

Enugu State Government 2025 Citizens Budget

Exponential Growth and Inclusive Prosperity

Incorporating:

Basic Education Citizens Budget

Primary Healthcare Citizens Budget

Prepared by Ministry of Budget and Planning

Block B State Secretariat Complex

Enugu State, Nigeria

Published: 25th February, 2025

Table of Contents

Budget Policy Overview.....	3
Section 1 Overview of Budget Framework.....	6
Section 2 Where will the money come from?	8
Section 3 What will the money be spent on?	10
Section 4 Who will be spending the Money?	11
Section 5 What are the major Investments being made by the State?	17
Section 6 Which Citizens Nominated Projects have been included in the Budget?.....	19
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens	21
Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?	22
Section 9 Glossary of Terms	25
Annexure 1: Basic Education sector Citizens Budget.....	26
Annexure 2: Primary Healthcare sector Citizens Budget	31

About the Citizens' Budget

The Enugu State 2025 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the Enugu State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Enugu State in the 2025 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2025 Appropriation Law: www.enugustate.gov.ng and www.mbp.en.gov.ng
- Link to 2025 Detailed Budget Publication: www.enugustate.gov.ng and www.mbp.en.gov.ng

This Enugu State 2025 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

Budget Policy Overview

The Enugu State budget for 2025 has been christened “the Budget of Exponential Growth and Inclusive Prosperity” with the government policy focus on the following areas:

- Agriculture and Agro-allied Industrialization – Development of 100,000 (One Hundred Thousand) hectares of land for 3 Special crop processing Agricultural zone and more.
- Energy and Mineral Resources Development – Construction, Extension and Boosting of Electrification Networks in the State including rural communities of the 3 senatorial zones of the State.
- Education and Human Capital Development – Construction and equipping of 260 smart schools across the State and maintenance of existing schools.
- Trade Commerce and Industry Development – Provision of enabling environment for easy of doing business and attract potential investors.
- Creative Industry Development – Provision of infrastructure for industry development in the State
- ICT Industry Development – Digitalization of all State MDAs to international standard
- Urban and Rural Infrastructure – construction and maintenance of roads and bridges across the State.
- Tourism Industry Development – Development of various tourist sites across the State
- Water Resources Development – Provision of safe drinking water at household level at urban and sub urban areas.
- Environmental Sanitation and Waste Disposal – Provision of infrastructure for environmental management and sanitation
- Security and Community Leadership – Provision of security vehicles and other security equipment and employment of other relevant strategies to improve the security situation in the state
- Transport infrastructure – Provision of bus terminals at various locations and four (4) Air crafts for establishment of Enugu Air among others.

In line with these objectives, the government plans to execute the following key projects.

- Completion, equipping and staffing of our 260 Smart, Green basic Schools
- Executing model senior secondary schools in the 17 local government

- Reconstruction and reequipping the Government Technical Schools across the State
- Boosting the capacity of our tertiary schools by enriching their curricula and pedagogy to convert them to experiential teaching/learning.
- Completion of the new Enugu International Hospital
- Renovation, refurbishment and re-equipment of new 260 type II primary Health centres, 22 new cottage hospitals and the various general hospitals across the State.
- Completion of the first phases of the New Enugu City
- Completion of the ICC 5 Star hotel
- Dualisation of the Abakpa -Opi-Nsukka Road, Enugu Airport to Ebonyi Border Road and the completion of the Owo-Amankanu-Ikem Road etc
- Construction of Oduma - Nomeh Road
- Construction of Nome-Mburumbu- Nara - Nkerefi Road
- Construction of Umabi-Ehuche- Achi with spur to Agbudu - ihe- Owelli - Ogugu-Amodu Road and others
- completion of the second transmission line from Ninth Mile to New Market twin tanks
- procurement of Tractors
- Launching new modern farm estate projects across the State: a minimum of 200 hectares of land in each of the 260 wards in the State for the cultivation of staple and cash crops such as Cassava, Soya bean, Maize, peppers, vegetables etc
- Provide access to improved farming inputs, extension services and storage to help manage post-harvest losses
- Establish a Special Agro processing Zone project together with 3 complementary Agro-Transformation Centres in the State.
- Acquisition of four aircrafts
- Concessioning of the Akanu Ibiam international airport
- Construction of an international cargo terminal
- Establishment of new taxi scheme
- Training and equipping the security sector

--

Section 1 Overview of Budget Framework

General Framework

The Enugu State Government approved 2025 budget has a total expenditure outlay of N971,084,000,000.00 (Nine Hundred and Seventy One Billion, Eighty Four Million Naira) only for Fiscal Year 2025. Of this amount, N230,232,000,000.00 (Two Hundred and Thirty Billion, Two Hundred and Thirty Two Million Naira) only is expected to come from the Federal Government as FAAC; N509,947,000,000.00 (Five Hundred and Nine Billion, Nine Hundred and Forty Seven Million Naira) only from Internally Generated Revenue (IGR) and N32,000,000,000.00 (Thirty Two Billion Naira) only as Opening Balance (money remaining in the bank after last year's budget expenditure). N8,302,000,000.00 (Eight Billion, Three Hundred and Two Million Naira) only is expected to come from aid and grants. The budget deficit of N190,603,000,000.00 (One Hundred and Ninety Billion, Six Hundred and Three Million Naira) only exists which is the shortfall of total recurrent revenue plus aid and grants compared to the total budget. Enugu State Government will finance the deficit of N190,603,000,000.00 (One Hundred and Ninety Billion, Six Hundred and Three Million Naira) only through domestic borrowing and foreign loans.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 2 on budget overview.

Figure 1 Financing Framework

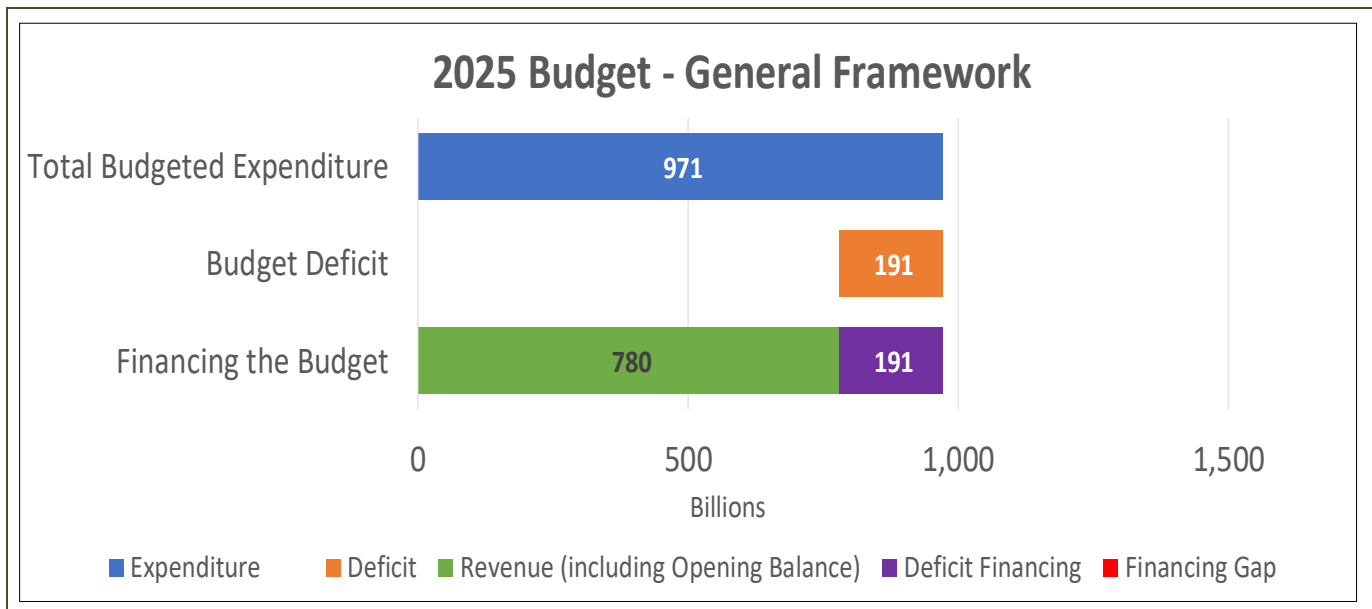
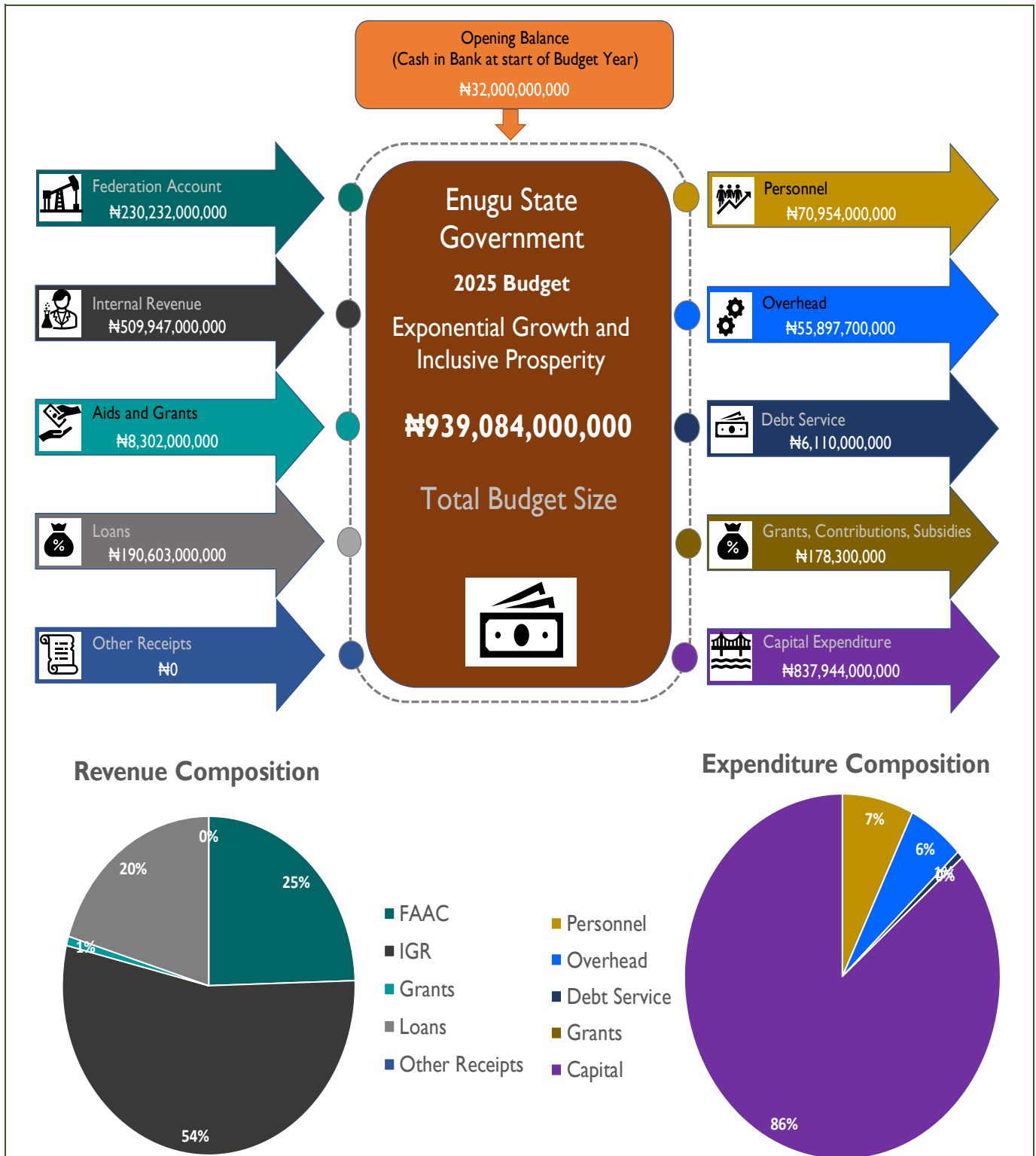


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Enugu State Government anticipate that a total of N230billion will come from Federation Account. The chief sources of Federation Account Receipt include N48.7billion from statutory allocation, VAT N74.9billion and N106.6billion from other FAAC Receipts with opening balance of N32billion.
- Total sum of N509.9billion is projected to be generated internally by the state (IGR), Aids and Grant N8.3billion and N190.6billion from loans.

Table 1 Sources of Revenues

Revenue	2025 Budget
Opening Balance	32,000,000,000
Federation Account	230,232,000,000
Statutory Allocation	48,749,000,000
VAT	74,924,000,000
Other FAAC Receipts	106,559,000,000
Internally Generated Revenues	509,947,000,000
<i>Tax Revenue, of which</i>	<i>52,935,750,000</i>
Tax Revenues - Personal	30,738,000,000
Tax Revenue - Other	22,197,750,000
Non-Tax Revenue	457,011,250,000
Other Sources	198,905,000,000
Aids and Grants	8,302,000,000
Loans	190,603,000,000
Total Revenue (including Opening Balance)	971,084,000,000

Where Does the Money Come from?

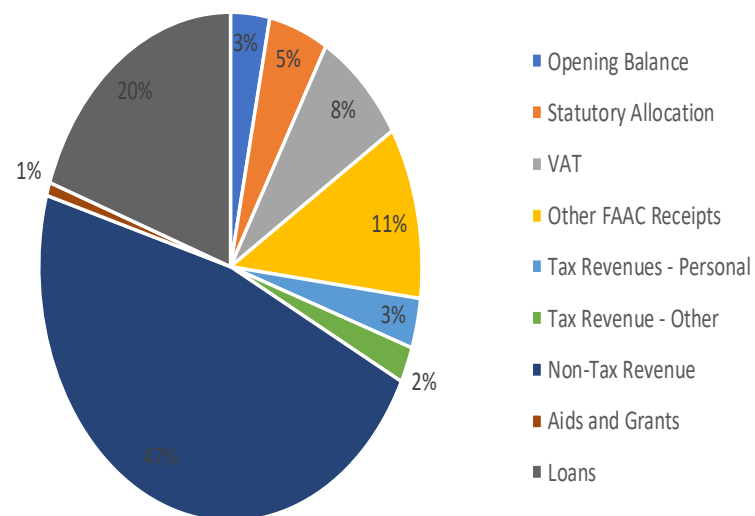


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
Federal Government Grant for Universal Basic Education (UBE)	3,500,000,000	World Bank Grant for Programme for Water, Sanitation and Hygiene	1,000,000,000
Federal Government of Nigerian Grant for Basic Healthcare Provision	2,000,000,000	World Bank Aid for Water Development	500,000,000
Federal Government of Nigerian Grant for Agricultural Transformation	500,000,000	Grants from United Nations International Children Emergency Fund	300,000,000
Grant From UNICEF for nutrition programme	300,000,000		
Local Government Grant for Health Reform Programme (FMCH)	100,000,000		
Others	102,000,000	Others	-
Total Domestic Aids and Grants	6,502,000,000	Total Foreign Aids and Grants	1,800,000,000

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2025 Budget	Source and Purpose	2025 Budget
Loan from Deposit Money Banks	50,000,000,000	World Bank Loan for Special Agro Processing Zone (SAP 2)	50,000,000,000
Federal Government of Nigerian Loan for CARES Programme COVID	5,000,000,000	World Bank Loan for Third National Urban Water Sector Reform Project	36,000,000,000
		World Bank Loan for Rural Access and Agricultural Marketing Project	30,603,000,000
Others	-	World Bank Loan for State Action on Business Environmental Reform	10,000,000,000
Total Domestic Loans	55,000,000,000	World bank loan for Enugu State Livestock Productivity and Resilience	6,000,000,000
		Others	3,000,000,000
		Total Foreign Loans	135,603,000,000

Section 3 What will the money be spent on?

Of the total N971billion, the state government intends to spend N837.9billion (86%) on capital expenditure while the remaining 14% N133.1billion will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities).

Table 4 Nature of Expenditure

Expenditure	2025 Budget
Personnel	70,954,000,000
Salaries, Wages and Allowances	58,067,329,660
Social Contributions	56,670,340
Social Benefits	12,830,000,000
Other Recurrent	62,186,000,000
Overheads	55,897,700,000
Public Debt Charges	6,110,000,000
Others (Grants, Subsidies, Other Transfers)	178,300,000
Capital	837,944,000,000
Total Expenditure (including Contingencies)	971,084,000,000

What will the money be spent on?

The pie chart illustrates the breakdown of the 2025 budget. The largest portion is Capital expenditure at 86%. Recurrent expenditure accounts for the remaining 14%, which is further divided into Salaries, Wages and Allowances (6%), Social Contributions (6%), Social Benefits (1%), and Overheads (1%). Public Debt Charges and Others (Grants, Subsidies, Other Transfers) each represent 0% of the total.

- Salaries, Wages and Allowances
- Social Contributions
- Social Benefits
- Overheads
- Public Debt Charges
- Others (Grants, Subsidies, Other Transfers)
- Capital

Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

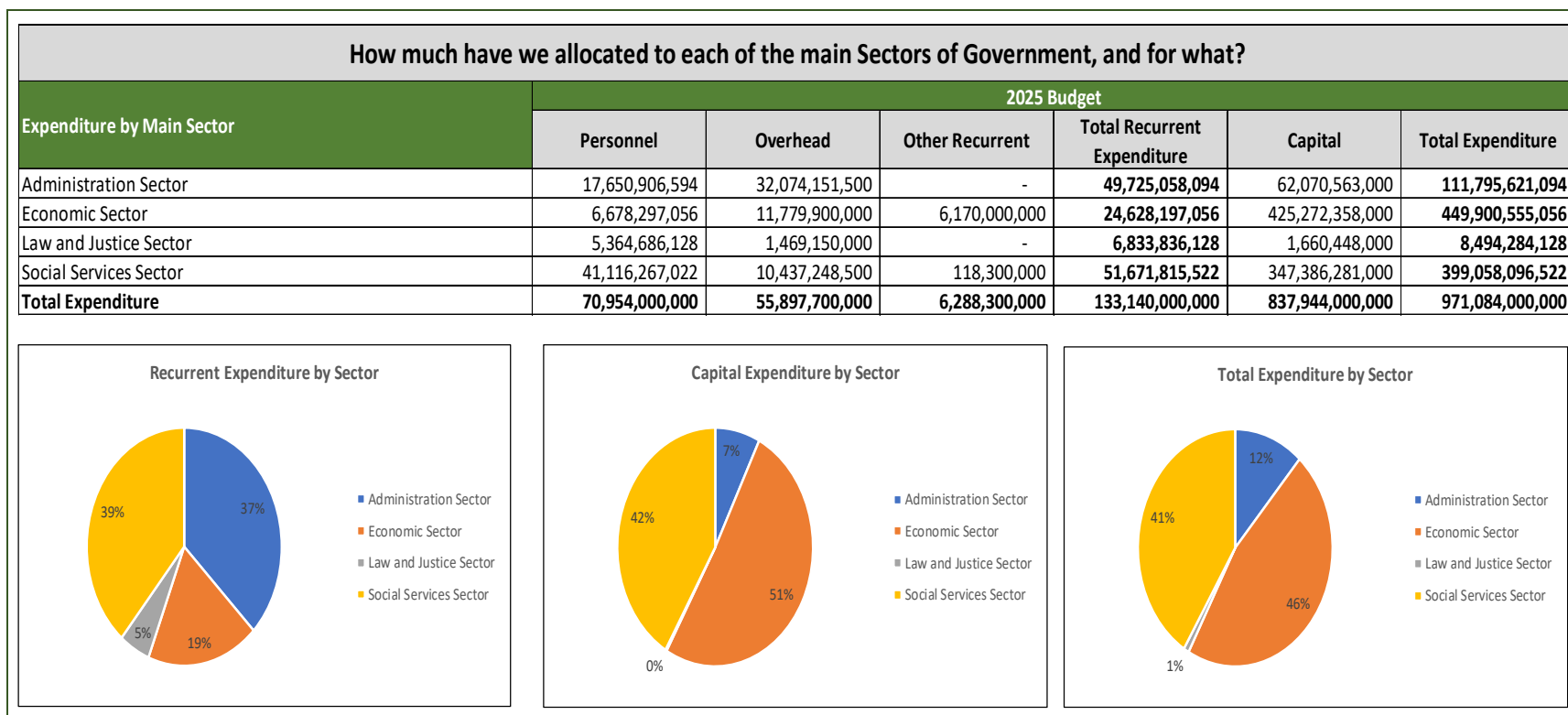


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.725 Billion	N0.344 Billion	N29.224 Billion	N0.529 Billion	N2.222 Billion	N17.651 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N10.391 Billion	N0.374 Billion	N5.365 Billion	N0.78 Billion	N0.903 Billion	N2.446 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.111 Billion	N0.39 Billion	N6.657 Billion	N1.177 Billion	N14.396 Billion	N32.074 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N1.451 Billion	N1.159 Billion	N1.469 Billion	N0.592 Billion	N1.073 Billion	N1.636 Billion

Figure 6 Capital Expenditure by Planning Sector












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N81.501 Billion	N9.154 Billion	N284.728 Billion	N1.336 Billion	N6.627 Billion	N62.071 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N45.831 Billion	N213.12 Billion	N1.66 Billion	N23.268 Billion	N13.869 Billion	N94.779 Billion

Figure 7 Total Expenditure by Planning Sector












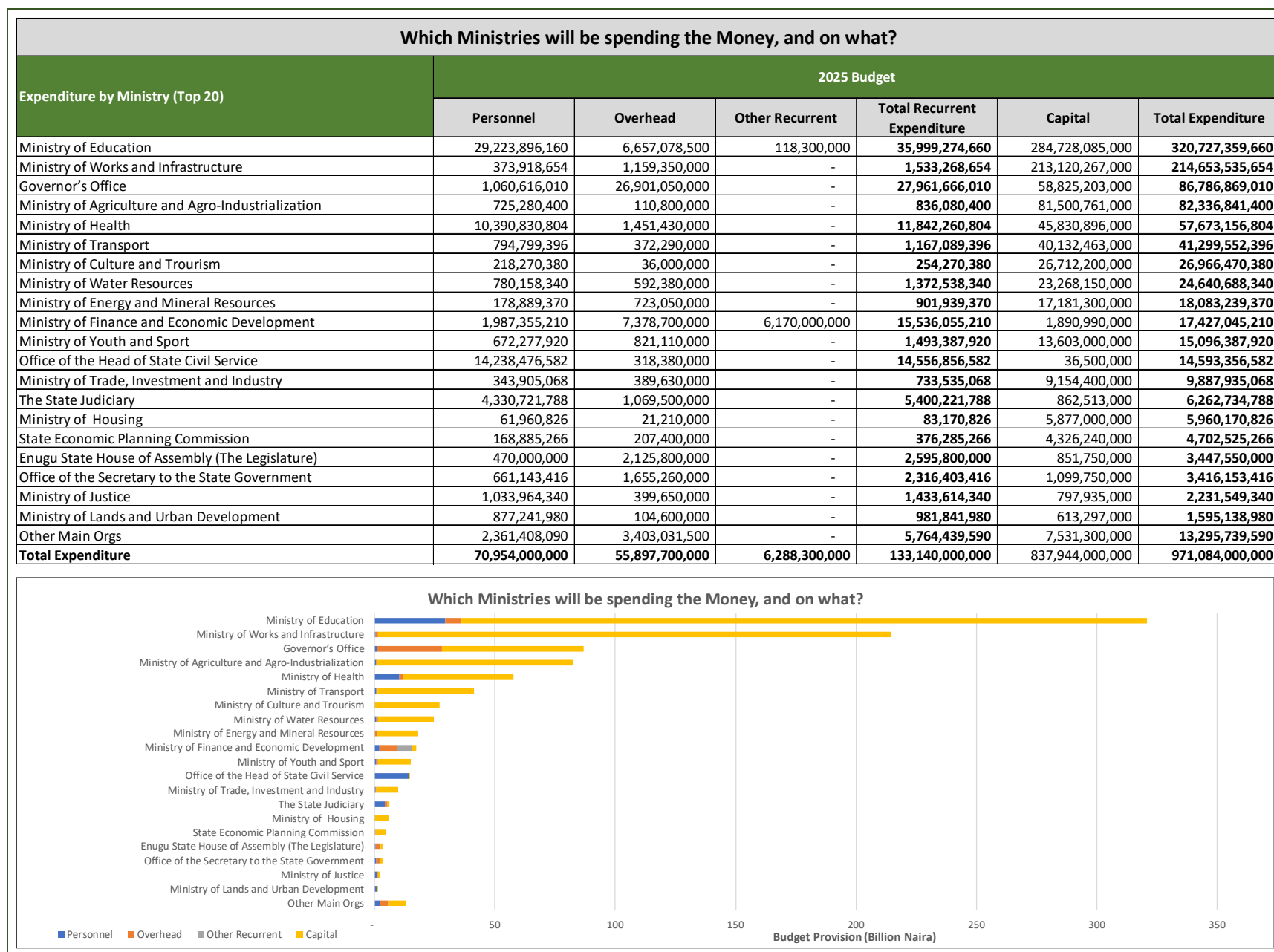
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N82.337 Billion	N9.888 Billion	N320.609 Billion	N3.042 Billion	N23.245 Billion	N111.796 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N57.673 Billion	N214.654 Billion	N8.494 Billion	N24.641 Billion	N15.846 Billion	N98.861 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)



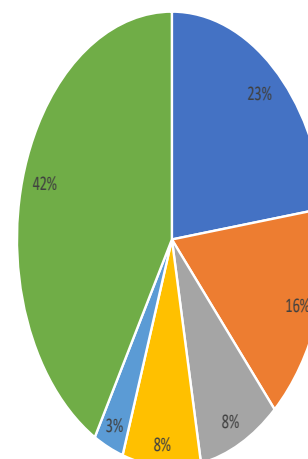
Section 5 What are the major Investments being made by the State?

- Completion, equipping and staffing of our 260 Smart, Green basic Schools
- Executing model senior secondary schools in the 17 local government
- Rebuilding and reequipping the Government Technical Schools across the State
- Boosting the capacity of our tertiary schools by enriching their curricula and pedagogy to convert them to experiential teaching.
- Completion of our new Enugu International Hospital
- Renovation, refurbishment and re-equipment new 260 type II primary Health centres, 22 new cottage hospitals and the various general hospitals across the State.
- Completion of the first phases of the New Enugu City
- Completion of the ICC 5 Star hotel
- Dualisation of the Abakpa -Opi-Nsukka Road, Enugu Airport to Ebonyi Border Road and the completion of the Owo-Amankanu-Ikem Road etc
- Construction of Oduma - Nomeh Road
- Construction of Nome-Mburumbu- Nara - Nkrefi Road
- Construction of Umabi-Ehuche- Achi with spur to Agbudu - ihe- Owelli - Ogugu-Amodu Road and others
- completion of the second transmission line from Ninth Mile to New Market twin tanks
- procurement of Tractors
- Launching new modern farm estate projects across the State: a minimum of 200 hectares of land in each of the 260 wards in the State for the cultivation of staple and cash crops such as Cassava, Soya bean, Maize, peppers, vegetables etc
- Provide access to improved farming inputs, extension services and storage to help manage post-harvest losses
- Establish a Special Agro processing Zone project together with 3 complementary Agro-Transformation Centres in the State.
- Acquisition of four aircrafts
- Concessioning of the Akanu Ibiam international airport
- Construction of an international cargo terminal
- Establishment of new taxi scheme
- Training and equipping the security sector

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
Equipping of the smart school across the 260 political wards in the State	146,489,000,000	#1441800 - STATE WIDE
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursery, 6 classroom block for primary and 6 classroom block for junior secondary in the 250 wards in the 17 LGAs	100,253,917,000	#1441800 - STATE WIDE
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	55,000,000,000	#1441800 - STATE WIDE
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone	52,500,000,000	410400 - ENUGU NORTH
Takeoff Grant for Enugu State Geographical Information System	20,000,000,000	410400 - ENUGU NORTH
CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	20,000,000,000	410400 - ENUGU NORTH
Construction of a five-star hotel at International Conference Centre, Enugu	20,000,000,000	410400 - ENUGU NORTH
Construction of Enugu International Hospital, Rangers Avenue, Enugu State	20,000,000,000	410400 - ENUGU NORTH
Provision of 4 Air crafts for Enugu Air	19,000,000,000	#1441800 - STATE WIDE
Infrastructural Development at Enugu New City	15,000,000,000	410400 - ENUGU NORTH
Procurement of 4 new blocks	12,000,000,000	410400 - ENUGU NORTH
Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools (Structures) 1-No in each of the 3 senatorial zones	10,700,000,000	#1441800 - STATE WIDE
Rollout of a system of actively monitored CCTV cameras across the State	10,000,000,000	410400 - ENUGU NORTH
Construction/Renovation of Public Buildings in Enugu State	10,000,000,000	#1441800 - STATE WIDE
Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	10,000,000,000	1411100 - NKANU EAST
Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way	10,000,000,000	41421300 - NSUKKA
Renovation of Nnamdi Azikiwe Stadium complex	10,000,000,000	410400 - ENUGU NORTH
Construction of smart senior secondary school	10,000,000,000	#1441800 - STATE WIDE
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	#1441800 - STATE WIDE
The construction of new distribution lines from twin tank to new market reservoirs	9,000,000,000	410400 - ENUGU NORTH
Other Projects	268,001,083,000	
Total Capital Expenditure	837,944,000,000	

Top Five Projects



■ Equipping of the smart school across the 260 political wards in the State

■ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursery, 6 classroom block for primary and 6 classroom block for junior secondary in the 250 wards in the 17 LGAs

■ CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State

■ CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone

■ Takeoff Grant for Enugu State Geographical Information System

Section 6 Which Citizens Nominated Projects have been included in the Budget?

Enugu State has made it an annual practice to engage the citizens throughout the budget development process. The state from the start through the government officials and stakeholders organize workshop on budget performance review of previous year and current year as at date. Then, develop Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

Also, town hall meeting (Citizens Budget Engagement) is organised by the Ministry of Budget and Planning for citizens' demands/inputs into the state budget.

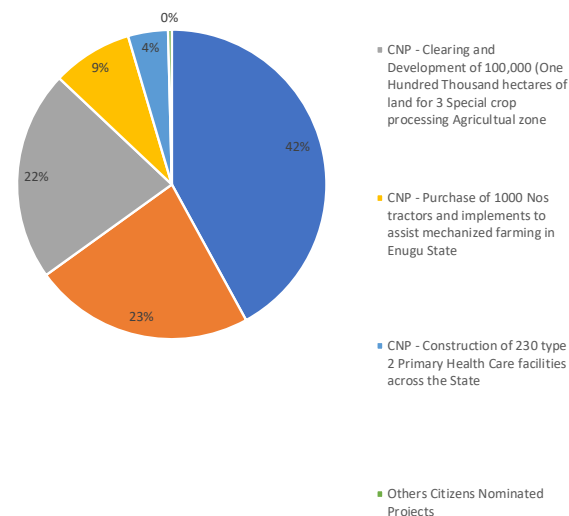
The following are the top five key citizens nominated projects included in the approved budget:

- Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursery, 6 classroom block for primary and 6 classroom block for junior secondary in the 250 wards in the 17 LGAs
- Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State
- Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone
- Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State
- Construction of 230 type 2 Primary Health Care facilities across the State

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey, 6 classroom block for primary and 6 classroom block fro junior secondary in the 250 wards in the 17 LGAs	100,253,917,000	41441800 - STATE WIDE
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	55,000,000,000	41441800 - STATE WIDE
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone	52,500,000,000	41410400 - ENUGU NORTH
CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	20,000,000,000	41410400 - ENUGU NORTH
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	41441800 - STATE WIDE
CNP - State Counterpart Contribution to Sustain Partnership with LGAs	2,000,000,000	41410400 - ENUGU NORTH
CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	1,050,000,000	41441800 - STATE WIDE
CNP - Completion of the construction of International Conference Centre, Enugu	1,000,000,000	41410400 - ENUGU NORTH
CNP - Remodeling and reconstruction of Hotel Presidential Enugu	1,000,000,000	41410400 - ENUGU NORTH
CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe -Umunko road (Earth Road) 15KM Phase in Igbo Etiti/Enugu East LGAs	1,000,000,000	41420700 - IGBO ETITI
CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd, Airport Roundabout- Eke Obinagu Rd, Annunciation Junction - Emene Rd	1,000,000,000	41410300 - ENUGU EAST
CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA	1,000,000,000	41420900 - IGBO EZE SOUTH
CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road	1,000,000,000	41431600 - UDI
CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc water scheme	1,000,000,000	41411100 - NKANU EAST
CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government	500,000,000	41431600 - UDI
CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa-Nowas Junction, Chijioke Agu - John Okwor - New Society, Texaco Bus stop - IFO, Corner Stone/Ugwunwani	500,000,000	41410300 - ENUGU EAST
CNP-Construction of Alulu Road, Trans Ekulu -Local Government Link Road	500,000,000	41410300 - ENUGU EAST
CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road	300,000,000	41411200 - NKANU WEST
CNP - Completion of Construction of Ozi Edem -Akpa Edem – Akpa Ngbada with spur to Akpa Mgbago parish house	300,000,000	41421300 - NSUKKA
CNP- Construction of Amurie Road	300,000,000	41411200 - NKANU WEST
Others Citizens Nominated Projects	887,767,000	
Total Value of Citizens Nominated Projects	251,091,684,000	

Top Five Citizens Nominated Projects



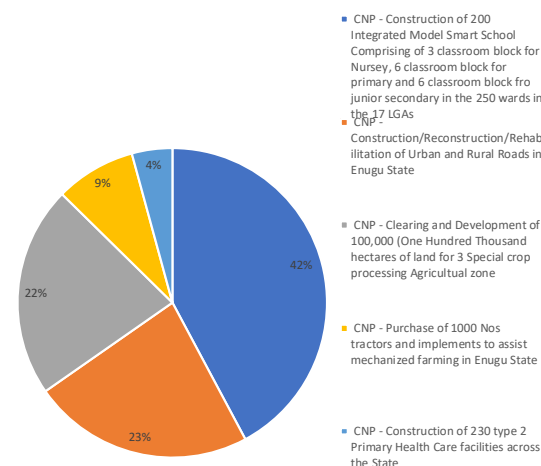
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

Gender and social inclusion are component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Enugu State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Children, Gender Affairs and Social Development, Ministry of Youth and Sports, Ministry of Health and Ministry of Education play a vital role for ensuring inclusiveness in the budget. The sum of N243b was allocated in the approved budget to implement gender and inclusive projects in the 2025 fiscal year.

Table 7 Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2025 Budget	Implementing MDA
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursery, 6 classroom block for primary and 6 classroom block for junior secondary in the 250 wards in the 17 LGAs	100,253,917,000	Ministry of Education
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	55,000,000,000	Ministry of Works and Infrastructure
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultural zone	52,500,000,000	Ministry of Agriculture and Agro-Industrialization
CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	20,000,000,000	Ministry of Agriculture and Agro-Industrialization
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	Enugu State Primary Healthcare Development Agency
CNP - State Counterpart Contribution to Sustain Partnership with LGAs	2,000,000,000	State Economic Planning Commission
CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	1,050,000,000	Enugu State Electrification Agency
CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe -Umunko road (Earth	1,000,000,000	Ministry of Works and Infrastructure
CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA	1,000,000,000	Ministry of Works and Infrastructure
Purchase of food processors for the promotion of Nutrition Relevance in the state through campaigns aimed at changing attitudes and practices of food sharing in favour of mothers and children,	51,000,000	Ministry of Children, Gender Affairs and Social Development
Purchase of 1000 no shelter kits to promote the well-being of sexually Assulated/ Raped victims, Beggars and Lunatics across the state	20,000,000	Ministry of Children, Gender Affairs and Social Development
Purchase of 60 no sewing machine, 40 nos oven, 40 nos gas cooker and 30 nos cake mixer for empowerment of women and girls across the 17 LGAs in the state	20,000,000	Ministry of Children, Gender Affairs and Social Development
Purchase of survey equipment: eg Capi (Mapping and Needs Assessment of PWD, HIV, Widows, OVC, Elderly and Children Homes) across the State	20,000,000	Ministry of Children, Gender Affairs and Social Development
Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Knowledge Immersion Programme for Rural Women(across the 17 LGAs)	20,000,000	Ministry of Children, Gender Affairs and Social Development
Production and printing of WEE Policy	20,000,000	Ministry of Children, Gender Affairs and Social Development
Equipping of rehabilitation centre Emene: 100 no matteras and bed frame, 30 nos blanket, 10 nos sewing machine, 10 no hand machine and 10 no button hole machine	15,000,000	Ministry of Children, Gender Affairs and Social Development
Others GESI Projects	- 243,001,917,000	
Total Value of GESI Responsive Projects	-	

Top Five GESI Responsive Projects



Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Opening Balance	32,000,000,000	11,000,000,000	190.9%	11,000,000,000	190.9%	34,449,639,607	-7.1%
Federation Account	230,232,000,000	120,000,000,000	91.9%	120,000,000,000	91.9%	87,733,389,969	162.4%
Statutory Allocation	48,749,000,000	60,000,000,000	-18.8%	60,000,000,000	-18.8%	11,227,610,760	334.2%
Derivation	-	-		-		-	
VAT	74,924,000,000	44,000,000,000	70.3%	44,000,000,000	70.3%	48,168,731,290	55.5%
Other FAAC Receipts	106,559,000,000	16,000,000,000	566.0%	16,000,000,000	566.0%	28,337,047,918	276.0%
Internally Generated Revenues	509,947,000,000	252,789,000,000	101.7%	252,789,000,000	101.7%	39,983,802,333	1175.4%
Tax Revenue, of which	52,935,750,000	58,193,283,000	-9.0%	58,193,283,000	-9.0%	11,766,463,655	349.9%
Tax Revenues - Personal	30,738,000,000	34,558,933,000	-11.1%	34,558,933,000	-11.1%	4,082,259,425	653.0%
Tax Revenue - Other	22,197,750,000	23,634,350,000	-6.1%	23,634,350,000	-6.1%	7,684,204,230	188.9%
Non-Tax Revenue	457,011,250,000	194,595,717,000	134.9%	194,595,717,000	134.9%	28,217,338,678	1519.6%
Other Sources	198,905,000,000	137,772,386,000	44.4%	137,772,386,000	44.4%	76,721,963,030	159.3%
Aids and Grants	8,302,000,000	34,022,386,000	-75.6%	34,022,386,000	-75.6%	75,331,963,030	-89.0%
Loans	190,603,000,000	103,750,000,000	83.7%	103,750,000,000	83.7%	1,390,000,000	13612.4%
Other Receipts	-	-		-		-	
Total Revenue (including Opening Balance)	971,084,000,000	521,561,386,000	86.2%	521,561,386,000	86.2%	238,888,794,939	306.5%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Personnel	70,954,000,000	57,710,368,000	22.9%	55,780,313,237	27.2%	33,353,553,267	112.7%
Salaries, Wages and Allowances	58,067,329,660	47,468,641,830	22.3%	45,538,587,067	27.5%	26,249,622,303	121.2%
Social Contributions	56,670,340	52,835,170	7.3%	52,835,170	7.3%	-	
Social Benefits	12,830,000,000	10,188,891,000	25.9%	10,188,891,000	25.9%	7,103,930,963	80.6%
Other Recurrent	62,186,000,000	49,516,898,000	25.6%	51,446,952,763	20.9%	10,888,177,646	471.1%
Overheads	55,897,700,000	43,828,798,000	27.5%	45,758,852,763	22.2%	3,950,232,226	1315.0%
Public Debt Charges	6,110,000,000	5,510,000,000	10.9%	5,510,000,000	10.9%	6,928,310,096	-11.8%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	178,300,000	178,100,000	0.1%	178,100,000	0.1%	9,635,324	1750.5%
Capital	837,944,000,000	414,334,120,000	102.2%	414,334,120,000	102.2%	163,566,576,742	412.3%
Other Provisions (Contingency)	-	-		-		-	
Total Expenditure (including Contingencies)	971,084,000,000	521,561,386,000	86.2%	521,561,386,000	86.2%	207,808,307,654	367.3%

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Education	35,999,274,660	24,910,214,355	44.5%	23,986,214,355	50.1%	12,853,704,084	180.1%
Ministry of Works and Infrastructure	1,533,268,654	1,319,809,327	16.2%	1,346,899,327	13.8%	202,868,671	655.8%
Governor's Office	27,961,666,010	20,322,858,005	37.6%	23,583,608,005	18.6%	1,005,131,612	2681.9%
Ministry of Agriculture and Agro-Industrialization	836,080,400	649,240,200	28.8%	691,040,200	21.0%	672,543,325	24.3%
Ministry of Health	11,842,260,804	10,771,237,007	9.9%	10,419,537,007	13.7%	7,518,039,400	57.5%
Ministry of Transport	1,167,089,396	674,480,298	73.0%	1,032,480,298	13.0%	219,844,189	430.9%
Ministry of Culture and Tourism	254,270,380	149,335,190	70.3%	193,415,190	31.5%	177,436,720	43.3%
Ministry of Water Resources	1,372,538,340	1,032,259,170	33.0%	1,742,259,170	-21.2%	240,619,346	470.4%
Ministry of Energy and Mineral Resources	901,939,370	357,444,685	152.3%	367,672,185	145.3%	76,568,482	1078.0%
Ministry of Finance and Economic Development	15,536,055,210	20,632,677,605	-24.7%	18,702,022,842	-16.9%	7,848,146,907	98.0%
Ministry of Youth and Sport	1,493,387,920	1,155,148,960	29.3%	1,255,148,960	19.0%	303,928,462	391.4%
Office of the Head of State Civil Service	14,556,856,582	10,702,118,291	36.0%	10,652,118,291	36.7%	7,683,189,186	89.5%
Ministry of Trade, Investment and Industry	733,535,068	439,652,534	66.8%	436,809,797	67.9%	308,828,028	137.5%
The State Judiciary	5,400,221,788	3,203,360,894	68.6%	2,933,360,894	84.1%	1,421,316,897	279.9%
Ministry of Housing	83,170,826	50,790,413	63.8%	50,790,413	63.8%	35,763,081	132.6%
State Economic Planning Commission	376,285,266	168,242,633	123.7%	174,742,633	115.3%	67,617,876	456.5%
Enugu State House of Assembly (The Legislature)	2,595,800,000	2,374,579,113	9.3%	2,374,579,113	9.3%	286,254,201	806.8%
Office of the Secretary to the State Government	2,316,403,416	2,200,050,535	5.3%	1,610,050,535	43.9%	145,132,357	1496.1%
Ministry of Justice	1,433,614,340	864,632,170	65.8%	814,632,170	76.0%	703,225,954	103.9%
Ministry of Lands and Urban Development	981,841,980	542,720,990	80.9%	570,720,990	72.0%	428,703,521	129.0%
Other Main Orgs	5,764,439,590	4,706,413,625	22.5%	4,289,163,625	34.4%	2,042,868,613	182.2%
Total Expenditure	133,140,000,000	107,227,266,000	24.2%	107,227,266,000	24.2%	44,241,730,912	200.9%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Education	284,728,085,000	134,757,742,647	111.3%	90,423,226,988	214.9%	34,301,123,046	730.1%
Ministry of Works and Infrastructure	213,120,267,000	82,485,147,360	158.4%	210,641,262,519	1.2%	91,586,292,676	132.7%
Governor's Office	58,825,203,000	44,626,975,550	31.8%	25,207,077,550	133.4%	18,693,317,752	214.7%
Ministry of Agriculture and Agro-Industrialization	81,500,761,000	24,384,154,672	234.2%	1,629,154,672	4902.6%	29,800,000	273392.5%
Ministry of Health	45,830,896,000	24,427,661,000	87.6%	9,013,161,000	408.5%	1,605,038,326	2755.4%
Ministry of Transport	40,132,463,000	32,376,506,000	24.0%	59,437,071,000	-32.5%	10,533,114,621	281.0%
Ministry of Culture and Tourism	26,712,200,000	1,649,915,000	1519.0%	2,441,915,000	993.9%	366,000,000	7198.4%
Ministry of Water Resources	23,268,150,000	28,047,250,000	-17.0%	6,914,483,500	236.5%	3,455,285,447	573.4%
Ministry of Energy and Mineral Resources	17,181,300,000	1,297,500,000	1224.2%	607,500,000	2728.2%	1,317,271,833	1204.3%
Ministry of Finance and Economic Development	1,890,990,000	1,506,332,000	25.5%	441,332,000	328.5%	198,200,000	854.1%
Ministry of Youth and Sport	13,603,000,000	1,396,507,000	874.1%	466,507,000	2815.9%	14,024,000	96898.0%
Office of the Head of State Civil Service	36,500,000	24,800,000	47.2%	9,800,000	272.4%	-	-
Ministry of Trade, Investment and Industry	9,154,400,000	1,517,000,000	503.5%	467,000,000	1860.3%	-	-
The State Judiciary	862,513,000	1,077,800,291	-20.0%	322,800,291	167.2%	72,930,430	1082.7%
Ministry of Housing	5,877,000,000	13,625,000,000	-56.9%	955,000,000	515.4%	7,200,000	81525.0%
State Economic Planning Commission	4,326,240,000	6,369,672,000	-32.1%	2,209,672,000	95.8%	5,000,000	86424.8%
Enugu State House of Assembly (The Legislature)	851,750,000	3,857,000,000	-77.9%	495,000,000	72.1%	260,000,000	227.6%
Office of the Secretary to the State Government	1,099,750,000	1,190,150,000	-7.6%	90,150,000	1119.9%	12,720,000	8545.8%
Ministry of Justice	797,935,000	147,843,200	439.7%	97,843,200	715.5%	21,250,000	3655.0%
Ministry of Lands and Urban Development	613,297,000	580,022,480	5.7%	610,022,480	0.5%	29,000,000	2014.8%
Other Main Orgs	7,531,300,000	8,989,140,800	-16.2%	1,854,140,800	306.2%	1,059,008,612	611.2%
Total Expenditure	837,944,000,000	414,334,120,000	102.2%	414,334,120,000	102.2%	163,566,576,742	412.3%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2025 for Total Expenditure compared to what they were allocated and what they actually spent in 2024?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Education	320,727,359,660	159,667,957,002	100.9%	114,409,441,343	180.3%	47,154,827,130	580.2%
Ministry of Works and Infrastructure	214,653,535,654	83,804,956,687	156.1%	211,988,161,846	1.3%	91,789,161,348	133.9%
Governor's Office	86,786,869,010	64,949,833,555	33.6%	48,790,685,555	77.9%	19,698,449,363	340.6%
Ministry of Agriculture and Agro-Industrialization	82,336,841,400	25,033,394,872	228.9%	2,320,194,872	3448.7%	702,343,325	11623.2%
Ministry of Health	57,673,156,804	35,198,898,007	63.8%	19,432,698,007	196.8%	9,123,077,726	532.2%
Ministry of Transport	41,299,552,396	33,050,986,298	25.0%	60,469,551,298	-31.7%	10,752,958,810	284.1%
Ministry of Culture and Tourism	26,966,470,380	1,799,250,190	1398.8%	2,635,330,190	923.3%	543,436,720	4862.2%
Ministry of Water Resources	24,640,688,340	29,079,509,170	-15.3%	8,656,742,670	184.6%	3,695,904,793	566.7%
Ministry of Energy and Mineral Resources	18,083,239,370	1,654,944,685	992.7%	975,172,185	1754.4%	1,393,840,315	1197.4%
Ministry of Finance and Economic Development	17,427,045,210	22,139,009,605	-21.3%	19,143,354,842	-9.0%	8,046,346,907	116.6%
Ministry of Youth and Sport	15,096,387,920	2,551,655,960	491.6%	1,721,655,960	776.9%	317,952,462	4648.0%
Office of the Head of State Civil Service	14,593,356,582	10,726,918,291	36.0%	10,661,918,291	36.9%	7,683,189,186	89.9%
Ministry of Trade, Investment and Industry	9,887,935,068	1,956,652,534	405.3%	903,809,797	994.0%	308,828,028	3101.8%
The State Judiciary	6,262,734,788	4,281,161,185	46.3%	3,256,161,185	92.3%	1,494,247,327	319.1%
Ministry of Housing	5,960,170,826	13,675,790,413	-56.4%	1,005,790,413	492.6%	42,963,081	13772.8%
State Economic Planning Commission	4,702,525,266	6,537,914,633	-28.1%	2,384,414,633	97.2%	72,617,876	6375.7%
Enugu State House of Assembly (The Legislature)	3,447,550,000	6,231,579,113	-44.7%	2,869,579,113	20.1%	546,254,201	531.1%
Office of the Secretary to the State Government	3,416,153,416	3,390,200,535	0.8%	1,700,200,535	100.9%	157,852,357	2064.1%
Ministry of Justice	2,231,549,340	1,012,475,370	120.4%	912,475,370	144.6%	724,475,954	208.0%
Ministry of Lands and Urban Development	1,595,138,980	1,122,743,470	42.1%	1,180,743,470	35.1%	457,703,521	248.5%
Other Main Orgs	13,295,739,590	13,695,554,425	-2.9%	6,143,304,425	116.4%	3,101,877,224	328.6%
Total Expenditure	971,084,000,000	521,561,386,000	86.2%	521,561,386,000	86.2%	207,808,307,654	367.3%

Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	Federal accounts allocation committee. It is a committee that distributes revenue to the Federal, State and Local Governments respectively. The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue generated within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charity organizations and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest. It is sourced locally or from internationally
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated. etc
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services. It is a consumption tax levied on goods and services supplied in Nigeria and imported into Nigeria.

Annexure 1: Basic Education sector Citizens Budget

The Enugu State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the Ministry of Education and Enugu State Universal Basic Education Board (ESUBEB) as well as agency for mass education.

Table 13 Basic Education Expenditure as a proportion of Total Expenditure

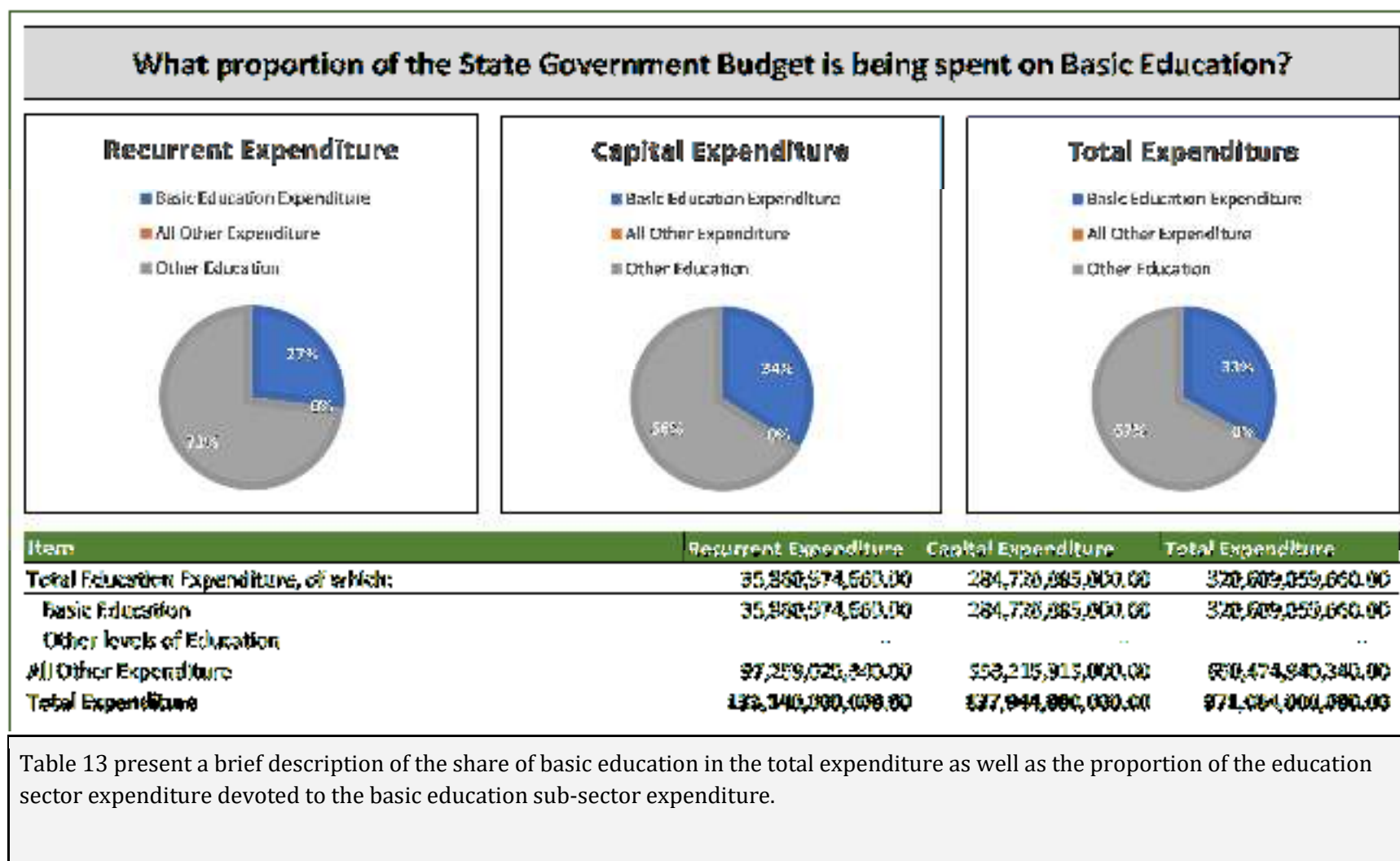


Table 14 Nature of Basic Education Expenditure

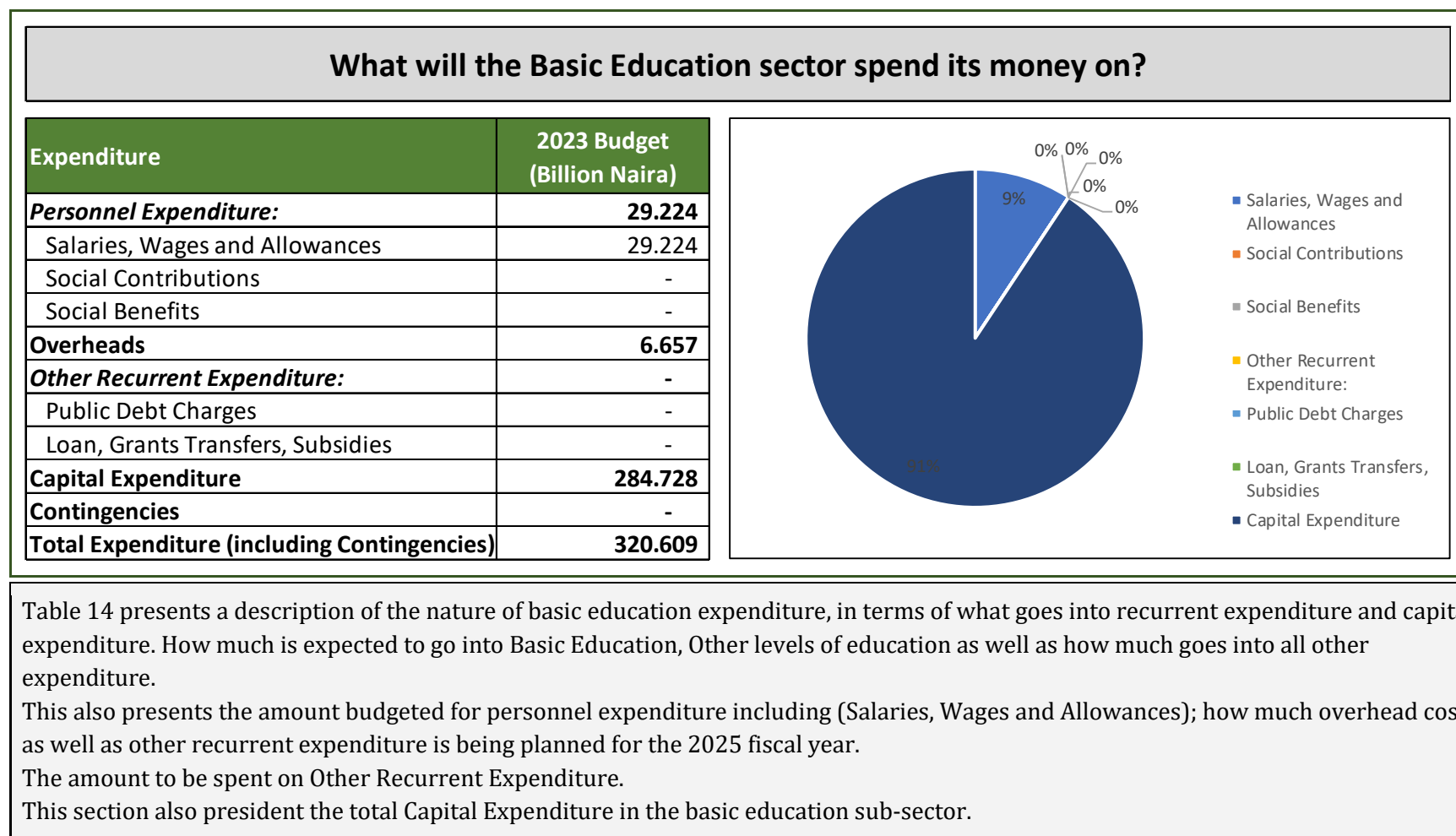
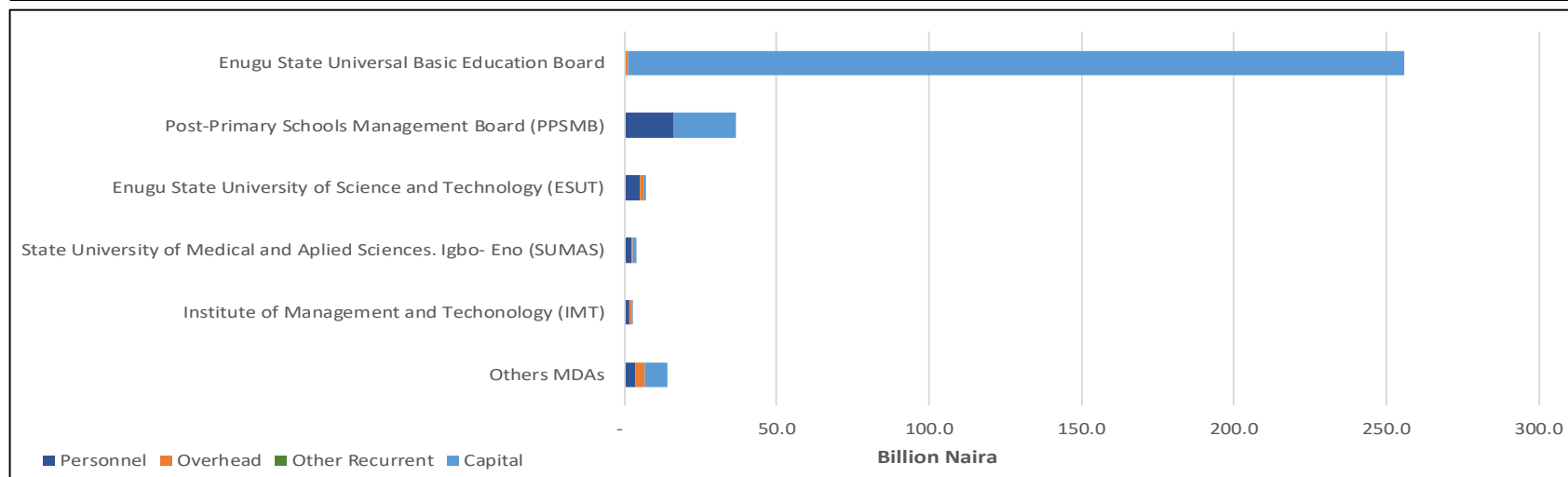


Table 15 Basic Education Expenditure by Administrative Classification**Which Ministries, Departments and Agencies will be spending the Money, and on what?**

Expenditure by MDA (Top 5)	2023 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Enugu State Universal Basic Education Board	0.3	1.1	-	1.3	254.6	256.0
Post-Primary Schools Management Board (PPSMB)	16.0	0.0	-	16.1	20.7	36.8
Enugu State University of Science and Technology (ESUT)	5.1	1.1	-	6.2	0.8	7.0
State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	2.4	0.7	-	3.0	0.9	3.9
Institute of Management and Technology (IMT)	1.8	0.7	-	2.5	0.4	3.0
Others MDAs	3.6	3.0	-	6.7	7.3	14.0
Total Expenditure	29.2	6.7	-	35.9	284.7	320.6



Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead cost and capital expenditure.

Table 16 Projects that Respond to Basic Education Needs

What are the major Capital Investments Projects in the Basic Education sector?			
Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Equipping of the smart school across the 260 polital wards in the State	State Wide	Ongoing	146,489,000,000.00
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom blo	State Wide	Ongoing	100,253,917,000.00
Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools (State Wide	Ongoing	10,700,000,000.00
Construction of smart senior secondary school	State Wide	Ongoing	10,000,000,000.00
2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state	State Wide	Ongoing	3,609,300,000.00
Renovation of 88No dilapidated 5 classroom blocks across the State	State Wide	Ongoing	1,090,947,000.00
Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.	Awgu	Ongoing	1,000,000,000.00
Construction of two storey building for administrative and staff offices	Nsukka	Ongoing	870,000,000.00
Construction of a two storey building for classrooms	Nsukka	Ongoing	620,000,000.00
Renovation of 47 units dilapidated 6 classroom blocks	State Wide	Ongoing	590,000,000.00
Other Projects			9,504,921,000.00
Total Capital Expenditure			284,728,085,000.00

Project	Value (Billion Naira)
Equipping of the smart school across the 260 polital wards in the State	146.489
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom blocks	100.254
Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools	10.700
Construction of smart senior secondary school	10.000
2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state)	3.609
Renovation of 88No dilapidated 5 classroom blocks across the State	1.091
Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities	1.000
Construction of two storey building for administrative and staff offices	0.870
Construction of a two storey building for classrooms	0.620
Renovation of 47 units dilapidated 6 classroom blocks	0.590
Other Projects	0.950

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

Annexure 2: Primary Healthcare sector Citizens Budget

The Enugu State 2025 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2025 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of Enugu State government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

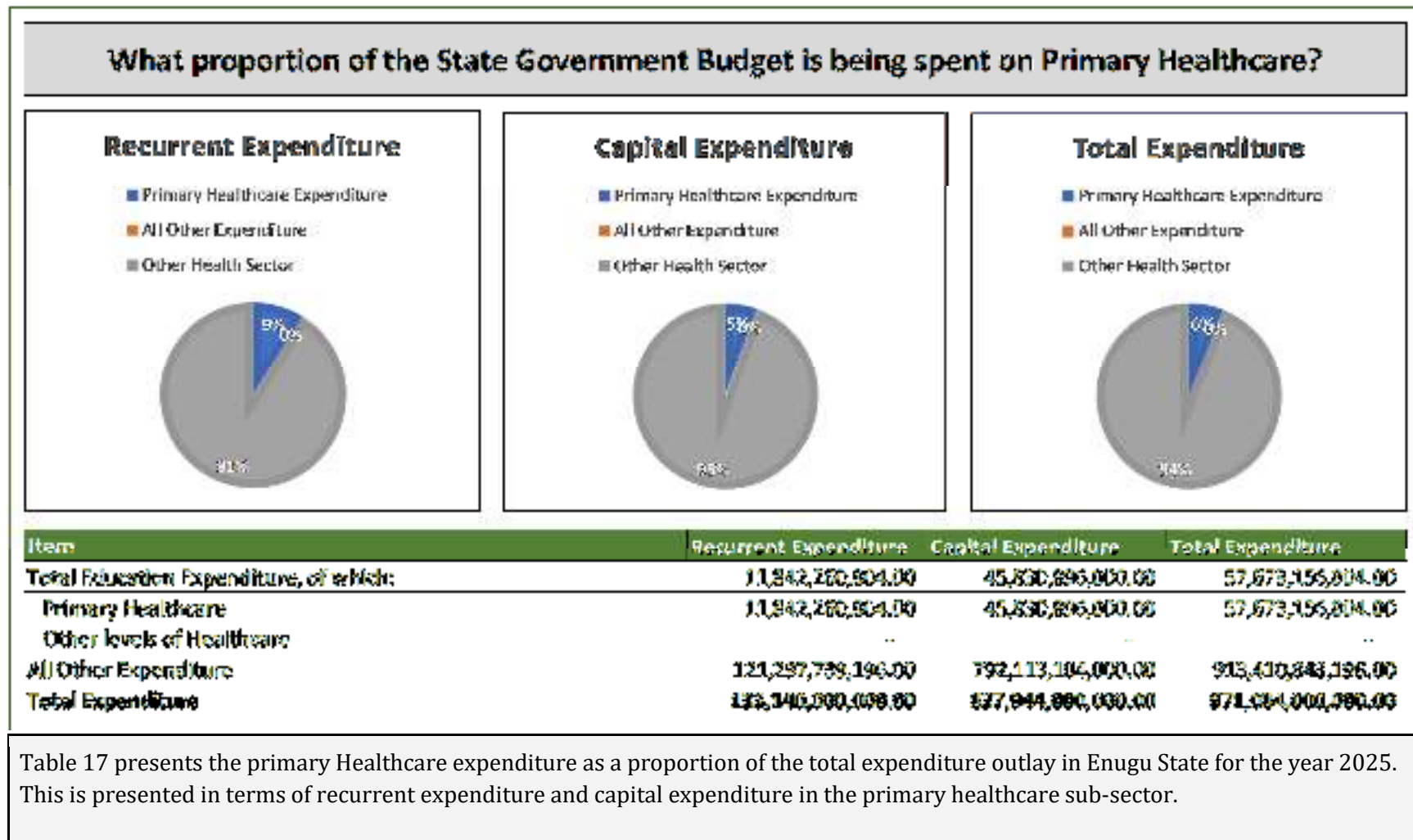


Table 18 Nature of Primary Healthcare Expenditure

What will the Primary Healthcare sector spend its money on?	
Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	10.391
Salaries, Wages and Allowances	10.391
Social Contributions	-
Social Benefits	-
Overheads	1.451
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	45.831
Contingencies	-
Total Expenditure (including Contingencies)	57.673

The pie chart illustrates the distribution of the 2023 budget for the Primary Healthcare sector. The largest portion is Capital Expenditure at 82%, followed by Salaries, Wages and Allowances at 18%. All other categories, including Social Contributions, Social Benefits, Other Recurrent Expenditure, Public Debt Charges, and Loan, Grants Transfers, Subsidies, represent 0% of the total budget.

Table 18 seeks to answer the question; what will the primary healthcare sub-sector spend its money on in the year 2025. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances); how much overhead cost is being planned for the 2025 fiscal year. This section also president the total Capital Expenditure in the primary healthcare sub-sector.

Table 19 Primary Healthcare Expenditure by Administrative Classification

Which Ministries, Departments and Agencies will be spending the Money, and on what?						
Expenditure by MDA (Top 5)	2023 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Ministry of Health	1.0	0.2	-	1.2	21.9	23.2
Enugu State Primary Healthcare Development Agency	1.6	0.2	-	1.8	17.6	19.5
ESUT Teaching Hospital ParkLane, Enugu	5.7	1.0	-	6.7	2.3	9.0
Enugu State Hospitals Management Board (SHB)	2.0	0.0	-	2.0	3.6	5.6
Enugu State Agency for Universal Health Coverage	-	0.1	-	0.1	0.3	0.4
Others MDAs	-	-	-	-	-	-
Total Expenditure	10.4	1.5	-	11.8	45.8	57.7

MDA	Personnel	Overhead	Other Recurrent	Capital	Total
Ministry of Health	1.0	0.2	0.0	21.9	23.2
Enugu State Primary Healthcare Development Agency	1.6	0.2	0.0	17.6	19.5
ESUT Teaching Hospital ParkLane, Enugu	5.7	1.0	0.0	2.3	9.0
Enugu State Hospitals Management Board (SHB)	2.0	0.0	0.0	3.6	5.6
Enugu State Agency for Universal Health Coverage	0.0	0.1	0.0	0.3	0.4
Others MDAs	0.0	0.0	0.0	0.0	0.0

Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead cost and capital expenditure.

Table 20 Projects that Respond to Primary Healthcare Needs

What are the major Capital Investments Projects in the Primary Healthcare sector?			
Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Construction of Enugu International Hospital, Rangers Avenue, Enugu State	Enugu Nor	Ongoing	20,000,000,000.00
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	State Wide	Ongoing	10,000,000,000.00
Equipping of the 229 Type 2 Primary Health Care Facilities across the State	State Wide	Ongoing	4,000,000,000.00
Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs	State Wide	Ongoing	2,000,000,000.00
Purchase of Hospital Equipment for General Surgery/other instruments across cottage a	State Wide	Ongoing	1,757,934,000.00
Upgrading /renovation of 10 cottage Hospitals and 12 General Hospitals.	State Wide	Ongoing	1,500,000,000.00
Construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lect	Enugu Nor	Ongoing	1,000,000,000.00
Upgrading, renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu S	State Wide	Ongoing	540,000,000.00
Establishment of Enugu Blood Service Commission (Construction of building, furnishing)	Enugu Nor	Ongoing	500,000,000.00
Upgrade of 2 No Building at ESUTTH. P Annex Colliery	Enugu Nor	Ongoing	350,000,000.00
Other Projects			4,182,962,000.00
Total Capital Expenditure			45,830,896,000.00

Project	Value (Billion Naira)
Construction of Enugu International Hospital, Rangers Avenue, Enugu...	20.000
CNP - Construction of 230 type 2 Primary Health Care facilities across...	10.000
Equipping of the 229 Type 2 Primary Health Care Facilities across the State	4.000
Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs	2.000
Purchase of Hospital Equipment for General Surgery/other instruments...	1.758
Upgrading /renovation of 10 cottage Hospitals and 12 General Hospitals.	1.500
Construction of 2 Noo. Twin six storey buildings for...	1.000
Upgrading, renovation and equipping of existing PHCs to Type III PHC...	0.540
Establishment of Enugu Blood Service Commission (Construction of...	0.500
Upgrade of 2 No Building at ESUTTH. P Annex Colliery	0.350
Other Projects	4.183

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question 'what are the major capital investment projects in the Primary Healthcare sub-sector' in Enugu State for the 2025 fiscal year.