TERTIARY EDUCATION	3,803,138,500.00	427,724,294.95	708,193,944.05	18.6%	3,094,944,555.95
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,555,940,000.00**	**37,887,423.85**	**50,035,870.27**	**3.2%**	**1,505,904,129.73**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,555,940,000.00	37,887,423.85	50,035,870.27	3.2%	1,505,904,129.73
710	**SOCIAL PROTECTION**	**252,200,000.00**	**33,390,213.25**	**76,461,731.45**	**30.3%**	**175,738,268.55**
7104	**FAMILY AND CHILDREN**	**252,200,000.00**	**33,390,213.25**	**76,461,731.45**	**30.3%**	**175,738,268.55**
71041	FAMILY AND CHILDREN	252,200,000.00	33,390,213.25	76,461,731.45	30.3%	175,738,268.55

Table 13: Capital Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***837,944,000,000.00***	***47,334,066,343.88***	***146,922,234,461.75***	***17.5%***	***691,021,765,538.25***
701	**GENERAL PUBLIC SERVICES**	**25,520,548,000.00**	**431,060,406.00**	**4,781,231,476.86**	**18.7%**	**20,739,316,523.14**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA**	**8,609,718,000.00**	**246,119,000.00**	**2,534,772,030.81**	**29.4%**	**6,074,945,969.19**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,788,278,000.00	242,569,000.00	2,527,342,030.81	37.2%	4,260,935,969.19
70112	FINANCIAL AND FISCAL AFFAIRS	1,821,440,000.00	3,550,000.00	7,430,000.00	0.4%	1,814,010,000.00
7013	**GENERAL SERVICES**	**16,786,610,000.00**	**184,941,406.00**	**2,246,459,446.05**	**13.4%**	**14,540,150,553.95**
70131	GENERAL PERSONNEL SERVICES	10,795,920,000.00	75,127,531.00	1,819,490,071.05	16.9%	8,976,429,928.95
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,772,440,000.00	100,000,000.00	264,775,000.00	5.5%	4,507,665,000.00
70133	OTHER GENERAL SERVICES	1,218,250,000.00	9,813,875.00	162,194,375.00	13.3%	1,056,055,625.00
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**	**90,000,000.00**	**480,282,198.25**	**3.6%**	**13,028,655,801.75**
7032	**FIRE PROTECTION SERVICES**	**480,000,000.00**	**-**	**5,530,000.00**	**1.2%**	**474,470,000.00**
70321	FIRE PROTECTION SERVICES	480,000,000.00	-	5,530,000.00	1.2%	474,470,000.00
7033	**LAW COURTS**	**1,657,738,000.00**	**-**	**241,368,090.05**	**14.6%**	**1,416,369,909.95**
70331	LAW COURTS	1,657,738,000.00	-	241,368,090.05	14.6%	1,416,369,909.95
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**11,371,200,000.00**	**90,000,000.00**	**233,384,108.20**	**2.1%**	**11,137,815,891.80**
70361	PUBLIC ORDER AND SAFETY N.E.C.	11,371,200,000.00	90,000,000.00	233,384,108.20	2.1%	11,137,815,891.80
704	**ECONOMIC AFFAIRS**	**381,813,851,000.00**	**9,755,411,084.91**	**61,023,472,987.24**	**16.0%**	**320,790,378,012.76**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**11,113,400,000.00**	**989,172,700.00**	**4,911,411,792.83**	**44.2%**	**6,201,988,207.17**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	11,113,400,000.00	989,172,700.00	4,911,411,792.83	44.2%	6,201,988,207.17
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**81,388,761,000.00**	**1,200,000,000.00**	**2,883,397,359.00**	**3.5%**	**78,505,363,641.00**
70421	AGRICULTURE	81,388,761,000.00	1,200,000,000.00	2,883,397,359.00	3.5%	78,505,363,641.00
7043	**FUEL AND ENERGY**	**5,709,910,000.00**	**-**	**411,576,899.05**	**7.2%**	**5,298,333,100.95**
70435	ELECTRICITY	4,209,910,000.00	-	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**	**3,000,000.00**	**3,000,000.00**	**0.0%**	**12,079,300,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12,082,300,000.00	3,000,000.00	3,000,000.00	0.0%	12,079,300,000.00
7045	**TRANSPORT**	**239,436,230,000.00**	**6,864,125,820.77**	**39,168,497,185.66**	**16.4%**	**200,267,732,814.34**
70451	ROAD TRANSPORT	218,206,230,000.00	6,575,734,169.82	36,936,449,334.71	16.9%	181,269,780,665.29
70454	AIR TRANSPORT	21,230,000,000.00	288,391,650.95	2,232,047,850.95	10.5%	18,997,952,149.05
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**	**699,112,564.14**	**13,645,589,750.70**	**44.0%**	**17,382,110,249.30**
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	424,540,747.42	484,540,747.42	7.7%	5,845,459,252.58
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	4,697,700,000.00	274,571,816.72	3,432,013,270.78	73.1%	1,265,686,729.22
705	**ENVIRONMENTAL PROTECTION**	**1,587,300,000.00**	**183,365,000.00**	**1,233,200,000.00**	**77.7%**	**354,100,000.00**
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**	**183,365,000.00**	**1,233,200,000.00**	**141.3%**	**- 360,700,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	872,500,000.00	183,365,000.00	1,233,200,000.00	141.3%	- 360,700,000.00

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
706	**HOUSING AND COMMUNITY AMMENITIES**	**67,569,797,000.00**	**810,691,083.62**	**3,323,588,843.62**	**4.9%**	**64,246,208,156.38**
7061	**HOUSING DEVELOPMENT**	**41,490,297,000.00**	**531,025,740.00**	**2,208,143,500.00**	**5.3%**	**39,282,153,500.00**
70611	HOUSING DEVELOPMENT	41,490,297,000.00	531,025,740.00	2,208,143,500.00	5.3%	39,282,153,500.00
7062	**COMMUNITY DEVELOPMENT**	**2,719,350,000.00**	**75,000,000.00**	**220,000,000.00**	**8.1%**	**2,499,350,000.00**
70621	COMMUNITY DEVELOPMENT	2,719,350,000.00	75,000,000.00	220,000,000.00	8.1%	2,499,350,000.00
7063	**WATER SUPPLY**	**23,360,150,000.00**	**204,665,343.62**	**895,445,343.62**	**3.8%**	**22,464,704,656.38**
70631	WATER SUPPLY	23,360,150,000.00	204,665,343.62	895,445,343.62	3.8%	22,464,704,656.38
707	**HEALTH**	**47,918,871,000.00**	**24,498,050.00**	**762,533,728.00**	**1.6%**	**47,156,337,272.00**
7073	**HOSPITAL SERVICES**	**6,483,199,000.00**	**3,400,000.00**	**458,903,728.00**	**7.1%**	**6,024,295,272.00**
70731	GENERAL HOSPITAL SERVICES	6,483,199,000.00	3,400,000.00	458,903,728.00	7.1%	6,024,295,272.00
7074	**PUBLIC HEALTH SERVICES**	**19,485,065,000.00**	**-**	**90,531,950.00**	**0.5%**	**19,394,533,050.00**
70741	PUBLIC HEALTH SERVICES	19,485,065,000.00	-	90,531,950.00	0.5%	19,394,533,050.00
7076	**HEALTH N.E.C.**	**21,950,607,000.00**	**21,098,050.00**	**213,098,050.00**	**1.0%**	**21,737,508,950.00**
70761	HEALTH N.E.C.	21,950,607,000.00	21,098,050.00	213,098,050.00	1.0%	21,737,508,950.00
708	**RECREATION, CULTURE AND RELIGION**	**14,590,710,000.00**	**2,300,000.00**	**19,521,625.00**	**0.1%**	**14,571,188,375.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**13,603,000,000.00**	**2,300,000.00**	**2,300,000.00**	**0.0%**	**13,600,700,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	13,603,000,000.00	2,300,000.00	2,300,000.00	0.0%	13,600,700,000.00
7082	**CULTURAL SERVICES**	**382,200,000.00**	**-**	**17,221,625.00**	**4.5%**	**364,978,375.00**
70821	CULTURAL SERVICES	382,200,000.00	-	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**	**36,030,900,719.35**	**75,270,984,102.78**	**26.4%**	**209,557,100,897.22**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**254,637,100,000.00**	**35,764,852,970.35**	**72,914,086,353.78**	**28.6%**	**181,723,013,646.22**
70912	PRIMARY EDUCATION	254,637,100,000.00	35,764,852,970.35	72,914,086,353.78	28.6%	181,723,013,646.22
7092	**SECONDARY EDUCATION**	**21,289,772,000.00**	**154,579,150.00**	**154,579,150.00**	**0.7%**	**21,135,192,850.00**
70922	UPPER-SECONDARY EDUCATION	21,289,772,000.00	154,579,150.00	154,579,150.00	0.7%	21,135,192,850.00
7094	**TERTIARY EDUCATION**	**7,678,313,000.00**	**111,468,599.00**	**411,468,599.00**	**5.4%**	**7,266,844,401.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	5,610,411,000.00	108,345,599.00	108,345,599.00	1.9%	5,502,065,401.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,067,902,000.00	3,123,000.00	303,123,000.00	14.7%	1,764,779,000.00
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**	**-**	**1,790,850,000.00**	**158.1%**	**- 657,950,000.00**
70981	EDUCATION N.E.C	1,132,900,000.00	-	1,790,850,000.00	158.1%	- 657,950,000.00
710	**SOCIAL PROTECTION**	**605,900,000.00**	**5,840,000.00**	**27,419,500.00**	**4.5%**	**578,480,500.00**
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**	**-**	**21,579,500.00**	**8.1%**	**244,420,500.00**
71041	FAMILY AND CHILDREN	266,000,000.00	-	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**	**5,840,000.00**	**5,840,000.00**	**1.9%**	**303,060,000.00**
71091	SOCIAL PROTECTION N.E.C.	308,900,000.00	5,840,000.00	5,840,000.00	1.9%	303,060,000.00

Table 14: Other Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q3 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***6,288,300,000.00***	***3,252,146,156.42***	***7,757,686,481.17***	***123.4%***	***- 1,469,386,481.17***
701	**GENERAL PUBLIC SERVICES**	**6,170,000,000.00**	**3,252,146,156.42**	**7,757,686,481.17**	**125.7%**	**- 1,587,686,481.17**
7017	**PUBLIC DEBT TRANSACTIONS**	**6,110,000,000.00**	**3,252,146,156.42**	**7,757,686,481.17**	**127.0%**	**- 1,647,686,481.17**
70171	PUBLIC DEBT TRANSACTIONS	6,110,000,000.00	3,252,146,156.42	7,757,686,481.17	127.0%	- 1,647,686,481.17
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNME**	**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 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	***971,084,000,000.00***	***77,708,534,728.50***	***199,360,010,122.35***	***20.5%***	***771,723,989,877.65***
01	**Agriculture**	**82,511,692,214.00**	**1,507,647,310.17**	**3,405,792,947.36**	**4.1%**	**79,105,899,266.64**
0101	Effective governance of the Agriculture Sector	999,795,400.00	293,886,769.85	501,214,546.89	50.1%	498,580,853.11
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	1,200,000,000.00	2,883,397,359.00	3.9%	70,637,182,641.00
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	13,760,540.32	21,181,041.47	13.2%	139,669,772.53
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**	**574,326,575.06**	**10,432,423,129.88**	**38.7%**	**16,534,047,250.12**
0210	Societal Re-orientation - General	26,966,470,380.00	574,326,575.06	10,432,423,129.88	38.7%	16,534,047,250.12
03	**Poverty Alleviation**	**767,890,608.00**	**67,614,296.78**	**161,592,443.64**	**21.0%**	**606,298,164.36**
0310	Poverty Alleviation - General	767,890,608.00	67,614,296.78	161,592,443.64	21.0%	606,298,164.36
04	**Health**	**58,282,111,804.00**	**3,934,019,415.00**	**6,495,494,766.63**	**11.1%**	**51,786,617,037.37**
0401	Effective governance of the health system	1,863,621,106.00	419,618,931.44	818,671,322.43	43.9%	1,044,949,783.57
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,304,921,896.00	9,457,259.41	47,952,559.13	2.1%	2,256,969,336.87
0405	Provision of adequate and modern health infrastructure for health services delivery	53,963,068,802.00	3,504,943,224.15	5,628,870,885.07	10.4%	48,334,197,916.93
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**	**42,536,872,751.96**	**87,758,357,464.47**	**27.4%**	**232,920,472,755.53**
0501	Effective governance of the education system	7,093,285,732.00	773,602,182.62	1,746,478,636.69	24.6%	5,346,807,095.31
0502	Increase in access, retention, and completion rate at all levels	18,001,743,598.00	5,358,265,894.82	8,417,687,950.67	46.8%	9,584,055,647.33
0503	Equity and inclusiveness in the provision of educational services	43,210,000.00	5,792,068.08	11,584,136.16	26.8%	31,625,863.84
0504	Improved quality of teaching and learning outcomes	1,518,640,000.00	111,543,491.95	113,293,051.90	7.5%	1,405,346,948.10
0505	Adequate infrastructure at all levels	281,707,519,000.00	35,889,899,984.17	74,035,861,208.11	26.3%	207,671,657,791.89
0506	Improved education information management system (EIMS)	12,314,431,890.00	397,769,130.32	3,433,452,480.94	27.9%	8,880,979,409.06
06	**Housing and Urban Development**	**24,546,688,246.00**	**5,127,602,621.10**	**6,827,436,459.88**	**27.8%**	**17,719,251,786.12**
0610	Housing and Urban Development - General	24,546,688,246.00	5,127,602,621.10	6,827,436,459.88	27.8%	17,719,251,786.12
07	**Gender**	**749,120,984.00**	**70,034,767.62**	**152,670,202.09**	**20.4%**	**596,450,781.91**
0710	Gender - General	749,120,984.00	70,034,767.62	152,670,202.09	20.4%	596,450,781.91
08	**Youth**	**15,137,787,920.00**	**268,447,118.58**	**581,874,115.84**	**3.8%**	**14,555,913,804.16**
0810	Youth - General	15,137,787,920.00	268,447,118.58	581,874,115.84	3.8%	14,555,913,804.16
09	**Environmental Improvement**	**2,991,235,100.00**	**1,638,351,402.88**	**1,725,070,089.88**	**57.7%**	**1,266,165,010.12**
0910	Environmental Improvement - General	2,991,235,100.00	1,638,351,402.88	1,725,070,089.88	57.7%	1,266,165,010.12
10	**Water Resources and Rural Development**	**24,640,688,340.00**	**558,351,563.06**	**1,396,945,499.59**	**5.7%**	**23,243,742,840.41**
1010	Water Resources and Rural Deve - General	24,640,688,340.00	558,351,563.06	1,396,945,499.59	5.7%	23,243,742,840.41
11	**Information Communication and Technology**	**21,644,805,052.00**	**107,034,456.51**	**616,861,811.45**	**2.8%**	**21,027,943,240.55**
1110	Information Communication and Technology - General	21,644,805,052.00	107,034,456.51	616,861,811.45	2.8%	21,027,943,240.55
12	**Growing the Private Sector**	**9,910,335,068.00**	**162,725,572.87**	**1,977,669,094.66**	**20.0%**	**7,932,665,973.34**
1210	Growing the Private Sector - General	9,910,335,068.00	162,725,572.87	1,977,669,094.66	20.0%	7,932,665,973.34
13	**Reform of Government and Governance**	**107,087,050,644.00**	**12,809,427,606.02**	**31,269,170,513.99**	**29.2%**	**75,817,880,130.01**
1310	Reform of Government and Governance - General	107,087,050,644.00	12,809,427,606.02	31,269,170,513.99	29.2%	75,817,880,130.01

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
14	**Power**	**20,196,205,370.00**	**58,376,692.66**	**535,317,929.67**	**2.7%**	**19,660,887,440.33**
1410	Power - General	20,196,205,370.00	58,376,692.66	535,317,929.67	2.7%	19,660,887,440.33
17	**Road**	**233,743,088,050.00**	**7,999,310,927.28**	**43,791,285,802.37**	**18.7%**	**189,951,802,247.63**
1710	Road - General	233,743,088,050.00	7,999,310,927.28	43,791,285,802.37	18.7%	189,951,802,247.63
18	**Airways**	**21,230,000,000.00**	**288,391,650.95**	**2,232,047,850.95**	**10.5%**	**18,997,952,149.05**
1810	Airways - General	21,230,000,000.00	288,391,650.95	2,232,047,850.95	10.5%	18,997,952,149.05

Table 16: Personnel Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***70,954,000,000.00***	***15,968,407,678.69***	***30,824,506,725.53***	***43.4%***	***40,129,493,274.47***
01	**Agriculture**	**774,921,214.00**	**185,676,371.04**	**278,453,710.10**	**35.9%**	**496,467,503.90**
0101	Effective governance of the Agriculture Sector	725,280,400.00	172,513,403.82	258,467,814.83	35.6%	466,812,585.17
0106	Promotion of forest resource conservation and preservation of biodiversity	49,640,814.00	13,162,967.22	19,985,895.27	40.3%	29,654,918.73
02	**Societal Re-orientation**	**218,270,380.00**	**40,747,341.27**	**78,609,120.64**	**36.0%**	**139,661,259.36**
0210	Societal Re-orientation - General	218,270,380.00	40,747,341.27	78,609,120.64	36.0%	139,661,259.36
03	**Poverty Alleviation**	**90,779,108.00**	**28,584,593.01**	**42,570,041.88**	**46.9%**	**48,209,066.12**
0310	Poverty Alleviation - General	90,779,108.00	28,584,593.01	42,570,041.88	46.9%	48,209,066.12
04	**Health**	**10,390,830,804.00**	**3,899,173,102.58**	**5,773,758,423.48**	**55.6%**	**4,617,072,380.52**
0401	Effective governance of the health system	1,043,474,106.00	419,618,931.44	626,671,322.43	60.1%	416,802,783.57
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	3,479,554,171.14	5,147,087,101.05	66.6%	2,581,652,700.95
05	**Education**	**29,293,666,720.00**	**6,028,445,655.89**	**11,705,314,231.53**	**40.0%**	**17,588,352,488.47**
0501	Effective governance of the education system	3,583,676,732.00	697,534,316.12	1,637,085,239.31	45.7%	1,946,591,492.69
0502	Increase in access, retention, and completion rate at all levels	16,351,302,598.00	5,312,420,295.82	8,069,669,185.17	49.4%	8,281,633,412.83
0505	Adequate infrastructure at all levels	10,000,000.00	-	14,294,188.62	142.9%	- 4,294,188.62
0506	Improved education information management system (EIMS)	9,348,687,390.00	18,491,043.95	1,984,265,618.43	21.2%	7,364,421,771.57
06	**Housing and Urban Development**	**1,152,751,246.00**	**371,324,590.32**	**525,913,201.42**	**45.6%**	**626,838,044.58**
0610	Housing and Urban Development - General	1,152,751,246.00	371,324,590.32	525,913,201.42	45.6%	626,838,044.58
07	**Gender**	**230,920,984.00**	**36,644,554.37**	**54,628,970.64**	**23.7%**	**176,292,013.36**
0710	Gender - General	230,920,984.00	36,644,554.37	54,628,970.64	23.7%	176,292,013.36
08	**Youth**	**672,277,920.00**	**106,706,354.59**	**259,867,054.02**	**38.7%**	**412,410,865.98**
0810	Youth - General	672,277,920.00	106,706,354.59	259,867,054.02	38.7%	412,410,865.98
09	**Environmental Improvement**	**478,995,100.00**	**40,012,194.53**	**99,086,965.28**	**20.7%**	**379,908,134.72**
0910	Environmental Improvement - General	478,995,100.00	40,012,194.53	99,086,965.28	20.7%	379,908,134.72
10	**Water Resources and Rural Development**	**780,158,340.00**	**23,653,600.24**	**116,046,270.99**	**14.9%**	**664,112,069.01**
1010	Water Resources and Rural Deve - General	780,158,340.00	23,653,600.24	116,046,270.99	14.9%	664,112,069.01
11	**Information Communication and Technology**	**549,635,052.00**	**55,996,597.64**	**202,346,569.67**	**36.8%**	**347,288,482.33**
1110	Information Communication and Technology - General	549,635,052.00	55,996,597.64	202,346,569.67	36.8%	347,288,482.33
12	**Growing the Private Sector**	**343,905,068.00**	**88,989,725.32**	**132,830,177.83**	**38.6%**	**211,074,890.17**
1210	Growing the Private Sector - General	343,905,068.00	88,989,725.32	132,830,177.83	38.6%	211,074,890.17
13	**Reform of Government and Governance**	**24,075,264,644.00**	**4,846,572,858.93**	**11,219,409,958.57**	**46.6%**	**12,855,854,685.43**
1310	Reform of Government and Governance - General	24,075,264,644.00	4,846,572,858.93	11,219,409,958.57	46.6%	12,855,854,685.43
14	**Power**	**732,905,370.00**	**-**	**9,987,645.30**	**1.4%**	**722,917,724.70**
1410	Power - General	732,905,370.00	-	9,987,645.30	1.4%	722,917,724.70
17	**Road**	**1,168,718,050.00**	**215,880,138.96**	**325,684,384.18**	**27.9%**	**843,033,665.82**
1710	Road - General	1,168,718,050.00	215,880,138.96	325,684,384.18	27.9%	843,033,665.82

Table 17: Overhead Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***55,897,700,000.00***	***11,153,914,549.51***	***13,855,582,453.90***	***24.8%***	***42,042,117,546.10***
01	**Agriculture**	**119,210,000.00**	**121,970,939.13**	**243,941,878.26**	**204.6%**	**- 124,731,878.26**
0101	Effective governance of the Agriculture Sector	98,700,000.00	121,373,366.03	242,746,732.06	245.9%	- 144,046,732.06
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	1,195,146.20	14.2%	7,214,853.80
02	**Societal Re-orientation**	**36,000,000.00**	**109,038,486.37**	**123,015,904.32**	**341.7%**	**- 87,015,904.32**
0210	Societal Re-orientation - General	36,000,000.00	109,038,486.37	123,015,904.32	341.7%	- 87,015,904.32
03	**Poverty Alleviation**	**362,821,500.00**	**33,189,703.77**	**113,182,401.76**	**31.2%**	**249,639,098.24**
0310	Poverty Alleviation - General	362,821,500.00	33,189,703.77	113,182,401.76	31.2%	249,639,098.24
04	**Health**	**1,477,410,000.00**	**10,348,262.42**	**25,834,565.15**	**1.7%**	**1,451,575,434.85**
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	9,457,259.41	24,052,559.13	10.6%	202,277,440.87
0405	Provision of adequate and modern health infrastructure for health services delivery	1,058,030,000.00	891,003.01	1,782,006.02	0.2%	1,056,247,993.98
05	**Education**	**6,538,778,500.00**	**477,526,376.72**	**782,059,130.16**	**12.0%**	**5,756,719,369.84**
0501	Effective governance of the education system	2,057,050,000.00	60,360,866.50	92,836,397.38	4.5%	1,964,213,602.62
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	11,584,136.16	44.2%	14,625,863.84
0504	Improved quality of teaching and learning outcomes	538,850,000.00	29,551,841.95	31,301,401.90	5.8%	507,548,598.10
0505	Adequate infrastructure at all levels	3,780,000.00	2,543,513.82	4,977,165.71	131.7%	- 1,197,165.71
0506	Improved education information management system (EIMS)	2,494,438,500.00	379,278,086.37	639,186,862.51	25.6%	1,855,251,637.49
06	**Housing and Urban Development**	**349,290,000.00**	**4,150,252,290.78**	**4,180,289,698.46**	**1196.8%**	**- 3,830,999,698.46**
0610	Housing and Urban Development - General	349,290,000.00	4,150,252,290.78	4,180,289,698.46	1196.8%	- 3,830,999,698.46
07	**Gender**	**252,200,000.00**	**33,390,213.25**	**76,461,731.45**	**30.3%**	**175,738,268.55**
0710	Gender - General	252,200,000.00	33,390,213.25	76,461,731.45	30.3%	175,738,268.55
08	**Youth**	**826,010,000.00**	**159,440,763.99**	**319,707,061.82**	**38.7%**	**506,302,938.18**
0810	Youth - General	826,010,000.00	159,440,763.99	319,707,061.82	38.7%	506,302,938.18
09	**Environmental Improvement**	**1,263,240,000.00**	**1,594,974,208.35**	**1,614,588,124.60**	**127.8%**	**- 351,348,124.60**
0910	Environmental Improvement - General	1,263,240,000.00	1,594,974,208.35	1,614,588,124.60	127.8%	- 351,348,124.60
10	**Water Resources and Rural Development**	**592,380,000.00**	**330,032,619.20**	**385,453,884.98**	**65.1%**	**206,926,115.02**
1010	Water Resources and Rural Deve - General	592,380,000.00	330,032,619.20	385,453,884.98	65.1%	206,926,115.02
11	**Information Communication and Technology**	**489,660,000.00**	**51,037,858.87**	**107,605,301.78**	**22.0%**	**382,054,698.22**
1110	Information Communication and Technology - General	489,660,000.00	51,037,858.87	107,605,301.78	22.0%	382,054,698.22
12	**Growing the Private Sector**	**412,030,000.00**	**20,926,847.55**	**384,153,224.00**	**93.2%**	**27,876,776.00**
1210	Growing the Private Sector - General	412,030,000.00	20,926,847.55	384,153,224.00	93.2%	27,876,776.00
13	**Reform of Government and Governance**	**40,798,980,000.00**	**3,990,203,898.95**	**5,351,405,249.41**	**13.1%**	**35,447,574,750.59**
1310	Reform of Government and Governance - General	40,798,980,000.00	3,990,203,898.95	5,351,405,249.41	13.1%	35,447,574,750.59
14	**Power**	**848,050,000.00**	**55,376,692.66**	**110,753,385.32**	**13.1%**	**737,296,614.68**
1410	Power - General	848,050,000.00	55,376,692.66	110,753,385.32	13.1%	737,296,614.68
17	**Road**	**1,531,640,000.00**	**16,205,387.50**	**37,130,912.43**	**2.4%**	**1,494,509,087.57**
1710	Road - General	1,531,640,000.00	16,205,387.50	37,130,912.43	2.4%	1,494,509,087.57

Table 18: Capital Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***837,944,000,000.00***	***47,334,066,343.88***	***146,922,234,461.75***	***17.5%***	***691,021,765,538.25***
01	**Agriculture**	**81,617,561,000.00**	**1,200,000,000.00**	**2,883,397,359.00**	**3.5%**	**78,734,163,641.00**
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	1,200,000,000.00	2,883,397,359.00	3.9%	70,634,782,641.00
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**	**424,540,747.42**	**10,230,798,104.92**	**38.3%**	**16,481,401,895.08**
0210	Societal Re-orientation - General	26,712,200,000.00	424,540,747.42	10,230,798,104.92	38.3%	16,481,401,895.08
03	**Poverty Alleviation**	**314,290,000.00**	**5,840,000.00**	**5,840,000.00**	**1.9%**	**308,450,000.00**
0310	Poverty Alleviation - General	314,290,000.00	5,840,000.00	5,840,000.00	1.9%	308,450,000.00
04	**Health**	**46,413,871,000.00**	**24,498,050.00**	**695,901,778.00**	**1.5%**	**45,717,969,222.00**
0401	Effective governance of the health system	627,097,000.00	-	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	5.2%	436,075,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	45,176,299,000.00	24,498,050.00	480,001,778.00	1.1%	44,696,297,222.00
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**	**36,030,900,719.35**	**75,270,984,102.78**	**26.4%**	**209,457,100,897.22**
0501	Effective governance of the education system	1,354,759,000.00	15,707,000.00	16,557,000.00	1.2%	1,338,202,000.00
0502	Increase in access, retention, and completion rate at all levels	231,991,000.00	45,845,599.00	345,845,599.00	149.1%	- 113,854,599.00
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	81,991,650.00	81,991,650.00	8.4%	897,798,350.00
0505	Adequate infrastructure at all levels	281,693,739,000.00	35,887,356,470.35	74,016,589,853.78	26.3%	207,677,149,146.22
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**	**606,025,740.00**	**2,121,233,560.00**	**9.2%**	**20,923,413,440.00**
0610	Housing and Urban Development - General	23,044,647,000.00	606,025,740.00	2,121,233,560.00	9.2%	20,923,413,440.00
07	**Gender**	**266,000,000.00**	**-**	**21,579,500.00**	**8.1%**	**244,420,500.00**
0710	Gender - General	266,000,000.00	-	21,579,500.00	8.1%	244,420,500.00
08	**Youth**	**13,639,500,000.00**	**2,300,000.00**	**2,300,000.00**	**0.0%**	**13,637,200,000.00**
0810	Youth - General	13,639,500,000.00	2,300,000.00	2,300,000.00	0.0%	13,637,200,000.00
09	**Environmental Improvement**	**1,249,000,000.00**	**3,365,000.00**	**11,395,000.00**	**0.9%**	**1,237,605,000.00**
0910	Environmental Improvement - General	1,249,000,000.00	3,365,000.00	11,395,000.00	0.9%	1,237,605,000.00
10	**Water Resources and Rural Development**	**23,268,150,000.00**	**204,665,343.62**	**895,445,343.62**	**3.8%**	**22,372,704,656.38**
1010	Water Resources and Rural Deve - General	23,268,150,000.00	204,665,343.62	895,445,343.62	3.8%	22,372,704,656.38
11	**Information Communication and Technology**	**20,605,510,000.00**	**-**	**306,909,940.00**	**1.5%**	**20,298,600,060.00**
1110	Information Communication and Technology - General	20,605,510,000.00	-	306,909,940.00	1.5%	20,298,600,060.00
12	**Growing the Private Sector**	**9,154,400,000.00**	**52,809,000.00**	**1,460,685,692.83**	**16.0%**	**7,693,714,307.17**
1210	Growing the Private Sector - General	9,154,400,000.00	52,809,000.00	1,460,685,692.83	16.0%	7,693,714,307.17
13	**Reform of Government and Governance**	**36,042,806,000.00**	**720,504,691.72**	**6,940,668,824.84**	**19.3%**	**29,102,137,175.16**
1310	Reform of Government and Governance - General	36,042,806,000.00	720,504,691.72	6,940,668,824.84	19.3%	29,102,137,175.16
14	**Power**	**18,615,250,000.00**	**3,000,000.00**	**414,576,899.05**	**2.2%**	**18,200,673,100.95**
1410	Power - General	18,615,250,000.00	3,000,000.00	414,576,899.05	2.2%	18,200,673,100.95
17	**Road**	**231,042,730,000.00**	**7,767,225,400.82**	**43,428,470,505.76**	**18.8%**	**187,614,259,494.24**
1710	Road - General	231,042,730,000.00	7,767,225,400.82	43,428,470,505.76	18.8%	187,614,259,494.24
18	**Airways**	**21,230,000,000.00**	**288,391,650.95**	**2,232,047,850.95**	**10.5%**	**18,997,952,149.05**
1810	Airways - General	21,230,000,000.00	288,391,650.95	2,232,047,850.95	10.5%	18,997,952,149.05

Table 19: Other Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q3 - Other Expenditure by Programme Classification

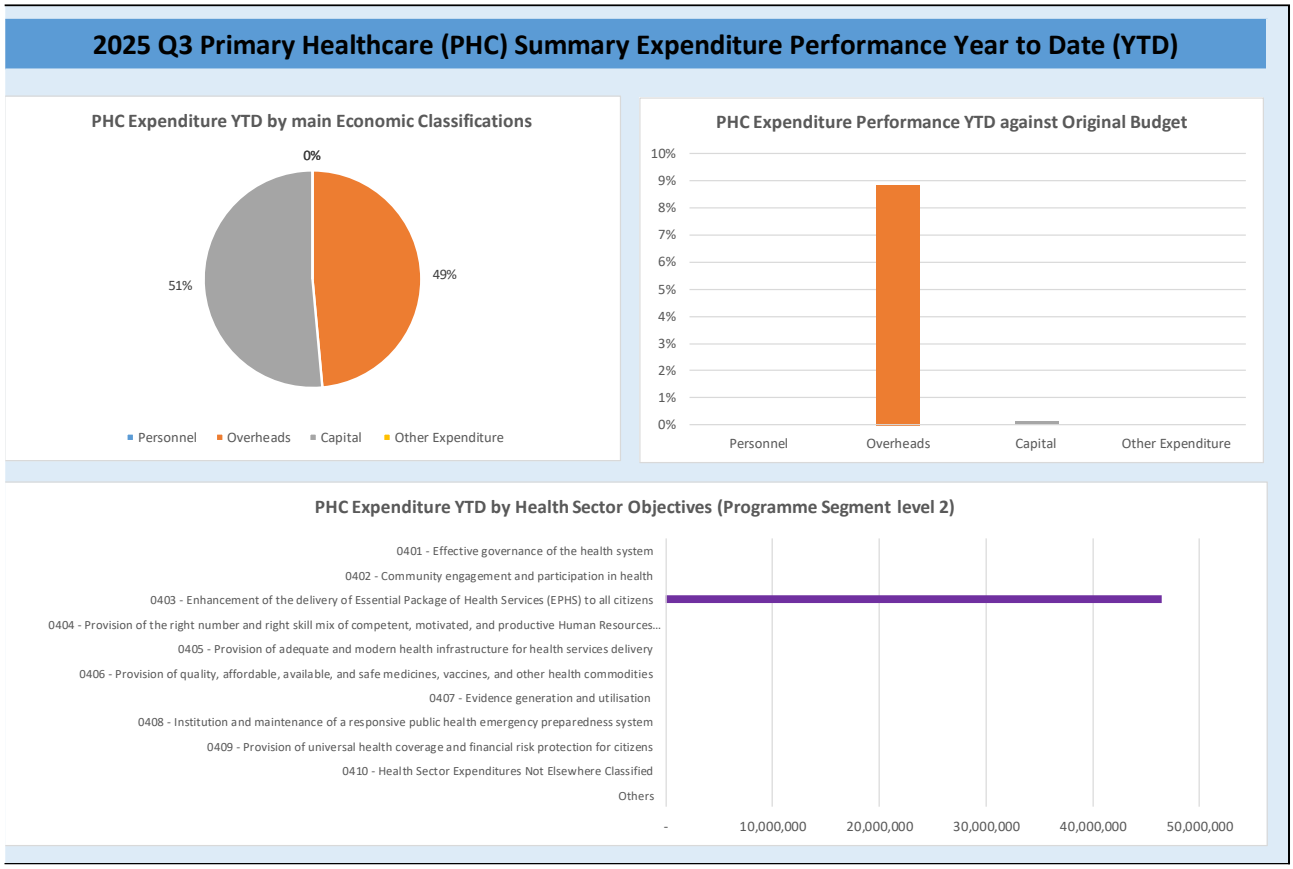
Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***6,288,300,000.00***	***3,252,146,156.42***	***7,757,686,481.17***	***123.4%***	***- 1,469,386,481.17***
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**	**3,252,146,156.42**	**7,757,686,481.17**	**125.7%**	**- 1,587,686,481.17**
1310	Reform of Government and Governance - General	6,170,000,000.00	3,252,146,156.42	7,757,686,481.17	125.7%	- 1,587,686,481.17

3 Primary Healthcare Budget Performance

3.A Overview

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

Figure 2: Summary of Basic Education Budget Performance Year to Date



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	***19,730,456,896.00***	***8,857,674.51***	***46,451,696.23***	***0.2%***	***19,684,005,199.77***
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**	**8,857,674.51**	**46,451,696.23**	**0.2%**	**19,474,005,199.77**
052100000000	**Ministry of Health**	**19,520,456,896.00**	**8,857,674.51**	**46,451,696.23**	**0.2%**	**19,474,005,199.77**
052100300100	Enugu State Primary Healthcare Development Agency	19,465,656,896.00	8,857,674.51	46,451,696.23	0.2%	19,419,205,199.77
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 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	***19,730,456,896.00***	***8,857,674.51***	***46,451,696.23***	***0.2%***	***19,684,005,199.77***
707	**HEALTH**	**19,730,456,896.00**	**8,857,674.51**	**46,451,696.23**	**0.2%**	**19,684,005,199.77**
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**	**8,857,674.51**	**46,451,696.23**	**0.2%**	**19,474,005,199.77**
70741	PUBLIC HEALTH SERVICES	19,520,456,896.00	8,857,674.51	46,451,696.23	0.2%	19,474,005,199.77

Table 22: Primary Healthcare Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	***19,730,456,896.00***	***8,857,674.51***	***46,451,696.23***	***0.2%***	***19,684,005,199.77***
04	**Health**	**19,730,456,896.00**	**8,857,674.51**	**46,451,696.23**	**0.2%**	**19,684,005,199.77**
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	8,857,674.51	46,451,696.23	2.1%	2,119,515,199.77
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 commodi	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 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	**19,730,456,896.00**	**8,857,674.51**	**46,451,696.23**	**0.2%**	**19,684,005,199.77**
2	***EXPENDITURES***	***19,730,456,896.00***	***8,857,674.51***	***46,451,696.23***	***0.2%***	***19,684,005,199.77***
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***	***8,857,674.51***	***22,551,696.23***	***8.8%***	***232,598,303.77***
2202	**OVERHEAD COST**	***255,150,000.00***	***8,857,674.51***	***22,551,696.23***	***8.8%***	***232,598,303.77***
220201	**TRAVEL & TRANSPORT - GENERAL**	**12,000,000.00**	**489,600.00**	**4,182,600.00**	**34.9%**	**7,817,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	-	-	0.0%	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,000,000.00	489,600.00	4,182,600.00	38.0%	6,817,400.00
220202	**UTILITIES - GENERAL**	**3,200,000.00**	**230,000.00**	**689,000.00**	**21.5%**	**2,511,000.00**
22020202	TELEPHONE CHARGES	600,000.00	30,000.00	80,000.00	13.3%	520,000.00
22020203	INTERNET ACCESS CHARGES	2,100,000.00	100,000.00	404,000.00	19.2%	1,696,000.00
22020205	WATER RATES	500,000.00	100,000.00	205,000.00	41.0%	295,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**51,850,000.00**	**1,041,920.00**	**1,374,920.00**	**2.7%**	**50,475,080.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,800,000.00	987,820.00	1,320,820.00	16.9%	6,479,180.00
22020304	MAGAZINES & PERIODICALS	100,000.00	-	-	0.0%	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	11,100.00	11,100.00	2.2%	488,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	43,000.00	43,000.00	1.7%	2,457,000.00
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**	**1,120,500.00**	**5,481,000.00**	**31.5%**	**11,919,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,700,000.00	289,500.00	1,287,500.00	34.8%	2,412,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	-	-	0.0%	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	165,000.00	2,765,000.00	27.7%	7,235,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	335,000.00	457,000.00	30.5%	1,043,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,100,000.00	-	202,000.00	18.4%	898,000.00
22020406	OTHER MAINTENANCE SERVICES	800,000.00	331,000.00	769,500.00	96.2%	30,500.00
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 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220206	**OTHER SERVICES - GENERAL**	**4,300,000.00**	**450,000.00**	**650,000.00**	**15.1%**	**3,650,000.00**
22020601	SECURITY SERVICES	2,000,000.00	300,000.00	390,000.00	19.5%	1,610,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,300,000.00	150,000.00	260,000.00	11.3%	2,040,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**10,500,000.00**	**2,405,980.00**	**6,899,421.22**	**65.7%**	**3,600,578.78**
22020702	INFORMATION TECHNOLOGY CONSULTING	10,500,000.00	2,405,980.00	6,899,421.22	65.7%	3,600,578.78
220208	**FUEL & LUBRICANTS - GENERAL**	**4,100,000.00**	**127,000.00**	**226,500.00**	**5.5%**	**3,873,500.00**
22020801	MOTOR VEHICLE FUEL COST	2,300,000.00	-	35,000.00	1.5%	2,265,000.00
22020803	PLANT / GENERATOR FUEL COST	1,800,000.00	127,000.00	191,500.00	10.6%	1,608,500.00
220209	**FINANCIAL CHARGES - GENERAL**	**100,000.00**	**13,674.51**	**14,255.01**	**14.3%**	**85,744.99**
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	13,674.51	14,255.01	14.3%	85,744.99
220210	**MISCELLANEOUS EXPENSES GENERAL**	**84,100,000.00**	**2,979,000.00**	**3,034,000.00**	**3.6%**	**81,066,000.00**
22021001	REFRESHMENT & MEALS	12,500,000.00	311,200.00	366,200.00	2.9%	12,133,800.00
22021003	PUBLICITY & ADVERTISEMENTS	10,500,000.00	-	-	0.0%	10,500,000.00
22021007	WELFARE PACKAGES	50,500,000.00	67,800.00	67,800.00	0.1%	50,432,200.00
22021014	Annual Budget Defence Expenses & Administration	600,000.00	-	-	0.0%	600,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	2,600,000.00	2,600,000.00	26.0%	7,400,000.00
23	***Capital Expenditure***	***17,856,690,000.00***	***-***	***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***	***4.5%***	***507,790,000.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**531,690,000.00**	**-**	**23,900,000.00**	**4.5%**	**507,790,000.00**
23050101	RESEARCH AND DEVELOPMENT	421,690,000.00	-	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

Table 24: Primary Healthcare Capital Expenditure by Project

Enugu State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

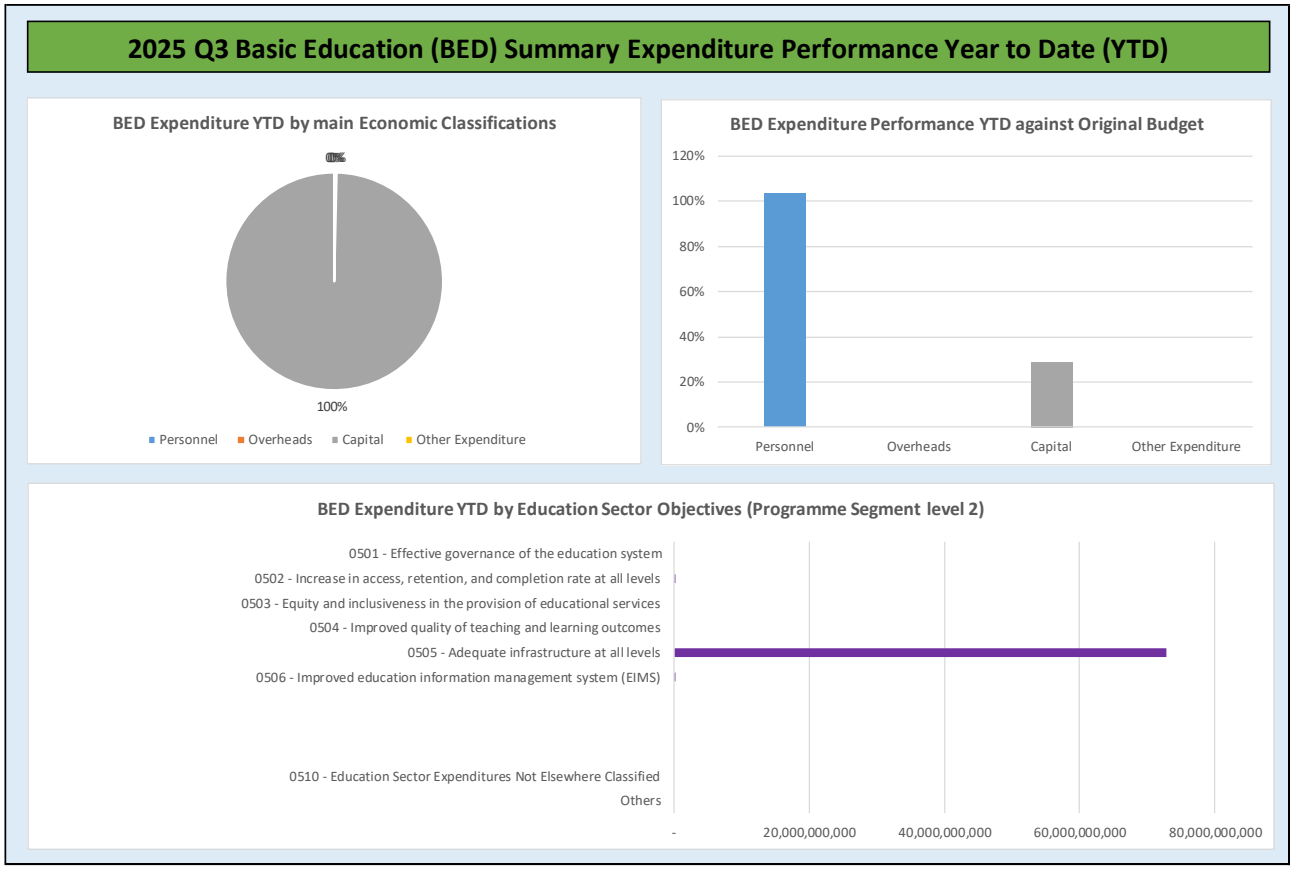
Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
023400100100 - Ministry of Works and Infrastructure	Construction of Nurses Quarters and Perimetre Fencing at Igwebuike Heaslth 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 Deve	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 Deve	National Immunizational Plus Days (NIPDs) Programme	20,000,000.00	-	-	0.0%	20,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Family Planning (FP) Programme (Procurement of LARC insertion Instrument)	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Procurement of Family planning Commodities	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Upgrading, renovation and equiping 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 Deve	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 Deve	Minor Infrastructural maintenance of cold chain Units and surroundings	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Conduct 2023 World Breasfeeding Week and other national nutrition events at the state, LGA and wards in E	20,000,000.00	-	-	0.0%	20,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	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 Deve	Infant & Young Child Feeding (IYCF) Programme	12,000,000.00	-	-	0.0%	12,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	LARC Programme (Organization of a 5-Day Programme on Long Acting Revisible Contraceptives (LARC) in 29	13,000,000.00	-	-	0.0%	13,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Provision of 3No. incenerators in the 3 senatorial zones of the State	150,000,000.00	-	-	0.0%	150,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed PHC	20,000,000.00	-	-	0.0%	20,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	State Counterpart Fund for 260 BHCPF 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 Deve	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 Deve	Procurement and distribution of health commodities to both existing and new CHIPS to improve efficiency	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for 12 mon	4,000,000.00	-	-	0.0%	4,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Advocacy & Technical support for establishment of LEMCHIC in LGAs	4,000,000.00	-	-	0.0%	4,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Matching fund for UNICEF child vitamin foods	200,000,000.00	-	23,900,000.00	12.0%	176,100,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	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 Deve	Cold Chain System (Purchase of WHO prequalified 10 no Freezers for AFP specimen and other cold chain Eq	60,000,000.00	-	-	0.0%	60,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	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 Deve	Procurement of BeMonC Demonstratiobn Equipment	15,000,000.00	-	-	0.0%	15,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	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 Deve	Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopiers & 6	27,000,000.00	-	-	0.0%	27,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 senatorial zon	85,000,000.00	-	-	0.0%	85,000,000.00		
052100300100 - Enugu State Primary Healthcare Deve	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 Deve	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 Q3 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	*255,953,404,440.00*	*35,849,227,970.35*	*73,167,211,353.78*	*28.6%*	*182,786,193,086.22*
050000000000	**Social Sector**	**255,953,404,440.00**	**35,849,227,970.35**	**73,167,211,353.78**	**28.6%**	**182,786,193,086.22**
051700000000	**Ministry of Education**	**255,953,404,440.00**	**35,849,227,970.35**	**73,167,211,353.78**	**28.6%**	**182,786,193,086.22**
051700300100	Enugu State Universal Basic Education Board	255,953,404,440.00	35,849,227,970.35	73,167,211,353.78	28.6%	182,786,193,086.22

Table 26: Basic Education Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2025 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	*255,953,404,440.00*	*35,849,227,970.35*	*73,167,211,353.78*	*28.6%*	*182,786,193,086.22*
709	**EDUCATION**	**255,953,404,440.00**	**35,849,227,970.35**	**73,167,211,353.78**	**28.6%**	**182,786,193,086.22**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**255,953,404,440.00**	**35,849,227,970.35**	**73,167,211,353.78**	**28.6%**	**182,786,193,086.22**
70912	PRIMARY EDUCATION	255,953,404,440.00	35,849,227,970.35	73,167,211,353.78	28.6%	182,786,193,086.22

Table 27: Basic Education Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	*255,953,404,440.00*	*35,849,227,970.35*	*73,167,211,353.78*	*28.6%*	*182,786,193,086.22*
05	**Education**	**255,953,404,440.00**	**35,849,227,970.35**	**73,167,211,353.78**	**28.6%**	**182,786,193,086.22**
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	253,125,000.00	19.2%	1,063,179,440.00
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	35,764,852,970.35	72,894,086,353.78	28.8%	180,496,077,646.22
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 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	255,953,404,440.00	35,849,227,970.35	73,167,211,353.78	28.6%	182,786,193,086.22
2	*EXPENDITURES*	*255,953,404,440.00*	*35,849,227,970.35*	*73,167,211,353.78*	*28.6%*	*182,786,193,086.22*
21	*PERSONNEL COST*	*244,904,440.00*	*84,375,000.00*	*253,125,000.00*	*103.4%*	*- 8,220,560.00*
2101	**SALARY**	***244,904,440.00***	***84,375,000.00***	***253,125,000.00***	***103.4%***	***- 8,220,560.00***
210101	**SALARIES AND WAGES**	**244,904,440.00**	**84,375,000.00**	**253,125,000.00**	**103.4%**	**- 8,220,560.00**
21010101	SALARY	244,904,440.00	84,375,000.00	253,125,000.00	103.4%	- 8,220,560.00
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 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% 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***	***35,764,852,970.35***	***72,914,086,353.78***	***28.6%***	***181,723,013,646.22***
2301	**FIXED ASSETS PURCHASED**	***146,877,394,000.00***	***14,360,000,000.00***	***18,519,700,000.00***	***12.6%***	***128,357,694,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**146,877,394,000.00**	**14,360,000,000.00**	**18,519,700,000.00**	**12.6%**	**128,357,694,000.00**
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	14,360,000,000.00	18,519,700,000.00	12.6%	128,080,800,000.00
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***	***21,404,852,970.35***	***54,374,386,353.78***	***53.5%***	***47,286,730,646.22***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**101,661,117,000.00**	**21,404,852,970.35**	**54,374,386,353.78**	**53.5%**	**47,286,730,646.22**
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	21,404,852,970.35	54,374,386,353.78	53.8%	46,627,530,646.22
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

Table 29: Basic Education Capital Expenditure by Project

Enugu State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**837,944,000,000.00**	**47,334,066,343.88**	**146,922,234,461.75**	**17.5%**	**691,021,765,538.25**	**PHC**	**BED**
051700300100 - Enugu State Universal Basic Educatio	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 Educatio	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 Educatio	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 Educatio	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 Educatio	Procurement of equipment for Enrolment drive campaign on inclusive	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Enugu State Universal Basic Educatio	Renovation of 47 units dilapidated 6 classroom blocks	590,000,000.00	-	-	0.0%	590,000,000.00		
051700300100 - Enugu State Universal Basic Educatio	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 Educatio	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 Educatio	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 Educatio	CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey, 6 cla	100,253,917,000.00	21,404,852,970.35	54,374,386,353.78	54.2%	45,879,530,646.22		
051700300100 - Enugu State Universal Basic Educatio	Equipping of the smart school across the 260 polital wards in the State	146,489,000,000.00	14,360,000,000.00	18,519,700,000.00	12.6%	127,969,300,000.00		
051700300100 - Enugu State Universal Basic Educatio	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 Educatio	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 Educatio	Procurement of 1 No Lawn mower	1,500,000.00	-	-	0.0%	1,500,000.00		
051700300100 - Enugu State Universal Basic Educatio	Extension of solar lighting to all ENSUBEB offices	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Enugu State Universal Basic Educatio	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 Educatio	Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)	99,800,000.00	-	-	0.0%	99,800,000.00		
051700300100 - Enugu State Universal Basic Educatio	Renovation of ENSUBEB Office Complex	250,850,000.00	-	-	0.0%	250,850,000.00		
051700300100 - Enugu State Universal Basic Educatio	Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound	500,000,000.00	-	-	0.0%	500,000,000.00		
051700300100 - Enugu State Universal Basic Educatio	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 Educatio	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 Educatio	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 Educatio	Emergency Management and intervention to Public Basic Schools	200,000,000.00	-	-	0.0%	200,000,000.00		
051700300100 - Enugu State Universal Basic Educatio	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 Educatio	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 Educatio	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 Educatio	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 Educatio	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 Educatio	Procurement and Installation of inverter in ENSUBEB Headquarters	25,000,000.00	-	-	0.0%	25,000,000.00		