Enugu State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3 2026

Prepared by
Ministry of Budget and Economic Planning
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 and revised budget appropriation for the year 2026 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organizational unit, and balances against each of the revenue and expenditure appropriations. This Q3 report is assessed against the 2026 Revised budget.

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

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

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

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

During the third quarter of 2026, it became necessary to reallocate funds to accommodate new projects and programmes that emerged during implementation and were not captured in the original budget due to their unforeseen and uncertain nature. This reallocation was also required to strengthen the State Government's capacity to respond promptly to evolving developmental needs and urgent service delivery demands.

In addition, further funding was required to support ongoing projects that were significantly impacted by inflationary pressures and rising costs of materials, labour, logistics, and other operational inputs within the fiscal year. The additional allocation

was aimed at preventing project delays and cost overruns, ensuring continuity of implementation, and enabling the State Government to achieve substantial completion of key projects. This adjustment also promotes prudent resource utilisation and improved budget performance for the remainder of the year.

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

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

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

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

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

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

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21

- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, 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 of 2026 (July–September), a total of ₦124,934,458,906.24 (One Hundred and Twenty-Four Billion, Nine Hundred and Thirty-Four Million, Four Hundred and Fifty-Eight Thousand, Nine Hundred and Six Naira, Twenty-Four Kobo) was received as inflows from recurrent revenue. Of this amount, ₦74,926,193,410.94 (Seventy-Four Billion, Nine Hundred and Twenty-Six Million, One Hundred and Ninety-Three Thousand, Four Hundred and Ten Naira, Ninety-Four Kobo) was received as allocations from the Federation Account, while ₦50,008,265,495.30 (Fifty Billion, Eight Million, Two Hundred and Sixty-Five Thousand, Four Hundred and Ninety-Five Naira, Thirty Kobo) was generated as Internally Generated Revenue (IGR).

No inflows were recorded under capital receipts during the third quarter of 2026 (July–September).

The cumulative recurrent revenue for the period January to September 2026 (Q1, Q2 and Q3) amounted to ₦349,749,404,240.31 (Three Hundred and Forty-Nine Billion, Seven Hundred and Forty-Nine Million, Four Hundred and Four Thousand, Two Hundred and Forty Naira, Thirty-One Kobo) only, representing 27.8% performance against the 2026 Revised Budget. Of this amount, ₦204,121,486,443.34 (Two Hundred and Four Billion, One Hundred and Twenty-One Million, Four Hundred and Eighty-Six Thousand, Four Hundred and Forty-Three Naira, Thirty-Four Kobo) only was received as allocations from the Federation Account, reflecting 52.7% budget performance, while ₦145,627,917,796.97 (One Hundred and Forty-Five Billion, Six Hundred and Twenty-Seven Million, Nine Hundred and Seventeen Thousand, Seven Hundred and Ninety-Six Naira, Ninety-Seven Kobo) only was realized as independent revenue (Internally Generated Revenue – IGR), accounting for 16.7% performance against the 2026 Revised Budget.

The capital receipts from January to September 2026 amounted to ₦23,028,227,533.95 (Twenty-Three Billion, Twenty-Eight Million, Two Hundred and Twenty-Seven Thousand, Five Hundred and Thirty-Three Naira, Ninety-Five Kobo) only, representing 7.0% performance against the 2026 revised budget.

1.C Recurrent Expenditure Performance

The third quarter of 2026 recorded an actual recurrent expenditure of ₦38,905,769,122.92 (Thirty-Eight Billion, Nine Hundred and Five Million, Seven Hundred and Sixty-Nine Thousand, One Hundred and Twenty-Two Naira, Ninety-Two Kobo). This is broken down as follows:

Personnel Cost: Personnel expenditure amounted to ₦11,034,419,660.26 (Eleven Billion, Thirty-Four Million, Four Hundred and Nineteen Thousand, Six Hundred and Sixty Naira, Twenty-Six Kobo).

Other Recurrent Costs: Other recurrent expenditure stood at ₦27,871,349,462.66 (Twenty-Seven Billion, Eight Hundred and Seventy-One Million, Three Hundred and Forty-Nine Thousand, Four Hundred and Sixty-Two Naira, Sixty-Six Kobo).

The total actual recurrent expenditure from January to September 2026 (Q1, Q2 and Q3) was ₦89,804,033,218.60 (Eighty-Nine Billion, Eight Hundred and Four Million, Thirty-Three Thousand, Two Hundred and Eighteen Naira, Sixty Kobo) only, representing 27.9% performance against the 2026 Revised Budget. This comprises ₦35,620,072,305.51 (Thirty-Five Billion, Six Hundred and Twenty Million, Seventy-Two Thousand, Three Hundred and Five Naira, Fifty-One Kobo), representing 21.0% budget performance on personnel costs, and ₦54,183,960,913.09 (Fifty-Four Billion, One Hundred and Eighty-Three Million, Nine Hundred and Sixty Thousand, Nine Hundred and Thirteen Naira, Nine Kobo), representing 35.7% budget performance on other recurrent costs.

1.D Capital Expenditure Performance

The sum of ₦90,387,342,416.69 (Ninety Billion, Three Hundred and Eighty-Seven Million, Three Hundred and Forty-Two Thousand, Four Hundred and Sixteen Naira, Sixty-Nine Kobo) was recorded as capital expenditure during the quarter under review.

Consequently, total actual capital expenditure from January to September 2026 (Q1, Q2 and Q3) stood at ₦208,530,193,153.65 (Two Hundred and Eight Billion, Five Hundred and Thirty Million, One Hundred and Ninety-Three Thousand, One Hundred and Fifty-Three Naira, Sixty-Five Kobo) only, representing 16.1% performance against the 2026 Revised Budget.

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

1.E Conclusions

The Third Quarter Budget Performance Report for 2026 highlights both the revenue and expenditure of the State Government. During the period under review, recurrent revenue and capital receipt performance stood at 27.8% and 7.0% of the revised 2026 budget respectively. In contrast, recurrent and capital expenditure performances were 27.9% and 16.1%, respectively. Overall, total expenditure performance was recorded at 18.7% against the revised budget for the year. However, the figures here do not reflect the entire transactions within the quarter under review as some MDAs were yet to make the required returns as the time of the collation of this report.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

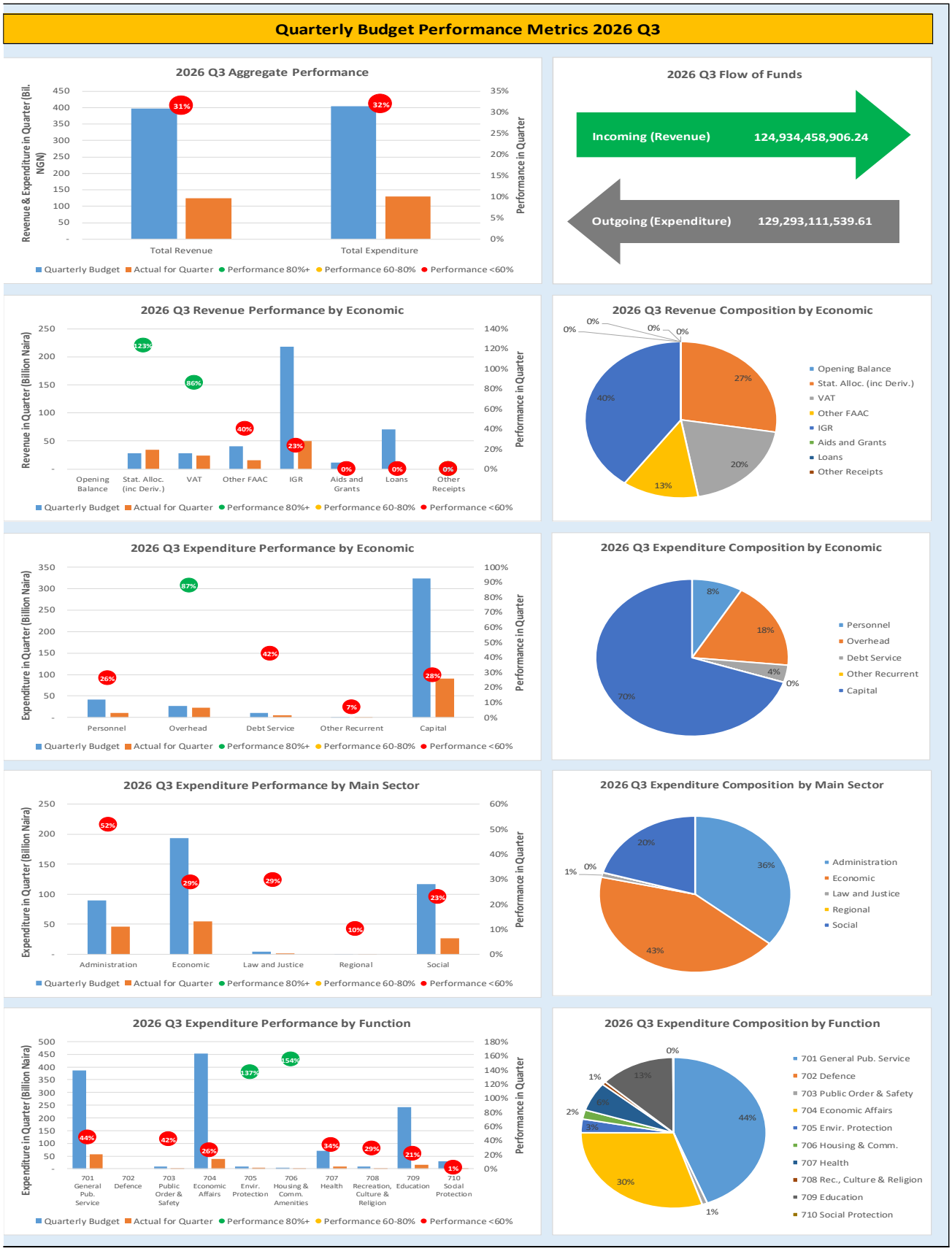
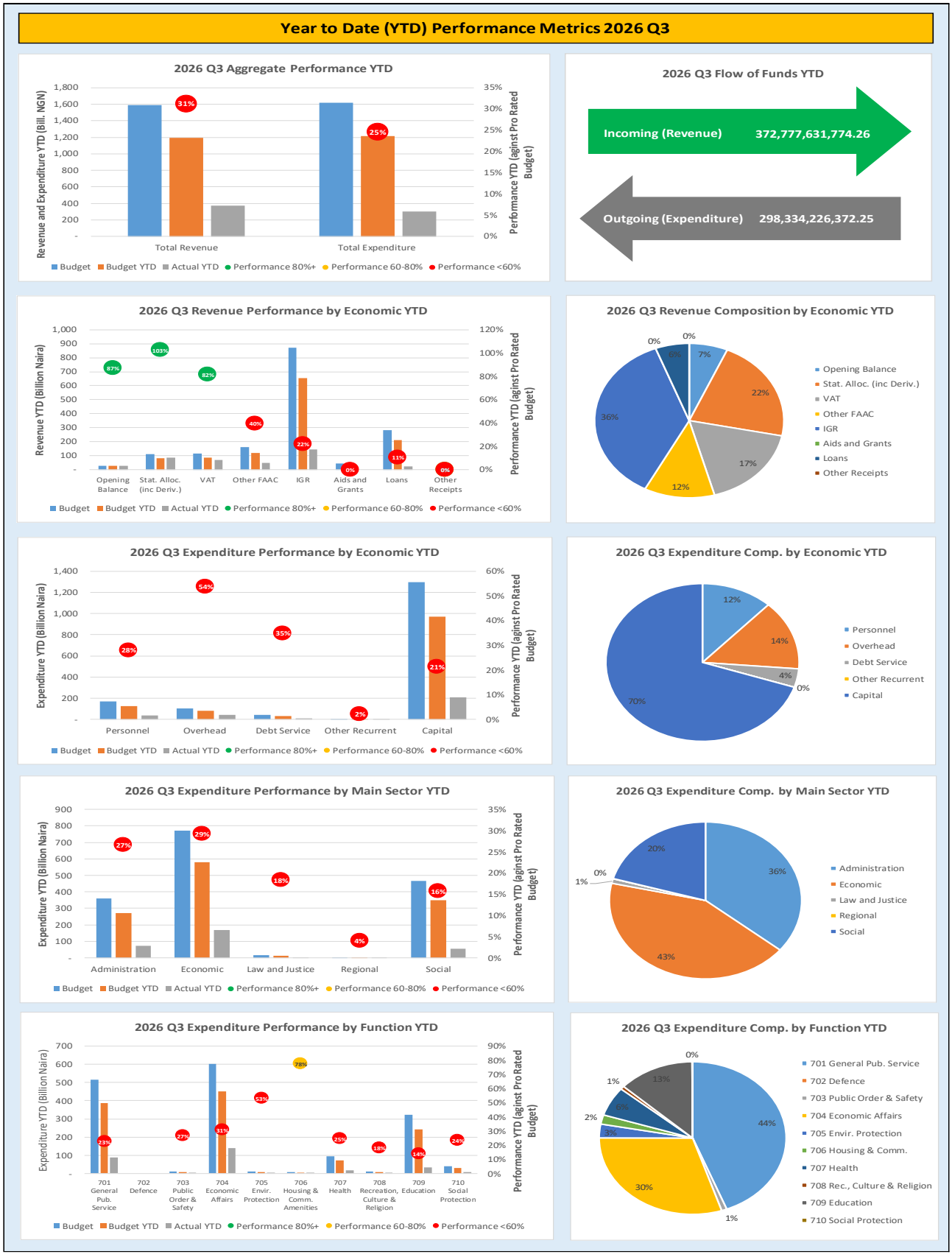


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Enugu State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	**30,000,000,000.00**	**30,000,000,000.00**	**-**	**26,242,465,633.80**	**87.5%**	**3,757,534,366.20**
Recurrent Revenue	**1,257,747,465,000.00**	**1,257,747,465,000.00**	**124,934,458,906.24**	**349,749,404,240.31**	**27.8%**	**907,998,060,759.69**
11 - GOVERNMENT SHARE OF FAAC	387,000,000,000.00	387,000,000,000.00	74,926,193,410.94	204,121,486,443.34	52.7%	182,878,513,556.66
12 - INDEPENDENT REVENUE	870,747,465,000.00	870,747,465,000.00	50,008,265,495.30	145,627,917,796.97	16.7%	725,119,547,203.03
Recurrent Expenditure	**321,305,000,000.00**	**321,305,000,000.00**	**38,905,769,122.92**	**89,804,033,218.60**	**27.9%**	**231,500,966,781.40**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	187,595,350,000.00	169,537,480,000.00	11,034,419,660.26	35,620,072,305.51	21.0%	133,917,407,694.49
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	133,709,650,000.00	151,767,520,000.00	27,871,349,462.66	54,183,960,913.09	35.7%	97,583,559,086.91
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	120,290,150,000.00	106,348,020,000.00	23,261,477,094.73	42,834,139,128.09	40.3%	63,513,880,871.91
OTHER RECURRENT (2203-2209)	13,419,500,000.00	45,419,500,000.00	4,609,872,367.93	11,349,821,785.00	25.0%	34,069,678,215.00
Transfer to Capital Account	**966,442,465,000.00**	**966,442,465,000.00**	**86,028,689,783.32**	**286,187,836,655.51**	**29.6%**	**680,254,628,344.49**
Other Receipts	**329,650,000,000.00**	**329,650,000,000.00**	**-**	**23,028,227,533.95**	**7.0%**	**306,621,772,466.05**
13 - AID AND GRANTS	46,900,000,000.00	46,900,000,000.00	-	-	0.0%	46,900,000,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	282,750,000,000.00	282,750,000,000.00	-	23,028,227,533.95	8.1%	259,721,772,466.05
Capital Expenditure	**1,296,092,465,000.00**	**1,296,092,465,000.00**	**90,387,342,416.69**	**208,530,193,153.65**	**16.1%**	**1,087,562,271,846.35**
23 - Capital Expenditure	1,296,092,465,000.00	1,296,092,465,000.00	90,387,342,416.69	208,530,193,153.65	16.1%	1,087,562,271,846.35
Total Revenue (including OB)	**1,617,397,465,000.00**	**1,617,397,465,000.00**	**124,934,458,906.24**	**399,020,097,408.06**	**24.7%**	**1,218,377,367,591.94**
Total Expenditure	**1,617,397,465,000.00**	**1,617,397,465,000.00**	**129,293,111,539.61**	**298,334,226,372.25**	**18.4%**	**1,319,063,238,627.75**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	***1,587,397,465,000.00***	***1,587,397,465,000.00***	***124,934,458,906.24***	***372,777,631,774.26***	***23.5%***	***1,214,619,833,225.74***
010000000000	**Administration Sector**	**427,014,510,000.00**	**427,014,510,000.00**	**1,574,397,422.69**	**7,950,274,451.96**	**1.9%**	**419,064,235,548.04**
011100000000	**Governor's Office**	**426,797,310,000.00**	**426,797,310,000.00**	**1,265,900,454.56**	**7,543,537,755.45**	**1.8%**	**419,253,772,244.55**
011100100100	Office of the Executive Governor	6,250,000.00	6,250,000.00	18,441,253.65	18,482,253.65	295.7%	- 12,232,253.65
011105300100	State Electricity Regulatory Commission	800,560,000.00	800,560,000.00	-	-	0.0%	800,560,000.00
011105400100	Enugu New City Corporation	320,000,000,000.00	320,000,000,000.00	-	176,536,510.67	0.1%	319,823,463,489.33
011105500100	Enugu State Geographical Information System (ENGIS)	105,990,500,000.00	105,990,500,000.00	1,247,459,200.91	7,348,518,991.13	6.9%	98,641,981,008.87
016100000000	**Office of the Secretary to the State Government**	**103,750,000.00**	**103,750,000.00**	**45,479,834.00**	**100,269,933.53**	**96.6%**	**3,480,066.47**
016100100100	Office of the Secretary to the State Government	103,750,000.00	103,750,000.00	45,479,834.00	100,269,933.53	96.6%	3,480,066.47
012300000000	**Ministry of Information and Communication**	**90,250,000.00**	**90,250,000.00**	**17,753,709.00**	**51,568,471.06**	**57.1%**	**38,681,528.94**
012300100100	Ministry of Information and Communication	500,000.00	500,000.00	-	-	0.0%	500,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	60,300,000.00	60,300,000.00	17,700,509.00	51,382,771.06	85.2%	8,917,228.94
012301300100	Government Printing and Stationery Dept. (Govt. Press)	20,000,000.00	20,000,000.00	53,200.00	108,700.00	0.5%	19,891,300.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	9,450,000.00	9,450,000.00	-	77,000.00	0.8%	9,373,000.00
014000000000	**Auditor General**	**5,300,000.00**	**5,300,000.00**	**10,000.00**	**2,526,244.42**	**47.7%**	**2,773,755.58**
014000100100	Office of the State Auditor General	2,260,000.00	2,260,000.00	10,000.00	1,296,244.42	57.4%	963,755.58
014000200100	Office of the Auditor General for Local Government	3,040,000.00	3,040,000.00	-	1,230,000.00	40.5%	1,810,000.00
014700000000	**Civil Service Commission (CSC)**	**3,600,000.00**	**3,600,000.00**	**-**	**2,780,200.00**	**77.2%**	**819,800.00**
014700100100	Civil Service Commission	3,600,000.00	3,600,000.00	-	2,780,200.00	77.2%	819,800.00
014900000000	**Local Government Service Commission**	**2,000,000.00**	**2,000,000.00**	**242,420,765.65**	**242,475,369.93**	**12123.8%**	**- 240,475,369.93**
014900100100	Local Government Service Commission	2,000,000.00	2,000,000.00	242,420,765.65	242,475,369.93	12123.8%	- 240,475,369.93
014800000000	**Enugu State Independent Electoral Commission**	**2,000,000.00**	**2,000,000.00**	**879,409.48**	**1,209,227.57**	**60.5%**	**790,772.43**
014800100100	Enugu State Independent Electoral Commission	2,000,000.00	2,000,000.00	879,409.48	1,209,227.57	60.5%	790,772.43
016600000000	**Ministry of Human Development and Poverty Eradication**	**10,300,000.00**	**10,300,000.00**	**1,953,250.00**	**5,907,250.00**	**57.4%**	**4,392,750.00**
016600100100	Ministry of Human Development and Poverty Eradication	10,300,000.00	10,300,000.00	1,953,250.00	5,907,250.00	57.4%	4,392,750.00
020000000000	**Economic Sector**	**1,116,719,255,000.00**	**1,116,719,255,000.00**	**120,365,857,684.45**	**344,538,742,529.56**	**30.9%**	**772,180,512,470.44**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**75,247,700,000.00**	**75,247,700,000.00**	**402,000.00**	**13,878,676,500.00**	**18.4%**	**61,369,023,500.00**
021500100100	Ministry of Agriculture and Agro-Industrialization	75,247,700,000.00	75,247,700,000.00	402,000.00	13,878,676,500.00	18.4%	61,369,023,500.00
022000000000	**Ministry of Finance and Economic Development**	**551,310,500,000.00**	**551,310,500,000.00**	**88,491,278,566.44**	**242,705,733,579.36**	**44.0%**	**308,604,766,420.64**
022000100100	Ministry of Finance and Economic Development	280,000,000.00	280,000,000.00	-	15,500.00	0.0%	279,984,500.00
022000700100	Office of the State Accountant- General	487,000,000,000.00	487,000,000,000.00	74,926,193,410.94	204,121,486,443.34	41.9%	282,878,513,556.66
022000800100	Enugu State Internal Revenue Services	63,180,500,000.00	63,180,500,000.00	13,473,007,367.50	38,295,262,560.11	60.6%	24,885,237,439.89
022001200100	Enugu State Gaming/Lotto Commission	850,000,000.00	850,000,000.00	92,077,788.00	288,969,075.91	34.0%	561,030,924.09
022200000000	**Ministry of Trade, Investment and Industry**	**14,224,500,000.00**	**14,224,500,000.00**	**52,310,390.00**	**9,540,427,349.48**	**67.1%**	**4,684,072,650.52**
022200100100	Ministry of Trade, Investment and Industry	3,540,500,000.00	3,540,500,000.00	52,310,390.00	362,080,642.53	10.2%	3,178,419,357.47
022201700100	Enugu State Investment Development Authority	10,600,000,000.00	10,600,000,000.00	-	9,178,227,533.95	86.6%	1,421,772,466.05
022201900100	Enugu Marketing Company	84,000,000.00	84,000,000.00	-	119,173.00	0.1%	83,880,827.00
022800000000	**Ministry of Innovation, Science and Technology**	**2,000,000.00**	**2,000,000.00**	**281,250.00**	**621,750.00**	**31.1%**	**1,378,250.00**
022800100100	Ministry of Innovation, Science and Technology	2,000,000.00	2,000,000.00	281,250.00	621,750.00	31.1%	1,378,250.00
022900000000	**Ministry of Transport**	**100,568,050,000.00**	**100,568,050,000.00**	**28,011,365,924.72**	**59,322,282,724.51**	**59.0%**	**41,245,767,275.49**
022900100100	Ministry of Transport	100,353,550,000.00	100,353,550,000.00	28,011,365,924.72	59,322,122,724.51	59.1%	41,031,427,275.49
022905300200	Coal City Transport Services	214,500,000.00	214,500,000.00	-	160,000.00	0.1%	214,340,000.00
023400000000	**Ministry of Works and Infrastructure**	**77,122,000,000.00**	**77,122,000,000.00**	**19,558,000.00**	**134,931,640.00**	**0.2%**	**76,987,068,360.00**
023400100100	Ministry of Works and Infrastructure	122,000,000.00	122,000,000.00	19,558,000.00	134,931,640.00	110.6%	- 12,931,640.00
023410200100	Rural Access Mobility Project (RAMP)	77,000,000,000.00	77,000,000,000.00	-	-	0.0%	77,000,000,000.00
023600000000	**Ministry of Culture and Tourism**	**645,985,000.00**	**645,985,000.00**	**69,068,651.58**	**472,981,141.76**	**73.2%**	**173,003,858.24**
023600100100	Ministry of Culture and Tourism	6,900,000.00	6,900,000.00	937,500.00	2,150,000.00	31.2%	4,750,000.00
023600100300	International Conference Centre (ICC)	620,000,000.00	620,000,000.00	60,000,000.00	450,390,880.18	72.6%	169,609,119.82
023600400100	Enugu State Council for Arts and Culture	35,000.00	35,000.00	-	-	0.0%	35,000.00
023605200100	Tourism Board	19,050,000.00	19,050,000.00	8,131,151.58	20,440,261.58	107.3%	- 1,390,261.58

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023800000000	**State Economic Planning Commission**	**300,000,000.00**	**300,000,000.00**	**-**	**-**	**0.0%**	**300,000,000.00**
023800100100	State Economic Planning Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
025200000000	**Ministry of Water Resources**	**9,208,970,000.00**	**9,208,970,000.00**	**107,910,637.50**	**253,475,463.33**	**2.8%**	**8,955,494,536.67**
025200100100	Ministry of Water Resources	208,970,000.00	208,970,000.00	2,370,800.00	5,340,000.00	2.6%	203,630,000.00
025210200100	Enugu State Water Corporation	9,000,000,000.00	9,000,000,000.00	105,539,837.50	248,135,463.33	2.8%	8,751,864,536.67
025300000000	**Ministry of Housing**	**129,975,000,000.00**	**129,975,000,000.00**	**3,527,050,414.21**	**17,624,908,531.12**	**13.6%**	**112,350,091,468.88**
025300100100	Ministry of Housing	49,975,000,000.00	49,975,000,000.00	49,943,600.00	217,629,675.00	0.4%	49,757,370,325.00
025301000100	Enugu State Housing Development Corporation	80,000,000,000.00	80,000,000,000.00	3,477,106,814.21	17,407,278,856.12	21.8%	62,592,721,143.88
026000000000	**Ministry of Lands and Urban Development**	**56,550,000.00**	**56,550,000.00**	**17,939,000.00**	**66,401,000.00**	**117.4%**	**- 9,851,000.00**
026000100200	Office of the Surveyor General	56,550,000.00	56,550,000.00	17,939,000.00	66,401,000.00	117.4%	- 9,851,000.00
026400000000	**Ministry of Budget and Planning**	**15,300,000,000.00**	**15,300,000,000.00**	**-**	**-**	**0.0%**	**15,300,000,000.00**
026400100100	Ministry of Budget and Planning	15,300,000,000.00	15,300,000,000.00	-	-	0.0%	15,300,000,000.00
023100000000	**Ministry of Energy and Mineral Resources**	**142,758,000,000.00**	**142,758,000,000.00**	**68,692,850.00**	**538,302,850.00**	**0.4%**	**142,219,697,150.00**
023100100100	Ministry of Energy and Mineral Resources	138,758,000,000.00	138,758,000,000.00	68,692,850.00	538,302,850.00	0.4%	138,219,697,150.00
023100100200	Enugu State Electrification Agency	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
030000000000	**Law and Justice Sector**	**864,685,000.00**	**864,685,000.00**	**246,349,971.29**	**986,134,811.90**	**114.0%**	**- 121,449,811.90**
031800000000	**The State Judiciary**	**837,000,000.00**	**837,000,000.00**	**233,701,585.29**	**955,875,549.90**	**114.2%**	**- 118,875,549.90**
031805100100	Enugu State High Court	794,000,000.00	794,000,000.00	224,422,755.29	895,018,661.12	112.7%	- 101,018,661.12
031805100200	Enugu State Multi Door House	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
031805200100	Customary Court of Appeal	37,000,000.00	37,000,000.00	9,278,830.00	60,856,888.78	164.5%	- 23,856,888.78
032600000000	**Ministry of Justice**	**27,685,000.00**	**27,685,000.00**	**12,648,386.00**	**30,259,262.00**	**109.3%**	**- 2,574,262.00**
032600100100	Ministry of Justice	27,340,000.00	27,340,000.00	12,562,186.00	29,833,362.00	109.1%	- 2,493,362.00
032600700100	Citizens' Rights and Mediation Centre	345,000.00	345,000.00	86,200.00	425,900.00	123.4%	- 80,900.00
040000000000	**Regional**	**655,000,000.00**	**655,000,000.00**	**153,957,108.00**	**559,646,102.00**	**85.4%**	**95,353,898.00**
046500000000	**Enugu Capital Territory Development Authority**	**655,000,000.00**	**655,000,000.00**	**153,957,108.00**	**559,646,102.00**	**85.4%**	**95,353,898.00**
046500100100	Enugu Capital Territory Development Authority	655,000,000.00	655,000,000.00	153,957,108.00	559,646,102.00	85.4%	95,353,898.00
050000000000	**Social Sector**	**42,144,015,000.00**	**42,144,015,000.00**	**2,593,896,719.81**	**18,742,833,878.84**	**44.5%**	**23,401,181,121.16**
051300000000	**Ministry of Youth and Sport**	**10,345,405,000.00**	**10,345,405,000.00**	**180,000.00**	**10,408,192.32**	**0.1%**	**10,334,996,807.68**
051300100100	Ministry of Youth and Sport	10,015,405,000.00	10,015,405,000.00	180,000.00	7,555,000.00	0.1%	10,007,850,000.00
051300200100	Rangers Management Corporation	330,000,000.00	330,000,000.00	-	2,853,192.32	0.9%	327,146,807.68
051400000000	**Ministry of Children, Gender Affairs and Social Developme**	**121,800,000.00**	**121,800,000.00**	**2,231,600.00**	**6,360,600.00**	**5.2%**	**115,439,400.00**
051400100100	Ministry of Children, Gender Affairs and Social Development	121,800,000.00	121,800,000.00	2,231,600.00	6,360,600.00	5.2%	115,439,400.00
051700000000	**Ministry of Education**	**18,113,803,000.00**	**18,113,803,000.00**	**989,405,427.72**	**12,225,592,862.18**	**67.5%**	**5,888,210,137.82**
051700100100	Ministry of Education	226,100,000.00	226,100,000.00	24,717,500.00	229,498,500.00	101.5%	- 3,398,500.00
051700300100	Enugu State Universal Basic Education Board	5,313,800,000.00	5,313,800,000.00	862,969.10	8,502,969.10	0.2%	5,305,297,030.90
051700800100	Enugu State Library Board	1,485,000.00	1,485,000.00	-	536,000.00	36.1%	949,000.00
051700900100	Examinations Development Centre	1,015,300,000.00	1,015,300,000.00	15,914,500.00	475,356,600.00	46.8%	539,943,400.00
051701000100	Agency for Mass Literacy	350,000.00	350,000.00	100,000.00	375,100.00	107.2%	- 25,100.00
051701800100	Enugu State Polytechnic Iwollo	68,263,000.00	68,263,000.00	8,791,946.50	46,705,982.18	68.4%	21,557,017.82
051701900100	Enugu State College of Education (Technical)	156,695,000.00	156,695,000.00	55,064,880.00	143,117,622.50	91.3%	13,577,377.50
051702600100	Enugu State University of Science and Technology (ESUT)	6,595,262,000.00	6,595,262,000.00	399,430,102.00	6,603,478,702.00	100.1%	- 8,216,702.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	130,860,000.00	130,860,000.00	-	7,326,700.00	5.6%	123,533,300.00
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS	860,845,000.00	860,845,000.00	121,092,591.12	1,136,590,731.12	132.0%	- 275,745,731.12
051703100100	Institute of Management and Techonology (IMT)	2,052,069,000.00	2,052,069,000.00	137,884,814.50	1,468,419,814.50	71.6%	583,649,185.50
051705100100	Post-Primary Schools Management Board (PPSMB)	1,220,600,000.00	1,220,600,000.00	144,079,000.00	1,677,289,550.00	137.4%	- 456,689,550.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	49,200,000.00	49,200,000.00	5,668,000.00	18,009,921.28	36.6%	31,190,078.72
051710300100	Enugu State College of Health Technology, Oji River	124,729,000.00	124,729,000.00	6,116,600.00	81,545,250.00	65.4%	43,183,750.00
051710400100	Enugu State College of Nursing Sciences and Health Technology, N	76,365,000.00	76,365,000.00	35,819,522.50	85,361,822.50	111.8%	- 8,996,822.50
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	221,880,000.00	221,880,000.00	33,863,002.00	243,477,597.00	109.7%	- 21,597,597.00
052100000000	**Ministry of Health**	**9,202,954,000.00**	**9,202,954,000.00**	**571,874,661.72**	**3,231,630,059.72**	**35.1%**	**5,971,323,940.28**
052100100100	Ministry of Health	3,084,270,000.00	3,084,270,000.00	18,114,874.00	83,081,374.00	2.7%	3,001,188,626.00
052100300100	Enugu State Primary Healthcare Development Agency	1,670,000,000.00	1,670,000,000.00	-	27,015,012.32	1.6%	1,642,984,987.68
052102600100	ESUT Teaching Hospital ParkLane, Enugu	4,155,584,000.00	4,155,584,000.00	553,753,787.72	3,004,113,295.04	72.3%	1,151,470,704.96
052110200100	Enugu State Hospitals Management Board (SHB)	116,100,000.00	116,100,000.00	6,000.00	117,420,378.36	101.1%	- 1,320,378.36
052110300100	SUMAS Teaching Hospital	177,000,000.00	177,000,000.00	-	-	0.0%	177,000,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
053500000000	**Ministry of Environment and Climent Change**	**4,077,553,000.00**	**4,077,553,000.00**	**940,764,015.37**	**2,980,432,769.62**	**73.1%**	**1,097,120,230.38**
053500100100	Ministry of Environment and Climate Change	434,750,000.00	434,750,000.00	85,021,916.00	359,130,606.24	82.6%	75,619,393.76
053505300100	Enugu State Waste Management Authority (ESWAMA)	2,585,000,000.00	2,585,000,000.00	721,967,165.53	1,897,082,490.87	73.4%	687,917,509.13
053505400100	Forestry Commission	24,990,000.00	24,990,000.00	7,241,000.00	26,799,000.00	107.2%	- 1,809,000.00
053505400200	Enugu State Structures for Signage and Advertisement Agency	1,032,813,000.00	1,032,813,000.00	126,533,933.84	697,420,672.51	67.5%	335,392,327.49
055100000000	**Ministry of Local Government, Rural Development and Ch**	**282,500,000.00**	**282,500,000.00**	**89,441,015.00**	**288,409,395.00**	**102.1%**	**- 5,909,395.00**
055100100100	Ministry of Local Government, Rural Development and Chieftaincy	262,500,000.00	262,500,000.00	83,937,015.00	269,164,795.00	102.5%	- 6,664,795.00
055100200100	Fire Service Department	20,000,000.00	20,000,000.00	5,504,000.00	19,244,600.00	96.2%	755,400.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Enugu State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	***REVENUE***	***1,587,397,465,000.00***	***1,587,397,465,000.00***	***124,934,458,906.24***	***372,777,631,774.26***	***23.5%***	***1,214,619,833,225.74***
11	***GOVERNMENT SHARE OF FAAC***	***387,000,000,000.00***	***387,000,000,000.00***	***74,926,193,410.94***	***204,121,486,443.34***	***52.7%***	***182,878,513,556.66***
1101	**GOVERNMENT SHARE OF FAAC**	***387,000,000,000.00***	***387,000,000,000.00***	***74,926,193,410.94***	***204,121,486,443.34***	***52.7%***	***182,878,513,556.66***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**112,000,000,000.00**	**112,000,000,000.00**	**34,413,871,884.32**	**86,208,294,446.62**	**77.0%**	**25,791,705,553.38**
11010101	STATUTORY ALLOCATION	112,000,000,000.00	112,000,000,000.00	34,413,871,884.32	86,208,294,446.62	77.0%	25,791,705,553.38
110102	**STATE GOVERNMENT SHARE OF VAT**	**114,000,000,000.00**	**114,000,000,000.00**	**24,438,360,933.76**	**69,863,041,091.37**	**61.3%**	**44,136,958,908.63**
11010201	SHARE OF VAT	114,000,000,000.00	114,000,000,000.00	24,438,360,933.76	69,863,041,091.37	61.3%	44,136,958,908.63
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**161,000,000,000.00**	**161,000,000,000.00**	**16,073,960,592.86**	**48,050,150,905.35**	**29.8%**	**112,949,849,094.65**
11010302	Excess Non Oil Revenue	10,000,000,000.00	10,000,000,000.00	-	4,826,711,469.94	48.3%	5,173,288,530.06
11010303	Exchange Gain	6,000,000,000.00	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
11010304	Ecological Fund	5,000,000,000.00	5,000,000,000.00	-	133,662,779.18	2.7%	4,866,337,220.82
11010305	Electronic Money Transfer Levey (EMTL)	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
11010311	Nigeria Liquified Natural Gas (NLNG) Dividend	55,000,000,000.00	55,000,000,000.00	-	-	0.0%	55,000,000,000.00
11010313	State Infrastructure & Security	80,000,000,000.00	80,000,000,000.00	16,073,960,592.86	43,089,776,656.23	53.9%	36,910,223,343.77
12	***INDEPENDENT REVENUE***	***870,747,465,000.00***	***870,747,465,000.00***	***50,008,265,495.30***	***145,627,917,796.97***	***16.7%***	***725,119,547,203.03***
1201	**TAX REVENUE**	***54,849,350,000.00***	***54,849,350,000.00***	***12,254,222,862.39***	***35,987,550,639.09***	***65.6%***	***18,861,799,360.91***
120101	**PERSONAL TAXES**	**31,848,000,000.00**	**31,848,000,000.00**	**9,588,799,465.89**	**19,593,123,900.74**	**61.5%**	**12,254,876,099.26**
12010101	Capital Gains Tax	400,000,000.00	400,000,000.00	5,392,856.59	379,259,920.61	94.8%	20,740,079.39
12010102	Direct Assessment Tax (Current)	11,500,000,000.00	11,500,000,000.00	4,888,166,535.86	7,035,400,727.41	61.2%	4,464,599,272.59
12010103	Direct Assessment Tax (Arrears/Late)	228,000,000.00	228,000,000.00	76,180,560.02	224,794,338.79	98.6%	3,205,661.21
12010104	Pay As You Earn (PAYE) - Federal	9,179,500,000.00	9,179,500,000.00	4,202,781,083.01	7,100,519,129.51	77.4%	2,078,980,870.49
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	700,000,000.00	700,000,000.00	28,748,671.17	83,016,269.78	11.9%	616,983,730.22
12010106	Pay As You Earn (PAYE) - Local Government	500,000,000.00	500,000,000.00	29,886,322.00	31,887,407.37	6.4%	468,112,592.63
12010107	Pay As You Earn (PAYE) - Companies	9,000,000,000.00	9,000,000,000.00	329,377,150.03	4,501,526,647.91	50.0%	4,498,473,352.09
12010109	Penalties on Taxes	30,000,000.00	30,000,000.00	3,161,312.21	5,496,688.11	18.3%	24,503,311.89
12010110	Personal Income on Rent (Rental Income)	310,500,000.00	310,500,000.00	25,104,975.00	231,222,771.25	74.5%	79,277,228.75
120103	**OTHER TAXES**	**23,001,350,000.00**	**23,001,350,000.00**	**2,665,423,396.50**	**16,394,426,738.35**	**71.3%**	**6,606,923,261.65**
12010301	Pools Betting Tax (Current)	900,000.00	900,000.00	-	400,000.00	44.4%	500,000.00
12010303	5% Withholding Tax on Payment to Contractors	852,000,000.00	852,000,000.00	91,241,559.54	688,380,171.31	80.8%	163,619,828.69
12010304	10% Withholding Tax on Dividends	850,000,000.00	850,000,000.00	57,466,014.76	152,483,607.79	17.9%	697,516,392.21
12010305	10% Withholding Tax on Bank Interest	3,000,000,000.00	3,000,000,000.00	577,844,017.94	2,298,310,980.84	76.6%	701,689,019.16
12010306	10% Withholding Tax on Rent	70,000,000.00	70,000,000.00	7,528,000.00	29,192,427.87	41.7%	40,807,572.13
12010307	10% Withholding Tax on Royalty	10,000,000.00	10,000,000.00	-	6,635,735.77	66.4%	3,364,264.23
12010308	10% Withholding Tax on Director's Fees	90,000,000.00	90,000,000.00	10,194,957.92	33,289,567.37	37.0%	56,710,432.63
12010311	STAMP DUTIES	200,000,000.00	200,000,000.00	136,119,515.47	191,708,871.80	95.9%	8,291,128.20
12010312	Enugu State Property and Land Use Tax	14,000,000,000.00	14,000,000,000.00	1,457,246,316.97	12,090,625,902.21	86.4%	1,909,374,097.79
12010314	Mortuary Levy	3,500,000.00	3,500,000.00	818,628.29	3,039,278.29	86.8%	460,721.71
12010315	Infrastructural Development Levy	3,352,950,000.00	3,352,950,000.00	82,671,469.96	543,530,087.42	16.2%	2,809,419,912.58
12010316	10% Withholding Tax on Consultancy	2,000,000.00	2,000,000.00	242,420,765.65	242,475,369.93	12123.8%	- 240,475,369.93
12010317	Sports Betting Proprietors Lucky Tax	500,000,000.00	500,000,000.00	-	64,421,950.00	12.9%	435,578,050.00
12010318	Loto Proprietors Weekly Tax	50,000,000.00	50,000,000.00	1,260,000.00	31,260,000.00	62.5%	18,740,000.00
12010319	Withholding Tax on Liabilities	20,000,000.00	20,000,000.00	612,150.00	18,672,787.75	93.4%	1,327,212.25
1202	**NON-TAX REVENUE**	***815,898,115,000.00***	***815,898,115,000.00***	***37,754,042,632.91***	***109,640,367,157.88***	***13.4%***	***706,257,747,842.12***
120201	**LICENCES - GENERAL**	**2,240,470,000.00**	**2,240,470,000.00**	**325,179,962.00**	**777,482,462.18**	**34.7%**	**1,462,987,537.82**
12020105	RADIO/TELEVISION STATION LICENSES	70,000,000.00	70,000,000.00	10,000,000.00	63,531,519.10	90.8%	6,468,480.90
12020127	TRACTOR HIRING SERVICES	4,000,000.00	4,000,000.00	250,000.00	2,035,000.00	50.9%	1,965,000.00
12020132	MOTOR VEHICLE LICENSES	400,000,000.00	400,000,000.00	206,736,175.00	391,032,648.42	97.8%	8,967,351.58

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020133	DRIVERS' LICENSES	300,000,000.00	300,000,000.00	10,226,500.00	19,733,469.75	6.6%	280,266,530.25
12020136	HEALTH FACILITIES LICENSES	7,500,000.00	7,500,000.00	934,499.00	6,269,624.00	83.6%	1,230,376.00
12020138	Forestry Licenses	1,100,000.00	1,100,000.00	1,255,000.00	2,055,000.00	186.8%	- 955,000.00
12020142	Newspapers Vendors Licence	100,000.00	100,000.00	-	55,000.00	55.0%	45,000.00
12020144	Gaming Licenses (Arrears)	10,000.00	10,000.00	-	5,000.00	50.0%	5,000.00
12020145	Pools Agents Licenses (Current)	200,000.00	200,000.00	-	115,000.00	57.5%	85,000.00
12020146	Pools Agents Licenses (Arrears)	500,000.00	500,000.00	-	300,000.00	60.0%	200,000.00
12020150	Pools Proprietor Licenses	20,000,000.00	20,000,000.00	360,000.00	10,612,337.91	53.1%	9,387,662.09
12020151	Pool Betting and Casino Licenses	15,000,000.00	15,000,000.00	-	13,500,000.00	90.0%	1,500,000.00
12020157	Renewal of Mass Transit Operators Licenses	1,000,000,000.00	1,000,000,000.00	-	81,400,000.00	8.1%	918,600,000.00
12020158	Motorcycle Licenses	50,000,000.00	50,000,000.00	2,550,000.00	20,891,375.00	41.8%	29,108,625.00
12020181	License for Water Producing Companies	1,760,000.00	1,760,000.00	250,000.00	1,519,600.00	86.3%	240,400.00
12020184	Buthers Licences	500,000.00	500,000.00	-	229,500.00	45.9%	270,500.00
12020189	Renewal of License for Water Producing Companies	4,500,000.00	4,500,000.00	1,320,000.00	3,019,600.00	67.1%	1,480,400.00
12020191	Loto Proprietors License	2,500,000.00	2,500,000.00	-	770,000.00	30.8%	1,730,000.00
12020192	Loto Ageat License	20,000,000.00	20,000,000.00	-	16,000,000.00	80.0%	4,000,000.00
12020193	Sport Betting Proprictor s License	15,000,000.00	15,000,000.00	-	7,000,000.00	46.7%	8,000,000.00
12020195	Permit Licences and Concession	327,800,000.00	327,800,000.00	91,297,788.00	137,407,788.00	41.9%	190,392,212.00
120204	**FEES - GENERAL**	**230,390,530,000.00**	**230,390,530,000.00**	**31,533,501,858.10**	**84,735,371,806.73**	**36.8%**	**145,655,158,193.27**
12020401	COURT FEES	827,000,000.00	827,000,000.00	233,701,585.29	948,502,449.90	114.7%	- 121,502,449.90
12020403	Biometric Fees	47,500,000.00	47,500,000.00	-	22,275,424.50	46.9%	25,224,575.50
12020404	TRADE UNION FEES	200,000,000.00	200,000,000.00	17,230,121.82	199,883,088.54	99.9%	116,911.46
12020405	Enugu Air	90,000,000,000.00	90,000,000,000.00	27,424,226,354.90	57,042,710,854.09	63.4%	32,957,289,145.91
12020406	Intracity Mass Transit Buses	2,000,000,000.00	2,000,000,000.00	-	11,810,000.00	0.6%	1,988,190,000.00
12020407	Transport Terminals	1,800,000,000.00	1,800,000,000.00	-	1,126,050,530.00	62.6%	673,949,470.00
12020408	Logistics Hubs	126,000,000.00	126,000,000.00	14,974,200.00	20,494,980.00	16.3%	105,505,020.00
12020409	WEIGHTS & MEASURE FEES	20,000,000.00	20,000,000.00	-	13,000,000.00	65.0%	7,000,000.00
12020410	ELECTRICAL INSPECTORATE FEES	683,900,000.00	683,900,000.00	-	-	0.0%	683,900,000.00
12020412	RESEARCH TESTING FEES	20,000,000.00	20,000,000.00	1,065,000.00	20,565,000.00	102.8%	- 565,000.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
12020414	Water Tanker Vendor Fees	250,000,000.00	250,000,000.00	5,500,000.00	47,277,957.79	18.9%	202,722,042.21
12020415	TRADE TESTING FEES	100,000,000.00	100,000,000.00	-	50,000,000.00	50.0%	50,000,000.00
12020416	Water Connection	15,000,000.00	15,000,000.00	278,300.00	1,633,100.00	10.9%	13,366,900.00
12020417	CONTRACTOR REGISTRATION FEES	587,239,000.00	587,239,000.00	8,473,469.10	64,432,169.10	11.0%	522,806,830.90
12020418	MARRIAGE/ DIVORCE FEES	50,000,000,000.00	50,000,000,000.00	38,692,850.00	38,692,850.00	0.1%	49,961,307,150.00
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	20,000,000,000.00	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
12020420	PILGRIMS WELFARE FEES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
12020421	Consent Fee	427,719,000.00	427,719,000.00	200,000.00	379,772,716.00	88.8%	47,946,284.00
12020422	Survey Fee	959,545,000.00	959,545,000.00	40,270,050.00	146,100,150.00	15.2%	813,444,850.00
12020423	Fencing Fees	610,803,000.00	610,803,000.00	23,875,314.73	29,786,414.73	4.9%	581,016,585.27
12020424	ACCREDITATION FEES	34,700,000.00	34,700,000.00	2,147,650.00	26,819,950.00	77.3%	7,880,050.00
12020425	DISINFECTION OF PRODUCE FEES	100,000,000.00	100,000,000.00	-	19,572,834.17	19.6%	80,427,165.83
12020426	COURT SUMMONS FEES	2,800,000,000.00	2,800,000,000.00	-	2,658,682,677.73	95.0%	141,317,322.27
12020427	TENDER FEES	267,285,000.00	267,285,000.00	64,401,253.65	121,316,458.65	45.4%	145,968,541.35
12020428	FIRE SAFETY CERTIFICATE FEES	520,000.00	520,000.00	120,000.00	520,000.00	100.0%	-
12020429	Plan Approval Fee	566,034,000.00	566,034,000.00	47,574,984.00	196,092,794.00	34.6%	369,941,206.00
12020430	PROFESSIONAL REGISTRATION FEES	200,000.00	200,000.00	-	150,000.00	75.0%	50,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	19,500,000.00	19,500,000.00	7,376,000.00	18,350,000.00	94.1%	1,150,000.00
12020432	Postgraduate Ph.D. Fees	498,078,000.00	498,078,000.00	-	498,000,000.00	100.0%	78,000.00
12020433	Development Levy (Other Programme)	642,300,000.00	642,300,000.00	399,430,102.00	745,263,102.00	116.0%	- 102,963,102.00
12020434	Sanitation Fees	2,100,000,000.00	2,100,000,000.00	683,487,265.53	1,477,184,331.75	70.3%	622,815,668.25
12020435	Signages Fee	37,540,000.00	37,540,000.00	14,064,000.00	34,531,638.21	92.0%	3,008,361.79
12020436	BILL BOARD ADVERTISEMENT FEES	110,500,000.00	110,500,000.00	305,000.00	101,280,000.00	91.7%	9,220,000.00
12020437	DEEDS REGISTRATION FEES	93,670,000.00	93,670,000.00	-	-	0.0%	93,670,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	600,000,000.00	600,000,000.00	153,957,108.00	533,461,126.00	88.9%	66,538,874.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020439	AGENCY FEES	1,000,000,000.00	1,000,000,000.00	8,059,500.00	108,059,500.00	10.8%	891,940,500.00
12020440	MEDICAL CONSULTANCY FEES	9,200,000.00	9,200,000.00	410,601.00	8,910,601.00	96.9%	289,399.00
12020441	LABORATORY FEES	470,960,000.00	470,960,000.00	100,000,000.00	430,397,008.00	91.4%	40,562,992.00
12020442	ASSOCIATION FEES	15,001,000.00	15,001,000.00	3,000,000.00	15,000,000.00	100.0%	1,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	331,130,000.00	331,130,000.00	-	-	0.0%	331,130,000.00
12020444	BURIAL FEES	247,697,000.00	247,697,000.00	-	247,000,000.00	99.7%	697,000.00
12020445	CHANGE OF OWNERSHIP FEES	97,324,000.00	97,324,000.00	-	97,000,000.00	99.7%	324,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	38,200,000.00	38,200,000.00	134,000.00	12,614,000.00	33.0%	25,586,000.00
12020448	DEVELOPMENT LEVIES	1,668,625,000.00	1,668,625,000.00	12,743,529.12	1,075,564,573.12	64.5%	593,060,426.88
12020449	BUSINESS/TRADE OPERATING FEES	39,800,000.00	39,800,000.00	3,397,500.00	29,036,100.00	73.0%	10,763,900.00
12020450	INSPECTION FEES	622,440,000.00	622,440,000.00	4,347,300.00	53,936,280.00	8.7%	568,503,720.00
12020451	TIMBER & FOREST FEES	28,720,000,000.00	28,720,000,000.00	-	177,840,000.00	0.6%	28,542,160,000.00
12020452	EXAMINATION FEES	2,345,094,000.00	2,345,094,000.00	167,669,502.00	2,221,400,023.28	94.7%	123,693,976.72
12020453	APPLICATIONS FEES	355,351,000.00	355,351,000.00	83,895,020.00	100,325,920.00	28.2%	255,025,080.00
12020454	PARKING FEES	957,000,000.00	957,000,000.00	456,146,870.52	491,808,997.13	51.4%	465,191,002.87
12020455	Registration of Motor Vehicles Fees	200,000,000.00	200,000,000.00	52,505,239.20	133,240,681.32	66.6%	66,759,318.68
12020456	Road Trafic Exam Fees	2,000,000.00	2,000,000.00	1,000,000.00	1,258,563.29	62.9%	741,436.71
12020457	Motor Vehicle New Number Plates	800,000,000.00	800,000,000.00	200,050,000.00	785,051,416.18	98.1%	14,948,583.82
12020458	Fees for Installation of Signals	406,994,000.00	406,994,000.00	1,000,000.00	406,500,000.00	99.9%	494,000.00
12020459	Advert Fees from Bus Shelter	97,185,000.00	97,185,000.00	-	95,000,000.00	97.8%	2,185,000.00
12020460	Advert Fees from Lamp Post	143,600,000.00	143,600,000.00	100,000,000.00	138,553,000.00	96.5%	5,047,000.00
12020461	Advert from Directional Gantries	435,738,000.00	435,738,000.00	-	353,613,900.34	81.2%	82,124,099.66
12020462	Beautification of Major Monuments	91,871,000.00	91,871,000.00	-	62,738,375.00	68.3%	29,132,625.00
12020463	House Numbering Fees	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020464	Fees for Registration of Non Formal Learning Center	200,000.00	200,000.00	100,000.00	255,000.00	127.5%	- 55,000.00
12020466	Outdoor Advert Fees	10,000,000.00	10,000,000.00	2,130,000.00	7,130,000.00	71.3%	2,870,000.00
12020467	Adverts on Parks	371,397,000.00	371,397,000.00	100,000,000.00	246,889,100.00	66.5%	124,507,900.00
12020468	Legacy Estate Development Fee	5,000,000.00	5,000,000.00	1,000,000.00	5,000,000.00	100.0%	-
12020469	Registration of Estate Developer	590,000,000.00	590,000,000.00	5,850,000.00	17,650,000.00	3.0%	572,350,000.00
12020470	Maternity Ward	108,765,000.00	108,765,000.00	-	58,031,600.00	53.4%	50,733,400.00
12020471	Computerization Fee	230,212,000.00	230,212,000.00	84,283,770.00	219,103,360.00	95.2%	11,108,640.00
12020472	Mortgage Fee	132,119,000.00	132,119,000.00	53,000,000.00	84,181,805.00	63.7%	47,937,195.00
12020475	Registration of Private School	20,000,000.00	20,000,000.00	3,945,000.00	19,095,000.00	95.5%	905,000.00
12020476	Renewal of Registration of Private School	30,000,000.00	30,000,000.00	100,000.00	30,000,000.00	100.0%	-
12020477	Application Form Fees from Private School	120,000,000.00	120,000,000.00	3,900,000.00	119,775,000.00	99.8%	225,000.00
12020479	Inspection of Food Handling Environmental Fees	443,001,000.00	443,001,000.00	50,753,787.72	212,029,853.72	47.9%	230,971,146.28
12020480	Renewal of Certificate of Small Food Industeries/Enterprises	330,596,000.00	330,596,000.00	-	231,290,000.00	70.0%	99,306,000.00
12020481	Pest and Vector Control/Fumigation Fees	347,017,000.00	347,017,000.00	-	257,733,000.00	74.3%	89,284,000.00
12020482	Vetting of Health Institution Building Plans	112,420,000.00	112,420,000.00	-	76,854,854.16	68.4%	35,565,145.84
12020483	Registration of Youth Clubs and Orgnisations	300,000.00	300,000.00	-	25,000.00	8.3%	275,000.00
12020484	Renewal of Youth Clubs and Organisatioins	105,000.00	105,000.00	-	20,000.00	19.0%	85,000.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Works	189,478,000.00	189,478,000.00	-	170,488,366.00	90.0%	18,989,634.00
12020487	Registration Fees of Hospital	11,250,000.00	11,250,000.00	4,000,000.00	10,101,875.00	89.8%	1,148,125.00
12020488	Renewal Registration Fees of Hospital	41,000,000.00	41,000,000.00	3,351,750.00	42,861,250.00	104.5%	- 1,861,250.00
12020489	Entrance Fees	350,000,000.00	350,000,000.00	9,998,000.00	340,000,000.00	97.1%	10,000,000.00
12020490	International Immunization Fees	890,273,000.00	890,273,000.00	112,164,933.84	561,609,034.30	63.1%	328,663,965.70
12020491	Tuition Fees	5,618,341,000.00	5,618,341,000.00	328,242,455.50	5,393,230,180.50	96.0%	225,110,819.50
12020493	Immunization Fees	754,000.00	754,000.00	-	59,200.00	7.9%	694,800.00
12020494	Pre-qualification/Processing Fees	6,972,000.00	6,972,000.00	-	5,497,200.00	78.8%	1,474,800.00
12020495	Certificate of Recognition Fees	10,000,000.00	10,000,000.00	3,000,000.00	10,000,000.00	100.0%	-
12020496	Clearance Fees for Ofala Festivals	1,000,000.00	1,000,000.00	442,500.00	1,242,500.00	124.3%	- 242,500.00
12020497	Medical Ward Fees	303,980,000.00	303,980,000.00	150,000,000.00	235,697,392.82	77.5%	68,282,607.18
12020498	Right of Way Permit Fees/Cutting of Road	5,500,000.00	5,500,000.00	-	4,300,000.00	78.2%	1,200,000.00
12020499	Other Fees	3,720,407,000.00	3,720,407,000.00	241,529,990.18	2,736,159,699.41	73.5%	984,247,300.59

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
120205	**FINES - GENERAL**	**231,835,000.00**	**231,835,000.00**	**70,043,808.30**	**160,013,005.60**	**69.0%**	**71,821,994.40**
12020501	Penalty for Offences - General	89,986,000.00	89,986,000.00	10,527,200.00	59,057,667.50	65.6%	30,928,332.50
12020502	Court Fines	10,000,000.00	10,000,000.00	-	7,373,100.00	73.7%	2,626,900.00
12020503	Travelers Manifest Offence Fines	90,200,000.00	90,200,000.00	57,723,608.30	68,556,738.10	76.0%	21,643,261.90
12020504	Traffic Offences Fines	23,000,000.00	23,000,000.00	-	16,706,400.00	72.6%	6,293,600.00
12020505	Sewerage Control Fines	500,000.00	500,000.00	-	200,000.00	40.0%	300,000.00
12020508	Minning Offence Fines	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
12020512	Damage to Public Property (Roads, Electric Fixture etc)	3,000,000.00	3,000,000.00	1,743,000.00	3,743,000.00	124.8%	- 743,000.00
12020520	Contravention Fines	6,659,000.00	6,659,000.00	-	4,060,100.00	61.0%	2,598,900.00
12020531	Forest Offenses Fines	490,000.00	490,000.00	50,000.00	316,000.00	64.5%	174,000.00
120206	**SALES - GENERAL**	**530,207,700,000.00**	**530,207,700,000.00**	**4,673,593,367.29**	**20,783,256,155.90**	**3.9%**	**509,424,443,844.10**
12020601	Sales of Journal & Publications	41,528,000.00	41,528,000.00	-	33,629,000.00	81.0%	7,899,000.00
12020602	Water Rate Unmetered	840,000,000.00	840,000,000.00	96,805,887.50	192,025,958.42	22.9%	647,974,041.58
12020603	Water Rate Metered	92,600,000.00	92,600,000.00	2,308,650.00	6,051,347.12	6.5%	86,548,652.88
12020604	SALES OF ID CARDS	2,575,000.00	2,575,000.00	-	2,075,000.00	80.6%	500,000.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,674,000.00	2,674,000.00	-	1,840,900.00	68.8%	833,100.00
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	20,000,000.00	20,000,000.00	1,819,262.50	14,819,262.50	74.1%	5,180,737.50
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	120,000,000.00	120,000,000.00	-	15,500.00	0.0%	119,984,500.00
12020613	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	36,000,000.00	36,000,000.00	-	7,000,000.00	19.4%	29,000,000.00
12020614	Sale of Land for Housing Development	48,000,000,000.00	48,000,000,000.00	-	25,610,000.00	0.1%	47,974,390,000.00
12020616	Sale of Old Newspapers	5,000,000.00	5,000,000.00	-	64,100.00	1.3%	4,935,900.00
12020617	Sales of Players	305,000,000.00	305,000,000.00	-	2,853,192.32	0.9%	302,146,807.68
12020629	Sales of Buckets/Bags	50,000,000.00	50,000,000.00	3,206,700.00	13,049,800.00	26.1%	36,950,200.00
12020636	Sale of Lost Coreg Certificates	5,800,000,000.00	5,800,000,000.00	35,275,890.00	485,498,663.22	8.4%	5,314,501,336.78
12020639	Sale of Land and Housing	474,010,051,000.00	474,010,051,000.00	4,438,702,477.29	19,601,491,311.52	4.1%	454,408,559,688.48
12020653	Sale of Registration Forms	10,250,000.00	10,250,000.00	-	9,500,000.00	92.7%	750,000.00
12020654	Sale of Application Forms for Casino Licences	10,000,000.00	10,000,000.00	-	4,500,000.00	45.0%	5,500,000.00
12020662	Sales of Enugu State Law Books	6,000,000.00	6,000,000.00	2,298,000.00	6,000,000.00	100.0%	-
12020665	Sale of Forest Produce	23,050,000.00	23,050,000.00	5,596,000.00	23,778,000.00	103.2%	- 728,000.00
12020668	Sale of LGSC Gazette	270,000,000.00	270,000,000.00	47,730,000.00	49,730,000.00	18.4%	220,270,000.00
12020683	Sale of Motor Tickets	398,000,000.00	398,000,000.00	30,000,000.00	189,789,473.30	47.7%	208,210,526.70
12020690	Sale of Planting Materials (Food Crop)	21,768,000.00	21,768,000.00	-	6,000,000.00	27.6%	15,768,000.00
12020698	Sale of Schools Registration Form	9,529,000.00	9,529,000.00	4,340,500.00	8,369,500.00	87.8%	1,159,500.00
12020699	Others Sales	133,675,000.00	133,675,000.00	5,510,000.00	99,565,147.50	74.5%	34,109,852.50
120207	**EARNINGS -GENERAL**	**41,472,623,000.00**	**41,472,623,000.00**	**99,115,844.00**	**994,205,948.18**	**2.4%**	**40,478,417,051.82**
12020701	Earnings from Consultancy Services	1,566,000.00	1,566,000.00	-	1,000,000.00	63.9%	566,000.00
12020703	Earnings from Hire of Plants and Equipment	57,367,000.00	57,367,000.00	-	53,912,000.00	94.0%	3,455,000.00
12020704	Earnings from the Use of Govt. Vehicle	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12020705	Earnings from the Use of Govt. Halls	12,853,000.00	12,853,000.00	-	11,050,000.00	86.0%	1,803,000.00
12020707	Earnings from Government House Clinic	5,000,000.00	5,000,000.00	300,000.00	1,734,000.00	34.7%	3,266,000.00
12020708	Earnings from Agricultural Produce	84,000,000.00	84,000,000.00	-	119,173.00	0.1%	83,880,827.00
12020711	Earnings from Commercial Activities	208,254,000.00	208,254,000.00	-	191,302,595.00	91.9%	16,951,405.00
12020746	Hire of Grader	5,000,000.00	5,000,000.00	-	30,000.00	0.6%	4,970,000.00
12020769	Hire of Park Structures	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
12020770	Hire of Building Structures	40,000,000,000.00	40,000,000,000.00	30,000,000.00	321,770,000.00	0.8%	39,678,230,000.00
12020773	Hire of Open Space	20,550,000.00	20,550,000.00	-	450,000.00	2.2%	20,100,000.00
12020778	Earnings from Hall Hire	340,000,000.00	340,000,000.00	60,930,000.00	285,837,180.18	84.1%	54,162,819.82
12020788	Earnings from Cards and Lucky Games (Lottery)	50,000.00	50,000.00	-	40,000.00	80.0%	10,000.00
12020790	Earnings from State Cultural Troupes	5,200,000.00	5,200,000.00	937,500.00	987,500.00	19.0%	4,212,500.00
12020799	Other Earnings	652,783,000.00	652,783,000.00	6,948,344.00	125,973,500.00	19.3%	526,809,500.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**353,765,000.00**	**353,765,000.00**	**45,646,834.00**	**285,041,714.00**	**80.6%**	**68,723,286.00**
12020803	Rent on Govt. Buildings	144,365,000.00	144,365,000.00	45,646,834.00	128,476,414.00	89.0%	15,888,586.00
12020804	Rent on Conference Centres	200,000,000.00	200,000,000.00	-	150,000,000.00	75.0%	50,000,000.00
12020806	Rent on Senior Staff Quarters	150,000.00	150,000.00	-	44,800.00	29.9%	105,200.00
12020822	Rent on Canteens	2,250,000.00	2,250,000.00	-	20,500.00	0.9%	2,229,500.00
12020826	Rent from Open Space	2,000,000.00	2,000,000.00	-	1,800,000.00	90.0%	200,000.00
12020827	Rent from Shops	5,000,000.00	5,000,000.00	-	4,700,000.00	94.0%	300,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**723,222,000.00**	**723,222,000.00**	**-**	**430,268,736.67**	**59.5%**	**292,953,263.33**
12020903	Rents & Premium on the Allocation of Land	15,000,000.00	15,000,000.00	-	180,000.00	1.2%	14,820,000.00
12020907	Current (Ground Rent)	708,222,000.00	708,222,000.00	-	430,088,736.67	60.7%	278,133,263.33
120210	**REPAYMENTS - GENERAL**	**10,112,232,000.00**	**10,112,232,000.00**	**1,006,960,959.22**	**1,473,098,828.62**	**14.6%**	**8,639,133,171.38**
12021005	Other Refunds	112,232,000.00	112,232,000.00	-	100,000,000.00	89.1%	12,232,000.00
12021014	Recovery from back duty assessment	10,000,000,000.00	10,000,000,000.00	1,006,960,959.22	1,373,098,828.62	13.7%	8,626,901,171.38
120211	**INVESTMENT INCOME**	**160,687,000.00**	**160,687,000.00**	**-**	**478,500.00**	**0.3%**	**160,208,500.00**
12021102	Dividend Received	160,010,000.00	160,010,000.00	-	8,000.00	0.0%	160,002,000.00
12021103	Other Investment Income	677,000.00	677,000.00	-	470,500.00	69.5%	206,500.00
120212	**INTEREST EARNED**	**5,051,000.00**	**5,051,000.00**	**-**	**1,150,000.00**	**22.8%**	**3,901,000.00**
12021201	Interest on Bank Deposit	5,051,000.00	5,051,000.00	-	1,150,000.00	22.8%	3,901,000.00
13	***AID AND GRANTS***	***46,900,000,000.00***	***46,900,000,000.00***	***-***	***-***	***0.0%***	***46,900,000,000.00***
1301	**AID**	***200,000,000.00***	***200,000,000.00***	**-**	**-**	***0.0%***	***200,000,000.00***
130102	**FOREIGN AIDS**	**200,000,000.00**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
13010202	CAPITAL FOREIGN AIDS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
1302	**GRANTS**	***46,700,000,000.00***	***46,700,000,000.00***	**-**	**-**	***0.0%***	***46,700,000,000.00***
130201	**DOMESTIC GRANTS**	**42,100,000,000.00**	**42,100,000,000.00**	**-**	**-**	**0.0%**	**42,100,000,000.00**
13020102	CAPITAL DOMESTIC GRANTS	42,100,000,000.00	42,100,000,000.00	-	-	0.0%	42,100,000,000.00
130202	**FOREIGN GRANTS**	**4,600,000,000.00**	**4,600,000,000.00**	**-**	**-**	**0.0%**	**4,600,000,000.00**
13020201	CURRENT FOREIGN GRANTS	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
13020202	CAPITAL FOREIGN GRANTS	4,300,000,000.00	4,300,000,000.00	-	-	0.0%	4,300,000,000.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***282,750,000,000.00***	***282,750,000,000.00***	***-***	***23,028,227,533.95***	***8.1%***	***259,721,772,466.05***
1403	**LOANS/ BORROWINGS RECEIPT**	***282,750,000,000.00***	***282,750,000,000.00***	**-**	***23,028,227,533.95***	***8.1%***	***259,721,772,466.05***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**115,000,000,000.00**	**115,000,000,000.00**	**-**	**-**	**0.0%**	**115,000,000,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIO	100,000,000,000.00	100,000,000,000.00	-	-	0.0%	100,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIE	15,000,000,000.00	15,000,000,000.00	-	-	0.0%	15,000,000,000.00
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**167,750,000,000.00**	**167,750,000,000.00**	**-**	**23,028,227,533.95**	**13.7%**	**144,721,772,466.05**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INST	167,750,000,000.00	167,750,000,000.00	-	23,028,227,533.95	13.7%	144,721,772,466.05

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***1,617,397,465,000.00***	***1,617,397,465,000.00***	***129,293,111,539.61***	***298,334,226,372.25***	***18.4%***	***1,319,063,238,627.75***
010000000000	**Administration Sector**	**349,344,971,861.00**	**360,153,971,861.00**	**46,409,704,553.32**	**71,909,166,300.23**	**20.0%**	**288,244,805,560.77**
011100000000	**Governor's Office**	**296,522,216,694.00**	**299,410,216,694.00**	**43,814,490,986.72**	**60,238,281,202.62**	**20.1%**	**239,171,935,491.38**
011100100100	Office of the Executive Governor	72,645,627,600.00	84,395,627,600.00	9,205,008,485.28	25,408,842,515.09	30.1%	58,986,785,084.91
011100100200	Office of the Deputy Governor	685,829,901.00	735,829,901.00	243,914,355.89	339,632,613.24	46.2%	396,197,287.76
011100300100	Boundary Adjustment Commission	13,050,000.00	13,050,000.00	-	-	0.0%	13,050,000.00
011100500100	Enugu State Forest Guard	187,379,393.00	267,379,393.00	-	-	0.0%	267,379,393.00
011100800100	Enugu State Emergency Management Agency	426,165,000.00	426,165,000.00	16,133,688.25	16,730,742.25	3.9%	409,434,257.75
011100900100	Council for Privatization and Commercialization	17,650,000.00	17,650,000.00	-	-	0.0%	17,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	44,400,000.00	44,400,000.00	-	-	0.0%	44,400,000.00
011101800100	Enugu State Social Investment Agency	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	140,900,000.00	140,900,000.00	3,741,685.63	3,741,685.63	2.7%	137,158,314.37
011110100100	Project Development and Implementation Dept.	806,821,000.00	939,821,000.00	19,423,033.00	38,720,753.00	4.1%	901,100,247.00
011118400100	Volunteer Service Agency	11,526,000.00	11,526,000.00	1,255,901.15	1,255,901.15	10.9%	10,270,098.85
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	244,100,000.00	244,100,000.00	-	-	0.0%	244,100,000.00
011105200100	SERVICOM	30,101,000.00	30,101,000.00	-	-	0.0%	30,101,000.00
011105300100	State Electricity Regulatory Commission	810,916,800.00	785,916,800.00	-	-	0.0%	785,916,800.00
011105400100	Enugu New City Corporation	200,000,000,000.00	190,900,000,000.00	34,255,000,000.00	34,255,000,000.00	17.9%	156,645,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	20,455,000,000.00	20,455,000,000.00	70,013,837.52	174,356,992.26	0.9%	20,280,643,007.74
016100000000	**Office of the Secretary to the State Government**	**3,459,068,704.00**	**9,756,068,704.00**	**112,122,343.27**	**781,144,728.02**	**8.0%**	**8,974,923,975.98**
016100100100	Office of the Secretary to the State Government	2,479,790,752.00	8,774,790,752.00	72,449,204.85	687,927,334.22	7.8%	8,086,863,417.78
016100200100	Economic Affairs and Parastatals	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
016100300100	Economic Affairs Unit	4,850,000.00	4,850,000.00	-	-	0.0%	4,850,000.00
016101600100	Enugu State Economic Development Department	4,850,000.00	4,850,000.00	-	-	0.0%	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	112,537,654.00	112,537,654.00	28,588,097.22	50,086,845.03	44.5%	62,450,808.97
016102100200	Enugu State Liaison Office, Abuja	122,080,298.00	122,080,298.00	11,085,041.20	43,130,548.77	35.3%	78,949,749.23
016103700100	Muslim Pilgrims Board	110,100,000.00	110,100,000.00	-	-	0.0%	110,100,000.00
016103800100	Christian Pilgrims Board	615,500,000.00	617,500,000.00	-	-	0.0%	617,500,000.00
016105200200	State Focal Office World Bank Development Partner	4,860,000.00	4,860,000.00	-	-	0.0%	4,860,000.00
011200000000	**Enugu State House of Assembly (The Legislature)**	**4,953,178,326.00**	**5,880,178,326.00**	**1,600,474,444.10**	**2,562,357,566.95**	**43.6%**	**3,317,820,759.05**
011200300100	Enugu State House of Assembly (The Legislature)	4,925,278,326.00	5,852,278,326.00	1,600,474,444.10	2,562,357,566.95	43.8%	3,289,920,759.05
011200400100	Enugu State House of Assembly Service Commission	27,900,000.00	27,900,000.00	-	-	0.0%	27,900,000.00
012300000000	**Ministry of Information and Communication**	**1,464,637,435.00**	**1,792,637,435.00**	**225,810,053.24**	**402,386,533.80**	**22.4%**	**1,390,250,901.20**
012300100100	Ministry of Information and Communication	387,589,280.00	415,589,280.00	75,103,529.46	122,483,838.27	29.5%	293,105,441.73
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	722,112,820.00	1,022,112,820.00	125,347,242.48	228,818,168.61	22.4%	793,294,651.39
012301300100	Government Printing and Stationery Dept. (Govt. Press)	174,298,260.00	174,298,260.00	3,828,018.36	9,883,546.04	5.7%	164,414,713.96
012305500100	Enugu State Printing and Publishing Company (Daily Star)	180,637,075.00	180,637,075.00	21,531,262.94	41,200,980.88	22.8%	139,436,094.12
012500000000	**Office of the Head of State Civil Service**	**39,855,667,370.00**	**40,115,667,370.00**	**333,735,864.66**	**7,319,858,126.94**	**18.2%**	**32,795,809,243.06**
012500100100	Office of the Head of State Civil Service	39,118,282,370.00	39,378,282,370.00	332,985,101.21	7,319,107,363.49	18.6%	32,059,175,006.51
012500500100	Establishment, Pension and Training	25,050,000.00	25,050,000.00	400,468.70	400,468.70	1.6%	24,649,531.30
012500500200	Public Service Department	712,335,000.00	712,335,000.00	350,294.75	350,294.75	0.0%	711,984,705.25
014000000000	**Auditor General**	**327,631,871.00**	**327,631,871.00**	**20,868,600.46**	**44,372,484.35**	**13.5%**	**283,259,386.65**
014000100100	Office of the State Auditor General	224,228,803.00	224,228,803.00	11,020,251.21	23,951,486.44	10.7%	200,277,316.56
014000200100	Office of the Auditor General for Local Government	103,403,068.00	103,403,068.00	9,848,349.25	20,420,997.91	19.7%	82,982,070.09
014700000000	**Civil Service Commission (CSC)**	**279,518,380.00**	**289,518,380.00**	**30,212,998.70**	**67,954,598.44**	**23.5%**	**221,563,781.56**
014700100100	Civil Service Commission	279,518,380.00	289,518,380.00	30,212,998.70	67,954,598.44	23.5%	221,563,781.56

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
014900000000	**Local Government Service Commission**	**206,642,497.00**	**550,642,497.00**	**241,819,724.63**	**391,169,597.17**	**71.0%**	**159,472,899.83**
014900100100	Local Government Service Commission	136,342,497.00	201,642,497.00	6,242,620.85	79,992,493.39	39.7%	121,650,003.61
014900200100	Local Government Pension Board	70,300,000.00	349,000,000.00	235,577,103.78	311,177,103.78	89.2%	37,822,896.22
014800000000	**Enugu State Independent Electoral Commission**	**903,202,683.00**	**683,202,683.00**	**17,606,112.09**	**70,497,449.58**	**10.3%**	**612,705,233.42**
014800100100	Enugu State Independent Electoral Commission	903,202,683.00	683,202,683.00	17,606,112.09	70,497,449.58	10.3%	612,705,233.42
016600000000	**Ministry of Human Development and Poverty Eradication**	**840,768,444.00**	**815,768,444.00**	**8,020,227.49**	**19,927,595.20**	**2.4%**	**795,840,848.80**
016600100100	Ministry of Human Development and Poverty Eradication	840,768,444.00	815,768,444.00	8,020,227.49	19,927,595.20	2.4%	795,840,848.80
016700000000	**Ministry of Special Duties**	**532,439,457.00**	**532,439,457.00**	**4,543,197.96**	**11,216,417.16**	**2.1%**	**521,223,039.84**
016700100100	Ministry of Special Duties	532,439,457.00	532,439,457.00	4,543,197.96	11,216,417.16	2.1%	521,223,039.84
020000000000	**Economic Sector**	**600,808,052,907.00**	**771,765,652,907.00**	**55,121,819,428.71**	**169,061,984,044.93**	**21.9%**	**602,703,668,862.07**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**91,300,932,420.00**	**83,651,932,420.00**	**364,981,663.18**	**2,912,828,196.48**	**3.5%**	**80,739,104,223.52**
021500100100	Ministry of Agriculture and Agro-Industrialization	90,602,044,420.00	71,953,044,420.00	311,266,061.75	2,846,350,449.77	4.0%	69,106,693,970.23
021502600100	Veterinary School, Achi	3,900,000.00	3,900,000.00	708,000.00	1,108,000.00	28.4%	2,792,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	26,234,000.00	26,234,000.00	2,276,001.43	14,638,146.71	55.8%	11,595,853.29
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	466,354,000.00	466,354,000.00	50,731,600.00	50,731,600.00	10.9%	415,622,400.00
021510700700	Livestock Productivity and Resilience Support Project LPRES	200,000,000.00	11,200,000,000.00	-	-	0.0%	11,200,000,000.00
022000000000	**Ministry of Finance and Economic Development**	**24,832,258,971.00**	**57,212,258,971.00**	**5,166,525,541.24**	**14,258,208,139.50**	**24.9%**	**42,954,050,831.50**
022000100100	Ministry of Finance and Economic Development	1,432,904,236.00	1,497,904,236.00	66,469,546.66	194,436,241.98	13.0%	1,303,467,994.02
022000700100	Office of the State Accountant- General	18,578,374,000.00	50,088,374,000.00	4,853,019,177.25	13,650,817,332.79	27.3%	36,437,556,667.21
022000800100	Enugu State Internal Revenue Services	4,663,541,417.00	5,468,541,417.00	238,923,704.01	394,115,079.00	7.2%	5,074,426,338.00
022001200100	Enugu State Gaming/Lotto Commission	157,439,318.00	157,439,318.00	8,113,113.32	18,839,485.73	12.0%	138,599,832.27
022200000000	**Ministry of Trade, Investment and Industry**	**37,352,800,321.00**	**33,395,350,321.00**	**2,313,392,406.01**	**3,604,402,137.82**	**10.8%**	**29,790,948,183.18**
022200100100	Ministry of Trade, Investment and Industry	31,772,250,321.00	27,247,250,321.00	1,767,062,915.41	2,946,480,536.69	10.8%	24,300,769,784.31
022201700100	Enugu State Investment Development Authority	359,250,000.00	416,250,000.00	25,055,453.86	25,055,475.36	6.0%	391,194,524.64
022201800100	Small and Medium Scale Enterprises Promotion	4,701,800,000.00	4,837,800,000.00	203,966,936.87	266,184,179.36	5.5%	4,571,615,820.64
022201900100	Enugu Marketing Company	403,500,000.00	778,050,000.00	317,307,099.87	366,681,946.41	47.1%	411,368,053.59
022205200100	Presidential Hotel Enugu	116,000,000.00	116,000,000.00	-	-	0.0%	116,000,000.00
022700000000	**Ministry of Labour and Productivity**	**143,529,620.00**	**143,529,620.00**	**12,753,992.19**	**22,260,881.25**	**15.5%**	**121,268,738.75**
022700100100	Ministry of Labour and Productivity	143,529,620.00	143,529,620.00	12,753,992.19	22,260,881.25	15.5%	121,268,738.75
022800000000	**Ministry of Innovation, Science and Technology**	**1,208,569,088.00**	**1,550,569,088.00**	**28,627,710.46**	**73,977,347.84**	**4.8%**	**1,476,591,740.16**
022800100100	Ministry of Innovation, Science and Technology	1,208,569,088.00	1,550,569,088.00	28,627,710.46	73,977,347.84	4.8%	1,476,591,740.16
022900000000	**Ministry of Transport**	**76,999,732,366.00**	**68,702,732,366.00**	**131,136,827.00**	**381,528,768.47**	**0.6%**	**68,321,203,597.53**
022900100100	Ministry of Transport	76,732,657,598.00	68,435,657,598.00	126,103,609.00	276,495,550.47	0.4%	68,159,162,047.53
022905300100	Enugu State Transport Company ENTRACO	33,376,424.00	33,376,424.00	-	-	0.0%	33,376,424.00
022905300200	Coal City Transport Services	233,698,344.00	233,698,344.00	5,033,218.00	105,033,218.00	44.9%	128,665,126.00
023400000000	**Ministry of Works and Infrastructure**	**242,052,143,587.00**	**411,152,143,587.00**	**42,011,835,444.11**	**138,316,612,613.34**	**33.6%**	**272,835,530,973.66**
023400100100	Ministry of Works and Infrastructure	239,597,354,587.00	408,697,354,587.00	42,011,835,444.11	138,316,612,613.34	33.8%	270,380,741,973.66
023410200100	Rural Access Mobility Project (RAMP)	2,454,789,000.00	2,454,789,000.00	-	-	0.0%	2,454,789,000.00
023600000000	**Ministry of Culture and Tourism**	**31,113,503,898.00**	**31,425,453,898.00**	**179,588,705.58**	**347,149,345.84**	**1.1%**	**31,078,304,552.16**
023600100100	Ministry of Culture and Tourism	20,358,527,582.00	20,365,527,582.00	30,165,341.75	66,099,637.55	0.3%	20,299,427,944.45
023600100300	International Conference Centre (ICC)	138,648,000.00	378,898,000.00	97,145,583.30	217,548,790.85	57.4%	161,349,209.15
023600400100	Enugu State Council for Arts and Culture	55,937,914.00	88,737,914.00	8,502,565.93	13,962,107.19	15.7%	74,775,806.81
023605200100	Tourism Board	10,560,390,402.00	10,592,290,402.00	43,775,214.60	49,538,810.25	0.5%	10,542,751,591.75
023800000000	**State Economic Planning Commission**	**3,606,059,529.00**	**3,526,459,529.00**	**147,070,734.90**	**179,350,929.21**	**5.1%**	**3,347,108,599.79**
023800100100	State Economic Planning Commission	1,783,342,671.00	1,826,742,671.00	110,412,646.96	125,315,173.85	6.9%	1,701,427,497.15
023800400100	State Bureau of Statistics	1,822,716,858.00	1,699,716,858.00	36,658,087.94	54,035,755.36	3.2%	1,645,681,102.64
025200000000	**Ministry of Water Resources**	**20,122,844,257.00**	**25,836,844,257.00**	**948,562,322.89**	**2,835,495,453.68**	**11.0%**	**23,001,348,803.32**
025200100100	Ministry of Water Resources	1,641,746,452.00	4,666,746,452.00	33,956,138.62	50,622,793.37	1.1%	4,616,123,658.63
025210200100	Enugu State Water Corporation	17,731,664,877.00	20,370,664,877.00	870,538,999.87	2,740,805,475.91	13.5%	17,629,859,401.09
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	681,932,928.00	701,932,928.00	14,067,184.40	14,067,184.40	2.0%	687,865,743.60
025210400100	Small Town Water and Sanitation Agency	67,500,000.00	97,500,000.00	30,000,000.00	30,000,000.00	30.8%	67,500,000.00
025300000000	**Ministry of Housing**	**37,111,858,867.00**	**29,338,558,867.00**	**1,438,192,426.55**	**2,925,393,540.37**	**10.0%**	**26,413,165,326.63**
025300100100	Ministry of Housing	31,001,858,867.00	23,228,558,867.00	1,438,192,426.55	2,925,393,540.37	12.6%	20,303,165,326.63
025301000100	Enugu State Housing Development Corporation	6,110,000,000.00	6,110,000,000.00	-	-	0.0%	6,110,000,000.00
026000000000	**Ministry of Lands and Urban Development**	**1,857,424,079.00**	**1,902,424,079.00**	**178,063,103.29**	**352,989,182.50**	**18.6%**	**1,549,434,896.50**
026000100100	Ministry of Lands and Urban Development	1,467,923,631.00	1,492,923,631.00	140,553,737.55	274,209,239.76	18.4%	1,218,714,391.24
026000100200	Office of the Surveyor General	389,500,448.00	409,500,448.00	37,509,365.74	78,779,942.74	19.2%	330,720,505.26
026400000000	**Ministry of Budget and Planning**	**1,153,855,066.00**	**2,129,855,066.00**	**918,137,657.17**	**1,031,153,590.52**	**48.4%**	**1,098,701,475.48**
026400100100	Ministry of Budget and Planning	1,153,855,066.00	2,129,855,066.00	918,137,657.17	1,031,153,590.52	48.4%	1,098,701,475.48

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023100000000	**Ministry of Energy and Mineral Resources**	**31,952,540,838.00**	**21,797,540,838.00**	**1,282,950,894.14**	**1,820,633,918.11**	**8.4%**	**19,976,906,919.89**
023100100100	Ministry of Energy and Mineral Resources	18,211,992,062.00	7,116,992,062.00	99,571,541.02	99,571,541.02	1.4%	7,017,420,520.98
023100100200	Enugu State Electrification Agency	13,740,548,776.00	14,680,548,776.00	1,183,379,353.12	1,721,062,377.09	11.7%	12,959,486,398.91
030000000000	**Law and Justice Sector**	**15,885,090,435.00**	**16,425,090,435.00**	**1,207,947,384.63**	**2,254,320,679.86**	**13.7%**	**14,170,769,755.14**
031800000000	**The State Judiciary**	**12,698,972,878.00**	**12,918,972,878.00**	**520,342,454.52**	**1,306,366,377.54**	**10.1%**	**11,612,606,500.46**
031800100100	Judicial Service Commission	3,276,870,980.00	3,236,870,980.00	3,399,357.44	10,730,007.82	0.3%	3,226,140,972.18
031805100100	Enugu State High Court	5,071,040,902.00	5,331,040,902.00	305,654,805.63	690,111,608.98	12.9%	4,640,929,293.02
031805200100	Customary Court of Appeal	4,351,060,996.00	4,351,060,996.00	211,288,291.45	605,524,760.74	13.9%	3,745,536,235.26
032600000000	**Ministry of Justice**	**3,186,117,557.00**	**3,506,117,557.00**	**687,604,930.11**	**947,954,302.32**	**27.0%**	**2,558,163,254.68**
032600100100	Ministry of Justice	3,127,961,557.00	3,437,961,557.00	685,507,875.36	945,408,097.38	27.5%	2,492,553,459.62
032600300100	Legal Aids Council	3,000,000.00	3,000,000.00	420,000.00	420,000.00	14.0%	2,580,000.00
032600700100	Citizens' Rights and Mediation Centre	17,753,000.00	17,753,000.00	1,223,526.00	1,223,526.00	6.9%	16,529,474.00
032601200100	Administrator-General/Public Trustees	17,703,000.00	27,703,000.00	450,740.25	899,890.44	3.2%	26,803,109.56
032601300100	Enugu State Justice Reform Team	19,700,000.00	19,700,000.00	2,788.50	2,788.50	0.0%	19,697,211.50
040000000000	**Regional**	**2,826,935,360.00**	**2,816,935,360.00**	**69,686,994.30**	**85,005,649.85**	**3.0%**	**2,731,929,710.15**
046500000000	**Enugu Capital Territory Development Authority**	**2,826,935,360.00**	**2,816,935,360.00**	**69,686,994.30**	**85,005,649.85**	**3.0%**	**2,731,929,710.15**
046500100100	Enugu Capital Territory Development Authority	2,826,935,360.00	2,816,935,360.00	69,686,994.30	85,005,649.85	3.0%	2,731,929,710.15
050000000000	**Social Sector**	**648,532,414,437.00**	**466,235,814,437.00**	**26,483,953,178.65**	**55,023,749,697.38**	**11.8%**	**411,212,064,739.62**
051300000000	**Ministry of Youth and Sport**	**23,029,512,816.00**	**24,919,512,816.00**	**622,086,968.82**	**1,220,245,906.92**	**4.9%**	**23,699,266,909.08**
051300100100	Ministry of Youth and Sport	20,715,873,865.00	21,305,873,865.00	276,918,473.20	520,905,243.47	2.4%	20,784,968,621.53
051300200100	Rangers Management Corporation	970,188,951.00	2,270,188,951.00	283,161,579.23	637,301,097.42	28.1%	1,632,887,853.58
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	2,820,000.00	500,000.00	500,000.00	17.7%	2,320,000.00
051305600100	National Youth Service Corp (NYSC)	1,337,830,000.00	1,337,830,000.00	61,506,916.39	61,539,566.03	4.6%	1,276,290,433.97
051305700100	Games Village Awgu	2,800,000.00	2,800,000.00	-	-	0.0%	2,800,000.00
051400000000	**Ministry of Children, Gender Affairs and Social Development**	**1,380,423,033.00**	**1,375,423,033.00**	**29,154,505.34**	**70,596,231.43**	**5.1%**	**1,304,826,801.57**
051400100100	Ministry of Children, Gender Affairs and Social Development	1,125,023,033.00	1,060,023,033.00	29,154,505.34	62,596,231.43	5.9%	997,426,801.57
051400200100	Vocational and Rehabilitation Centre, Emene	4,400,000.00	4,400,000.00	-	-	0.0%	4,400,000.00
051405500100	Remand Home	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	3,100,000.00	3,100,000.00	-	-	0.0%	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051405900100	Social Welfare centre, Emene	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051406100100	Enugu State Disability Commission	240,000,000.00	300,000,000.00	-	8,000,000.00	2.7%	292,000,000.00
051700000000	**Ministry of Education**	**521,867,030,146.00**	**336,885,080,146.00**	**16,936,934,238.95**	**35,042,445,030.81**	**10.4%**	**301,842,635,115.19**
051700100100	Ministry of Education	14,829,881,115.00	14,769,881,115.00	66,899,280.83	190,613,226.22	1.3%	14,579,267,888.78
051700300100	Enugu State Universal Basic Education Board	96,476,058,662.00	33,893,058,662.00	6,305,751,253.67	13,946,202,892.31	41.1%	19,946,855,769.69
051700800100	Enugu State Library Board	104,380,000.00	189,400,000.00	48,394,022.80	108,187,507.53	57.1%	81,212,492.47
051700900100	Examinations Development Centre	408,381,471.00	616,881,471.00	408,862,488.20	485,403,169.86	78.7%	131,478,301.14
051701000100	Agency for Mass Literacy	20,762,000.00	20,762,000.00	600,305.30	600,305.30	2.9%	20,161,694.70
051701000200	Special Education Centre, Oji-River	15,460,000.00	15,460,000.00	6,201,283.93	9,136,636.33	59.1%	6,323,363.67
051701000300	Special Education Centre, Ogbete	17,450,000.00	17,450,000.00	6,391,660.65	6,391,660.65	36.6%	11,058,339.35
051701800100	Enugu State Polytechnic Iwollo	2,014,848,965.00	2,042,848,965.00	235,128,653.44	482,574,112.44	23.6%	1,560,274,852.56
051701900100	Enugu State College of Education (Technical)	1,757,567,887.00	1,254,597,887.00	223,401,606.01	334,338,483.01	26.6%	920,259,403.99
051702600100	Enugu State University of Science and Technology (ESUT)	5,412,339,543.00	8,232,339,543.00	408,000,000.00	1,345,837,524.45	16.3%	6,886,502,018.55
051702600200	ESUTH College of Medicine (Teaching Hospital)	188,450,000.00	329,350,000.00	301,033,399.84	314,597,912.53	95.5%	14,752,087.47
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	4,001,580,903.00	7,384,730,903.00	917,846,674.70	2,157,507,274.41	29.2%	5,227,223,628.59
051703100100	Institute of Management and Techonology (IMT)	3,175,631,403.00	6,375,631,403.00	2,912,552,253.13	3,528,623,046.59	55.3%	2,847,008,356.41
051705100100	Post-Primary Schools Management Board (PPSMB)	277,767,796,595.00	197,567,796,595.00	4,060,131,598.04	9,102,550,215.43	4.6%	188,465,246,379.57
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	109,568,772,660.00	57,775,222,660.00	624,454,242.40	2,237,206,127.02	3.9%	55,538,016,532.98
051705600100	Enugu State Scholarship and Education Loans Board	546,835,000.00	546,835,000.00	207,512,179.31	233,787,568.47	42.8%	313,047,431.53
051710300100	Enugu State College of Health Technology, Oji River	1,474,331,471.00	1,708,331,471.00	51,200,936.50	209,463,411.74	12.3%	1,498,868,059.26
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	2,198,821,471.00	2,236,821,471.00	118,344,750.93	149,622,510.93	6.7%	2,087,198,960.07
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	1,887,681,000.00	1,907,681,000.00	34,227,649.27	199,801,445.59	10.5%	1,707,879,554.41

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052100000000	**Ministry of Health**	**95,673,812,230.00**	**95,745,812,230.00**	**8,026,881,991.45**	**17,602,890,261.19**	**18.4%**	**78,142,921,968.81**
052100100100	Ministry of Health	9,875,458,811.00	11,895,458,811.00	225,254,862.78	518,945,749.73	4.4%	11,376,513,061.27
052100300100	Enugu State Primary Healthcare Development Agency	20,988,068,901.00	19,488,068,901.00	3,726,605,591.90	9,153,834,299.46	47.0%	10,334,234,601.54
052100200100	Enugu State Agency for Universal Health Coverage	2,531,686,000.00	2,531,686,000.00	1,290,729.57	1,290,729.57	0.1%	2,530,395,270.43
052102600100	ESUT Teaching Hospital ParkLane, Enugu	22,526,980,001.00	22,686,980,001.00	2,611,248,177.73	5,202,556,267.05	22.9%	17,484,423,733.95
052110200100	Enugu State Hospitals Management Board (SHB)	38,101,318,517.00	37,468,318,517.00	1,446,550,629.47	2,710,331,215.38	7.2%	34,757,987,301.62
052110300100	SUMAS Teaching Hospital	1,650,300,000.00	1,675,300,000.00	15,932,000.00	15,932,000.00	1.0%	1,659,368,000.00
053500000000	**Ministry of Environment and Climent Change**	**2,707,895,710.00**	**3,277,195,710.00**	**763,569,668.47**	**893,782,423.03**	**27.3%**	**2,383,413,286.97**
053500100100	Ministry of Environment and Climate Change	958,209,009.00	968,209,009.00	125,135,235.76	155,027,617.84	16.0%	813,181,391.16
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,434,635,846.00	1,651,635,846.00	612,690,890.28	634,435,810.16	38.4%	1,017,200,035.84
053505400100	Forestry Commission	228,650,855.00	228,650,855.00	7,611,557.64	17,187,010.24	7.5%	211,463,844.76
053505400200	Enugu State Structures for Signage and Advertisement Agency	86,400,000.00	428,700,000.00	18,131,984.79	87,131,984.79	20.3%	341,568,015.21
055100000000	**Ministry of Local Government, Rural Development and Chieftaincy**	**3,873,740,502.00**	**4,032,790,502.00**	**105,325,805.62**	**193,789,844.00**	**4.8%**	**3,839,000,658.00**
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	259,790,502.00	358,890,502.00	54,817,614.95	140,277,796.57	39.1%	218,612,705.43
055100200100	Fire Service Department	609,800,000.00	616,800,000.00	7,568,416.45	10,572,273.21	1.7%	606,227,726.79
055100400100	Community and Social Developmnt Agency	3,004,150,000.00	3,057,100,000.00	42,939,774.22	42,939,774.22	1.4%	3,014,160,225.78

Table 5: Personnel Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	*187,595,350,000.00*	*169,537,480,000.00*	*11,034,419,660.26*	*35,620,072,305.51*	*21.0%*	*133,917,407,694.49*
010000000000	**Administration Sector**	**45,469,680,861.00**	**45,894,680,861.00**	**730,940,413.94**	**8,298,166,064.90**	**18.1%**	**37,596,514,796.10**
011100000000	**Governor's Office**	**4,339,503,694.00**	**4,639,503,694.00**	**90,037,591.33**	**180,745,966.90**	**3.9%**	**4,458,757,727.10**
011100100100	Office of the Executive Governor	3,364,427,600.00	3,664,427,600.00	80,810,303.19	162,257,883.66	4.4%	3,502,169,716.34
011100100200	Office of the Deputy Governor	48,679,901.00	48,679,901.00	9,227,288.14	18,488,083.24	38.0%	30,191,817.76
011100500100	Enugu State Forest Guard	144,679,393.00	144,679,393.00	-	-	0.0%	144,679,393.00
011105300100	State Electricity Regulatory Commission	581,716,800.00	581,716,800.00	-	-	0.0%	581,716,800.00
011105500100	Enugu State Geographical Information System (ENGIS)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
016100000000	**Office of the Secretary to the State Government**	**702,358,704.00**	**702,358,704.00**	**66,740,140.30**	**127,875,743.91**	**18.2%**	**574,482,960.09**
016100100100	Office of the Secretary to the State Government	611,240,752.00	611,240,752.00	50,491,204.85	86,490,784.22	14.2%	524,749,967.78
016102100100	Enugu State Liaison Office, Lagos	36,837,654.00	36,837,654.00	10,168,489.09	26,181,843.79	71.1%	10,655,810.21
016102100200	Enugu State Liaison Office, Abuja	54,280,298.00	54,280,298.00	6,080,446.36	15,203,115.90	28.0%	39,077,182.10
011200000000	**Enugu State House of Assembly (The Legislature)**	**557,928,326.00**	**557,928,326.00**	**74,083,473.73**	**274,928,340.00**	**49.3%**	**282,999,986.00**
011200300100	Enugu State House of Assembly (The Legislature)	557,928,326.00	557,928,326.00	74,083,473.73	274,928,340.00	49.3%	282,999,986.00
012300000000	**Ministry of Information and Communication**	**573,720,435.00**	**573,720,435.00**	**88,942,141.33**	**190,496,306.25**	**33.2%**	**383,224,128.75**
012300100100	Ministry of Information and Communication	215,915,280.00	215,915,280.00	26,173,914.24	62,701,304.05	29.0%	153,213,975.95
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	206,462,820.00	206,462,820.00	51,450,000.00	102,900,000.00	49.8%	103,562,820.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	66,698,260.00	66,698,260.00	3,396,960.31	9,052,468.64	13.6%	57,645,791.36
012305500100	Enugu State Printing and Publishing Company (Daily Star)	84,644,075.00	84,644,075.00	7,921,266.78	15,842,533.56	18.7%	68,801,541.44
012500000000	**Office of the Head of State Civil Service**	**38,593,714,370.00**	**38,593,714,370.00**	**267,002,779.08**	**7,181,535,623.46**	**18.6%**	**31,412,178,746.54**
012500100100	Office of the Head of State Civil Service	38,593,714,370.00	38,593,714,370.00	267,002,779.08	7,181,535,623.46	18.6%	31,412,178,746.54
014000000000	**Auditor General**	**188,131,871.00**	**188,131,871.00**	**17,695,061.56**	**38,896,431.68**	**20.7%**	**149,235,439.32**
014000100100	Office of the State Auditor General	107,928,803.00	107,928,803.00	11,020,251.21	22,449,936.69	20.8%	85,478,866.31
014000200100	Office of the Auditor General for Local Government	80,203,068.00	80,203,068.00	6,674,810.35	16,446,494.99	20.5%	63,756,573.01
014700000000	**Civil Service Commission (CSC)**	**106,990,380.00**	**106,990,380.00**	**14,427,068.22**	**38,917,865.83**	**36.4%**	**68,072,514.17**
014700100100	Civil Service Commission	106,990,380.00	106,990,380.00	14,427,068.22	38,917,865.83	36.4%	68,072,514.17
014900000000	**Local Government Service Commission**	**80,842,497.00**	**205,842,497.00**	**81,842,620.85**	**163,929,243.39**	**79.6%**	**41,913,253.61**
014900100100	Local Government Service Commission	48,842,497.00	48,842,497.00	6,242,620.85	12,729,243.39	26.1%	36,113,253.61
014900200100	Local Government Pension Board	32,000,000.00	157,000,000.00	75,600,000.00	151,200,000.00	96.3%	5,800,000.00
014800000000	**Enugu State Independent Electoral Commission**	**202,482,683.00**	**202,482,683.00**	**17,606,112.09**	**69,696,531.12**	**34.4%**	**132,786,151.88**
014800100100	Enugu State Independent Electoral Commission	202,482,683.00	202,482,683.00	17,606,112.09	69,696,531.12	34.4%	132,786,151.88
016600000000	**Ministry of Human Development and Poverty Eradicatio**	**61,718,444.00**	**61,718,444.00**	**8,020,227.49**	**19,927,595.20**	**32.3%**	**41,790,848.80**
016600100100	Ministry of Human Development and Poverty Eradication	61,718,444.00	61,718,444.00	8,020,227.49	19,927,595.20	32.3%	41,790,848.80
016700000000	**Ministry of Special Duties**	**62,289,457.00**	**62,289,457.00**	**4,543,197.96**	**11,216,417.16**	**18.0%**	**51,073,039.84**
016700100100	Ministry of Special Duties	62,289,457.00	62,289,457.00	4,543,197.96	11,216,417.16	18.0%	51,073,039.84
020000000000	**Economic Sector**	**12,818,221,907.00**	**12,818,221,907.00**	**671,932,501.80**	**3,754,791,811.17**	**29.3%**	**9,063,430,095.83**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**690,044,420.00**	**690,044,420.00**	**76,249,034.92**	**194,424,949.42**	**28.2%**	**495,619,470.58**
021500100100	Ministry of Agriculture and Agro-Industrialization	690,044,420.00	690,044,420.00	76,249,034.92	194,424,949.42	28.2%	495,619,470.58
022000000000	**Ministry of Finance and Economic Development**	**5,756,722,971.00**	**5,756,722,971.00**	**163,891,455.99**	**2,430,112,318.72**	**42.2%**	**3,326,610,652.28**
022000100100	Ministry of Finance and Economic Development	585,104,236.00	585,104,236.00	66,469,546.66	167,965,674.82	28.7%	417,138,561.18
022000700100	Office of the State Accountant- General	3,531,500,000.00	3,531,500,000.00	-	2,000,000,000.00	56.6%	1,531,500,000.00
022000800100	Enugu State Internal Revenue Services	1,589,741,417.00	1,589,741,417.00	91,315,956.93	246,507,331.92	15.5%	1,343,234,085.08
022001200100	Enugu State Gaming/Lotto Commission	50,377,318.00	50,377,318.00	6,105,952.40	15,639,311.98	31.0%	34,738,006.02
022200000000	**Ministry of Trade, Investment and Industry**	**361,100,321.00**	**361,100,321.00**	**41,919,429.08**	**106,192,847.50**	**29.4%**	**254,907,473.50**
022200100100	Ministry of Trade, Investment and Industry	361,100,321.00	361,100,321.00	41,919,429.08	106,192,847.50	29.4%	254,907,473.50
022700000000	**Ministry of Labour and Productivity**	**33,599,620.00**	**33,599,620.00**	**5,465,204.20**	**13,580,985.40**	**40.4%**	**20,018,634.60**
022700100100	Ministry of Labour and Productivity	33,599,620.00	33,599,620.00	5,465,204.20	13,580,985.40	40.4%	20,018,634.60
022800000000	**Ministry of Innovation, Science and Technology**	**73,259,088.00**	**73,259,088.00**	**9,447,558.99**	**23,764,919.97**	**32.4%**	**49,494,168.03**
022800100100	Ministry of Innovation, Science and Technology	73,259,088.00	73,259,088.00	9,447,558.99	23,764,919.97	32.4%	49,494,168.03
022900000000	**Ministry of Transport**	**1,044,539,366.00**	**1,044,539,366.00**	**60,178,023.18**	**248,973,496.46**	**23.8%**	**795,565,869.54**
022900100100	Ministry of Transport	897,867,598.00	897,867,598.00	60,178,023.18	148,973,496.46	16.6%	748,894,101.54
022905300100	Enugu State Transport Company ENTRACO	26,676,424.00	26,676,424.00	-	-	0.0%	26,676,424.00
022905300200	Coal City Transport Services	119,995,344.00	119,995,344.00	-	100,000,000.00	83.3%	19,995,344.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023400000000	**Ministry of Works and Infrastructure**	**2,392,614,587.00**	**2,392,614,587.00**	**66,665,347.84**	**163,063,548.74**	**6.8%**	**2,229,551,038.26**
023400100100	Ministry of Works and Infrastructure	2,392,614,587.00	2,392,614,587.00	66,665,347.84	163,063,548.74	6.8%	2,229,551,038.26
023600000000	**Ministry of Culture and Tourism**	**228,793,898.00**	**228,793,898.00**	**26,459,620.68**	**70,784,321.79**	**30.9%**	**158,009,576.21**
023600100100	Ministry of Culture and Tourism	156,727,582.00	156,727,582.00	23,832,811.02	59,767,106.82	38.1%	96,960,475.18
023600400100	Enugu State Council for Arts and Culture	30,725,914.00	30,725,914.00	2,626,809.66	5,253,619.32	17.1%	25,472,294.68
023605200100	Tourism Board	41,340,402.00	41,340,402.00	-	5,763,595.65	13.9%	35,576,806.35
023800000000	**State Economic Planning Commission**	**177,329,529.00**	**177,329,529.00**	**28,437,893.40**	**60,718,087.71**	**34.2%**	**116,611,441.29**
023800100100	State Economic Planning Commission	86,212,671.00	86,212,671.00	10,490,213.84	25,392,740.73	29.5%	60,819,930.27
023800400100	State Bureau of Statistics	91,116,858.00	91,116,858.00	17,947,679.56	35,325,346.98	38.8%	55,791,511.02
025200000000	**Ministry of Water Resources**	**817,066,257.00**	**817,066,257.00**	**51,021,913.90**	**107,955,044.69**	**13.2%**	**709,111,212.31**
025200100100	Ministry of Water Resources	114,496,452.00	114,496,452.00	10,755,437.86	27,422,092.61	24.0%	87,074,359.39
025210200100	Enugu State Water Corporation	680,864,877.00	680,864,877.00	40,266,476.04	80,532,952.08	11.8%	600,331,924.92
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUW/	21,704,928.00	21,704,928.00	-	-	0.0%	21,704,928.00
025300000000	**Ministry of Housing**	**65,058,867.00**	**65,058,867.00**	**12,263,438.05**	**25,266,018.58**	**38.8%**	**39,792,848.42**
025300100100	Ministry of Housing	65,058,867.00	65,058,867.00	12,263,438.05	25,266,018.58	38.8%	39,792,848.42
026000000000	**Ministry of Lands and Urban Development**	**921,104,079.00**	**921,104,079.00**	**118,814,363.51**	**283,040,206.97**	**30.7%**	**638,063,872.03**
026000100100	Ministry of Lands and Urban Development	735,323,631.00	735,323,631.00	88,885,004.22	222,540,410.43	30.3%	512,783,220.57
026000100200	Office of the Surveyor General	185,780,448.00	185,780,448.00	29,929,359.29	60,499,796.54	32.6%	125,280,651.46
026400000000	**Ministry of Budget and Planning**	**69,155,066.00**	**69,155,066.00**	**6,125,395.41**	**16,927,419.92**	**24.5%**	**52,227,646.08**
026400100100	Ministry of Budget and Planning	69,155,066.00	69,155,066.00	6,125,395.41	16,927,419.92	24.5%	52,227,646.08
023100000000	**Ministry of Energy and Mineral Resources**	**187,833,838.00**	**187,833,838.00**	**4,993,822.65**	**9,987,645.30**	**5.3%**	**177,846,192.70**
023100100100	Ministry of Energy and Mineral Resources	24,635,062.00	24,635,062.00	-	-	0.0%	24,635,062.00
023100100200	Enugu State Electrification Agency	163,198,776.00	163,198,776.00	4,993,822.65	9,987,645.30	6.1%	153,211,130.70
030000000000	**Law and Justice Sector**	**5,632,920,435.00**	**5,632,920,435.00**	**446,170,462.86**	**1,474,070,372.83**	**26.2%**	**4,158,850,062.17**
031800000000	**The State Judiciary**	**4,547,257,878.00**	**4,547,257,878.00**	**339,007,357.55**	**1,107,007,045.50**	**24.3%**	**3,440,250,832.50**
031800100100	Judicial Service Commission	16,115,980.00	16,115,980.00	3,399,357.44	10,730,007.82	66.6%	5,385,972.18
031805100100	Enugu State High Court	1,649,395,902.00	1,649,395,902.00	179,072,857.41	563,529,660.76	34.2%	1,085,866,241.24
031805200100	Customary Court of Appeal	2,881,745,996.00	2,881,745,996.00	156,535,142.70	532,747,376.92	18.5%	2,348,998,619.08
032600000000	**Ministry of Justice**	**1,085,662,557.00**	**1,085,662,557.00**	**107,163,105.31**	**367,063,327.33**	**33.8%**	**718,599,229.67**
032600100100	Ministry of Justice	1,085,662,557.00	1,085,662,557.00	107,163,105.31	367,063,327.33	33.8%	718,599,229.67
040000000000	**Regional**	**151,035,360.00**	**151,035,360.00**	**12,879,197.90**	**28,197,853.45**	**18.7%**	**122,837,506.55**
046500000000	**Enugu Capital Territory Development Authority**	**151,035,360.00**	**151,035,360.00**	**12,879,197.90**	**28,197,853.45**	**18.7%**	**122,837,506.55**
046500100100	Enugu Capital Territory Development Authority	151,035,360.00	151,035,360.00	12,879,197.90	28,197,853.45	18.7%	122,837,506.55
050000000000	**Social Sector**	**123,523,491,437.00**	**105,040,621,437.00**	**9,172,497,083.76**	**22,064,846,203.16**	**21.0%**	**82,975,775,233.84**
051300000000	**Ministry of Youth and Sport**	**705,891,816.00**	**705,891,816.00**	**85,354,677.07**	**379,546,038.01**	**53.8%**	**326,345,777.99**
051300100100	Ministry of Youth and Sport	190,313,865.00	190,313,865.00	18,730,672.99	46,298,029.85	24.3%	144,015,835.15
051300200100	Rangers Management Corporation	515,577,951.00	515,577,951.00	66,624,004.08	333,248,008.16	64.6%	182,329,942.84
051400000000	**Ministry of Children, Gender Affairs and Social Developr**	**279,073,033.00**	**279,073,033.00**	**18,793,066.66**	**47,200,894.62**	**16.9%**	**231,872,138.38**
051400100100	Ministry of Children, Gender Affairs and Social Development	241,723,033.00	241,723,033.00	18,793,066.66	47,200,894.62	19.5%	194,522,138.38
051406100100	Enugu State Disability Commission	37,350,000.00	37,350,000.00	-	-	0.0%	37,350,000.00
051700000000	**Ministry of Education**	**75,825,289,146.00**	**58,324,319,146.00**	**5,976,535,525.52**	**14,526,216,903.53**	**24.9%**	**43,798,102,242.47**
051700100100	Ministry of Education	2,462,364,115.00	2,462,364,115.00	66,899,280.83	135,810,077.57	5.5%	2,326,554,037.43
051700300100	Enugu State Universal Basic Education Board	26,349,258,662.00	10,369,258,662.00	84,375,000.00	268,750,000.00	2.6%	10,100,508,662.00
051700800100	Enugu State Library Board	10,500,000.00	26,500,000.00	7,147,094.31	14,294,188.62	53.9%	12,205,811.38
051700900100	Examinations Development Centre	57,281,471.00	57,281,471.00	24,451,612.49	35,397,491.40	61.8%	21,883,979.60
051701800100	Enugu State Polytechnic Iwollo	454,348,965.00	482,348,965.00	115,395,459.00	362,840,918.00	75.2%	119,508,047.00
051701900100	Enugu State College of Education (Technical)	1,086,307,887.00	639,337,887.00	135,000,000.00	245,936,877.00	38.5%	393,401,010.00
051702600100	Enugu State University of Science and Technology (ESUT)	3,567,186,543.00	6,567,186,543.00	408,000,000.00	913,500,000.00	13.9%	5,653,686,543.00
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUM	2,499,745,903.00	2,339,745,903.00	210,000,000.00	515,500,000.00	22.0%	1,824,245,903.00
051703100100	Institute of Management and Techonology (IMT)	1,986,169,403.00	1,986,169,403.00	360,000,000.00	805,450,000.00	40.6%	1,180,719,403.00
051705100100	Post-Primary Schools Management Board (PPSMB)	26,405,786,595.00	25,405,786,595.00	4,045,145,053.74	9,087,563,671.13	35.8%	16,318,222,923.87
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	10,831,776,660.00	7,831,776,660.00	456,424,265.15	2,031,198,159.81	25.9%	5,800,578,500.19
051710300100	Enugu State College of Health Technology, Oji River	57,281,471.00	61,281,471.00	32,420,000.00	47,420,000.00	77.4%	13,861,471.00
051710400100	Enugu State College of Nursing Sciences and Health Technology	57,281,471.00	95,281,471.00	31,277,760.00	62,555,520.00	65.7%	32,725,951.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052100000000	**Ministry of Health**	**46,054,979,230.00**	**45,011,979,230.00**	**2,972,063,818.27**	**6,851,069,007.54**	**15.2%**	**38,160,910,222.46**
052100100100	Ministry of Health	5,641,647,811.00	7,491,647,811.00	206,584,092.30	495,202,727.10	6.6%	6,996,445,083.90
052100300100	Enugu State Primary Healthcare Development Agency	4,057,168,901.00	1,797,168,901.00	-	505,000,000.00	28.1%	1,292,168,901.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	16,220,510,001.00	16,220,510,001.00	2,319,809,049.25	4,750,568,137.93	29.3%	11,469,941,863.07
052110200100	Enugu State Hospitals Management Board (SHB)	20,135,652,517.00	19,502,652,517.00	445,670,676.72	1,100,298,142.51	5.6%	18,402,354,374.49
053500000000	**Ministry of Environment and Climent Change**	**555,067,710.00**	**555,067,710.00**	**64,932,381.29**	**124,144,415.97**	**22.4%**	**430,923,294.03**
053500100100	Ministry of Environment and Climate Change	336,009,009.00	336,009,009.00	38,919,869.76	68,812,251.84	20.5%	267,196,757.16
053505300100	Enugu State Waste Management Authority (ESWAMA)	166,935,846.00	166,935,846.00	19,744,200.00	39,488,400.00	23.7%	127,447,446.00
053505400100	Forestry Commission	52,122,855.00	52,122,855.00	6,268,311.53	15,843,764.13	30.4%	36,279,090.87
055100000000	**Ministry of Local Government, Rural Development and C**	**103,190,502.00**	**164,290,502.00**	**54,817,614.95**	**136,668,943.49**	**83.2%**	**27,621,558.51**
055100100100	Ministry of Local Government, Rural Development and Chieftainc	103,190,502.00	164,290,502.00	54,817,614.95	136,668,943.49	83.2%	27,621,558.51

Table 6: Overhead Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	*120,290,150,000.00*	*106,348,020,000.00*	*23,261,477,094.73*	*42,834,139,128.09*	*40.3%*	*63,513,880,871.91*
010000000000	**Administration Sector**	**41,568,910,000.00**	**61,052,910,000.00**	**10,707,236,957.10**	**27,028,319,933.94**	**44.3%**	**34,024,590,066.06**
011100000000	**Governor's Office**	**35,655,470,000.00**	**47,933,470,000.00**	**8,752,926,213.11**	**23,482,456,934.33**	**49.0%**	**24,451,013,065.67**
011100100100	Office of the Executive Governor	34,131,200,000.00	46,171,200,000.00	8,409,025,999.81	22,928,614,330.04	49.7%	23,242,585,669.96
011100100200	Office of the Deputy Governor	427,150,000.00	477,150,000.00	234,687,067.75	320,391,530.00	67.1%	156,758,470.00
011100300100	Boundary Adjustment Commission	13,050,000.00	13,050,000.00	-	-	0.0%	13,050,000.00
011100500100	Enugu State Forest Guard	42,700,000.00	122,700,000.00	-	-	0.0%	122,700,000.00
011100800100	Enugu State Emergency Management Agency	308,400,000.00	308,400,000.00	14,778,688.25	15,375,742.25	5.0%	293,024,257.75
011100900100	Council for Privatization and Commercialization	17,650,000.00	17,650,000.00	-	-	0.0%	17,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	34,700,000.00	34,700,000.00	-	-	0.0%	34,700,000.00
011101800100	Enugu State Social Investment Agency	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	85,900,000.00	85,900,000.00	3,741,685.63	3,741,685.63	4.4%	82,158,314.37
011110100100	Project Development and Implementation Dept.	37,820,000.00	170,820,000.00	19,423,033.00	38,720,753.00	22.7%	132,099,247.00
011118400100	Volunteer Service Agency	4,250,000.00	4,250,000.00	1,255,901.15	1,255,901.15	29.6%	2,994,098.85
011118500100	Enugu State Management Board for the Protection of	143,300,000.00	143,300,000.00	-	-	0.0%	143,300,000.00
011105200100	SERVICOM	26,600,000.00	26,600,000.00	-	-	0.0%	26,600,000.00
011105300100	State Electricity Regulatory Commission	125,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS	255,000,000.00	255,000,000.00	70,013,837.52	174,356,992.26	68.4%	80,643,007.74
016100000000	**Office of the Secretary to the State Governmer**	**1,877,360,000.00**	**8,174,360,000.00**	**45,382,202.97**	**651,268,984.11**	**8.0%**	**7,523,091,015.89**
016100100100	Office of the Secretary to the State Government	989,200,000.00	7,284,200,000.00	21,958,000.00	599,436,550.00	8.2%	6,684,763,450.00
016100200100	Economic Affairs and Parastatals	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
016100300100	Economic Affairs Unit	4,850,000.00	4,850,000.00	-	-	0.0%	4,850,000.00
016101600100	Enugu State Economic Development Department	4,850,000.00	4,850,000.00	-	-	0.0%	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	75,700,000.00	75,700,000.00	18,419,608.13	23,905,001.24	31.6%	51,794,998.76
016102100200	Enugu State Liaison Office, Abuja	67,800,000.00	67,800,000.00	5,004,594.84	27,927,432.87	41.2%	39,872,567.13
016103700100	Muslim Pilgrims Board	110,100,000.00	110,100,000.00	-	-	0.0%	110,100,000.00
016103800100	Christian Pilgrims Board	615,500,000.00	617,500,000.00	-	-	0.0%	617,500,000.00
016105200200	State Focal Office World Bank Development Partner	4,860,000.00	4,860,000.00	-	-	0.0%	4,860,000.00
011200000000	**Enugu State House of Assembly (The Legislatu**	**2,341,800,000.00**	**3,268,800,000.00**	**1,526,390,970.37**	**2,287,429,226.95**	**70.0%**	**981,370,773.05**
011200300100	Enugu State House of Assembly (The Legislature)	2,341,800,000.00	3,268,800,000.00	1,526,390,970.37	2,287,429,226.95	70.0%	981,370,773.05
012300000000	**Ministry of Information and Communication**	**434,680,000.00**	**462,680,000.00**	**136,867,911.91**	**211,890,227.55**	**45.8%**	**250,789,772.45**
012300100100	Ministry of Information and Communication	85,300,000.00	113,300,000.00	48,929,615.22	59,782,534.22	52.8%	53,517,465.78
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	298,400,000.00	298,400,000.00	73,897,242.48	125,918,168.61	42.2%	172,481,831.39
012301300100	Government Printing and Stationery Dept. (Govt. Pres	7,100,000.00	7,100,000.00	431,058.05	831,077.40	11.7%	6,268,922.60
012305500100	Enugu State Printing and Publishing Company (Daily S	43,880,000.00	43,880,000.00	13,609,996.16	25,358,447.32	57.8%	18,521,552.68
012500000000	**Office of the Head of State Civil Service**	**281,980,000.00**	**291,980,000.00**	**66,733,085.58**	**138,322,503.48**	**47.4%**	**153,657,496.52**
012500100100	Office of the Head of State Civil Service	276,650,000.00	286,650,000.00	65,982,322.13	137,571,740.03	48.0%	149,078,259.97
012500500100	Establishment, Pension and Training	2,650,000.00	2,650,000.00	400,468.70	400,468.70	15.1%	2,249,531.30
012500500200	Public Service Department	2,680,000.00	2,680,000.00	350,294.75	350,294.75	13.1%	2,329,705.25
014000000000	**Auditor General**	**109,150,000.00**	**109,150,000.00**	**3,173,538.90**	**5,476,052.67**	**5.0%**	**103,673,947.33**
014000100100	Office of the State Auditor General	90,550,000.00	90,550,000.00	-	1,501,549.75	1.7%	89,048,450.25
014000200100	Office of the Auditor General for Local Government	18,600,000.00	18,600,000.00	3,173,538.90	3,974,502.92	21.4%	14,625,497.08
014700000000	**Civil Service Commission (CSC)**	**115,470,000.00**	**115,470,000.00**	**15,785,930.48**	**23,434,732.61**	**20.3%**	**92,035,267.39**
014700100100	Civil Service Commission	115,470,000.00	115,470,000.00	15,785,930.48	23,434,732.61	20.3%	92,035,267.39
014900000000	**Local Government Service Commission**	**24,300,000.00**	**243,300,000.00**	**159,977,103.78**	**227,240,353.78**	**93.4%**	**16,059,646.22**
014900100100	Local Government Service Commission	9,000,000.00	74,300,000.00	-	67,263,250.00	90.5%	7,036,750.00
014900200100	Local Government Pension Board	15,300,000.00	169,000,000.00	159,977,103.78	159,977,103.78	94.7%	9,022,896.22

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
014800000000	**Enugu State Independent Electoral Commissio**	**576,500,000.00**	**356,500,000.00**	**-**	**800,918.46**	**0.2%**	**355,699,081.54**
014800100100	Enugu State Independent Electoral Commission	576,500,000.00	356,500,000.00	-	800,918.46	0.2%	355,699,081.54
016600000000	**Ministry of Human Development and Poverty E**	**129,050,000.00**	**74,050,000.00**	**-**	**-**	**0.0%**	**74,050,000.00**
016600100100	Ministry of Human Development and Poverty Eradicati	129,050,000.00	74,050,000.00	-	-	0.0%	74,050,000.00
016700000000	**Ministry of Special Duties**	**23,150,000.00**	**23,150,000.00**	**-**	**-**	**0.0%**	**23,150,000.00**
016700100100	Ministry of Special Duties	23,150,000.00	23,150,000.00	-	-	0.0%	23,150,000.00
020000000000	**Economic Sector**	**11,494,685,000.00**	**17,812,285,000.00**	**5,460,987,309.84**	**6,895,875,028.40**	**38.7%**	**10,916,409,971.60**
021500000000	**Ministry of Agriculture and Agro-Industrializat**	**260,100,000.00**	**691,100,000.00**	**105,001,028.26**	**414,671,647.06**	**60.0%**	**276,428,352.94**
021500100100	Ministry of Agriculture and Agro-Industrialization	232,000,000.00	663,000,000.00	102,017,026.83	398,925,500.35	60.2%	264,074,499.65
021502600100	Veterinary School, Achi	3,900,000.00	3,900,000.00	708,000.00	1,108,000.00	28.4%	2,792,000.00
021510200100	Enugu State Agricultural Development Programme (EI	21,800,000.00	21,800,000.00	2,276,001.43	14,638,146.71	67.1%	7,161,853.29
021510400100	Fertilizer Procurement and Distribution Company Ltd	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00
022000000000	**Ministry of Finance and Economic Developmen**	**3,806,145,000.00**	**4,186,145,000.00**	**430,761,717.32**	**516,274,035.78**	**12.3%**	**3,669,870,964.22**
022000100100	Ministry of Finance and Economic Development	359,050,000.00	424,050,000.00	-	26,470,567.16	6.2%	397,579,432.84
022000700100	Office of the State Accountant- General	1,478,395,000.00	988,395,000.00	281,146,809.32	338,995,547.79	34.3%	649,399,452.21
022000800100	Enugu State Internal Revenue Services	1,963,800,000.00	2,768,800,000.00	147,607,747.08	147,607,747.08	5.3%	2,621,192,252.92
022001200100	Enugu State Gaming/Lotto Commission	4,900,000.00	4,900,000.00	2,007,160.92	3,200,173.75	65.3%	1,699,826.25
022200000000	**Ministry of Trade, Investment and Industry**	**723,850,000.00**	**1,316,400,000.00**	**544,023,311.43**	**629,224,454.25**	**47.8%**	**687,175,545.75**
022200100100	Ministry of Trade, Investment and Industry	102,800,000.00	177,800,000.00	4,723,820.83	40,045,353.12	22.5%	137,754,646.88
022201700100	Enugu State Investment Development Authority	19,750,000.00	76,750,000.00	25,055,453.86	25,055,475.36	32.6%	51,694,524.64
022201800100	Small and Medium Scale Enterprises Promotion	451,800,000.00	537,800,000.00	196,936,936.87	197,441,679.36	36.7%	340,358,320.64
022201900100	Enugu Marketing Company	33,500,000.00	408,050,000.00	317,307,099.87	366,681,946.41	89.9%	41,368,053.59
022205200100	Presidential Hotel Enugu	116,000,000.00	116,000,000.00	-	-	0.0%	116,000,000.00
022700000000	**Ministry of Labour and Productivity**	**49,130,000.00**	**49,130,000.00**	**7,288,787.99**	**8,679,895.85**	**17.7%**	**40,450,104.15**
022700100100	Ministry of Labour and Productivity	49,130,000.00	49,130,000.00	7,288,787.99	8,679,895.85	17.7%	40,450,104.15
022800000000	**Ministry of Innovation, Science and Technolog**	**100,310,000.00**	**142,310,000.00**	**19,180,151.47**	**50,212,427.87**	**35.3%**	**92,097,572.13**
022800100100	Ministry of Innovation, Science and Technology	100,310,000.00	142,310,000.00	19,180,151.47	50,212,427.87	35.3%	92,097,572.13
022900000000	**Ministry of Transport**	**2,785,590,000.00**	**3,788,590,000.00**	**30,958,803.82**	**44,350,881.01**	**1.2%**	**3,744,239,118.99**
022900100100	Ministry of Transport	2,666,790,000.00	3,669,790,000.00	25,925,585.82	39,317,663.01	1.1%	3,630,472,336.99
022905300100	Enugu State Transport Company ENTRACO	6,700,000.00	6,700,000.00	-	-	0.0%	6,700,000.00
022905300200	Coal City Transport Services	112,100,000.00	112,100,000.00	5,033,218.00	5,033,218.00	4.5%	107,066,782.00
023400000000	**Ministry of Works and Infrastructure**	**1,165,850,000.00**	**835,850,000.00**	**97,533,822.63**	**97,533,822.63**	**11.7%**	**738,316,177.37**
023400100100	Ministry of Works and Infrastructure	1,165,850,000.00	835,850,000.00	97,533,822.63	97,533,822.63	11.7%	738,316,177.37
023600000000	**Ministry of Culture and Tourism**	**191,550,000.00**	**413,500,000.00**	**153,129,084.90**	**276,365,024.05**	**66.8%**	**137,134,975.95**
023600100100	Ministry of Culture and Tourism	91,800,000.00	98,800,000.00	6,332,530.73	6,332,530.73	6.4%	92,467,469.27
023600100300	International Conference Centre (ICC)	75,950,000.00	226,200,000.00	97,145,583.30	217,548,790.85	96.2%	8,651,209.15
023600400100	Enugu State Council for Arts and Culture	4,750,000.00	37,550,000.00	5,875,756.27	8,708,487.87	23.2%	28,841,512.13
023605200100	Tourism Board	19,050,000.00	50,950,000.00	43,775,214.60	43,775,214.60	85.9%	7,174,785.40
023800000000	**State Economic Planning Commission**	**302,200,000.00**	**222,600,000.00**	**118,632,841.50**	**118,632,841.50**	**53.3%**	**103,967,158.50**
023800100100	State Economic Planning Commission	70,600,000.00	114,000,000.00	99,922,433.12	99,922,433.12	87.7%	14,077,566.88
023800400100	State Bureau of Statistics	231,600,000.00	108,600,000.00	18,710,408.38	18,710,408.38	17.2%	89,889,591.62
025200000000	**Ministry of Water Resources**	**633,710,000.00**	**1,197,710,000.00**	**867,540,408.99**	**867,540,408.99**	**72.4%**	**330,169,591.01**
025200100100	Ministry of Water Resources	55,500,000.00	80,500,000.00	23,200,700.76	23,200,700.76	28.8%	57,299,299.24
025210200100	Enugu State Water Corporation	515,800,000.00	1,054,800,000.00	830,272,523.83	830,272,523.83	78.7%	224,527,476.17
025210300100	Enugu State Rural Water Suply and Sanitation Agency	49,910,000.00	49,910,000.00	14,067,184.40	14,067,184.40	28.2%	35,842,815.60
025210400100	Small Town Water and Sanitation Agency	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
025300000000	**Ministry of Housing**	**28,300,000.00**	**2,255,000,000.00**	**1,425,928,988.50**	**2,108,667,081.79**	**93.5%**	**146,332,918.21**
025300100100	Ministry of Housing	28,300,000.00	2,255,000,000.00	1,425,928,988.50	2,108,667,081.79	93.5%	146,332,918.21
026000000000	**Ministry of Lands and Urban Development**	**148,800,000.00**	**193,800,000.00**	**59,248,739.78**	**59,748,975.53**	**30.8%**	**134,051,024.47**
026000100100	Ministry of Lands and Urban Development	114,300,000.00	139,300,000.00	51,668,733.33	51,668,829.33	37.1%	87,631,170.67
026000100200	Office of the Surveyor General	34,500,000.00	54,500,000.00	7,580,006.45	8,080,146.20	14.8%	46,419,853.80

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
026400000000	**Ministry of Budget and Planning**	**505,700,000.00**	**881,700,000.00**	**412,012,261.76**	**514,226,170.60**	**58.3%**	**367,473,829.40**
026400100100	Ministry of Budget and Planning	505,700,000.00	881,700,000.00	412,012,261.76	514,226,170.60	58.3%	367,473,829.40
023100000000	**Ministry of Energy and Mineral Resources**	**793,450,000.00**	**1,638,450,000.00**	**1,189,747,361.49**	**1,189,747,361.49**	**72.6%**	**448,702,638.51**
023100100100	Ministry of Energy and Mineral Resources	437,100,000.00	342,100,000.00	99,571,541.02	99,571,541.02	29.1%	242,528,458.98
023100100200	Enugu State Electrification Agency	356,350,000.00	1,296,350,000.00	1,090,175,820.47	1,090,175,820.47	84.1%	206,174,179.53
030000000000	**Law and Justice Sector**	**2,613,150,000.00**	**2,983,150,000.00**	**731,126,921.77**	**749,600,307.03**	**25.1%**	**2,233,549,692.97**
031800000000	**The State Judiciary**	**1,106,400,000.00**	**1,196,400,000.00**	**181,335,096.97**	**199,359,332.04**	**16.7%**	**997,040,667.96**
031800100100	Judicial Service Commission	247,900,000.00	207,900,000.00	-	-	0.0%	207,900,000.00
031805100100	Enugu State High Court	616,100,000.00	746,100,000.00	126,581,948.22	126,581,948.22	17.0%	619,518,051.78
031805200100	Customary Court of Appeal	242,400,000.00	242,400,000.00	54,753,148.75	72,777,383.82	30.0%	169,622,616.18
032600000000	**Ministry of Justice**	**1,506,750,000.00**	**1,786,750,000.00**	**549,791,824.80**	**550,240,974.99**	**30.8%**	**1,236,509,025.01**
032600100100	Ministry of Justice	1,466,550,000.00	1,746,550,000.00	547,694,770.05	547,694,770.05	31.4%	1,198,855,229.95
032600300100	Legal Aids Council	3,000,000.00	3,000,000.00	420,000.00	420,000.00	14.0%	2,580,000.00
032600700100	Citizens' Rights and Mediation Centre	14,350,000.00	14,350,000.00	1,223,526.00	1,223,526.00	8.5%	13,126,474.00
032601200100	Administrator-General/Public Trustees	3,150,000.00	3,150,000.00	450,740.25	899,890.44	28.6%	2,250,109.56
032601300100	Enugu State Justice Reform Team	19,700,000.00	19,700,000.00	2,788.50	2,788.50	0.0%	19,697,211.50
040000000000	**Regional**	**138,350,000.00**	**128,350,000.00**	**56,807,796.40**	**56,807,796.40**	**44.3%**	**71,542,203.60**
046500000000	**Enugu Capital Territory Development Authority**	**138,350,000.00**	**128,350,000.00**	**56,807,796.40**	**56,807,796.40**	**44.3%**	**71,542,203.60**
046500100100	Enugu Capital Territory Development Authority	138,350,000.00	128,350,000.00	56,807,796.40	56,807,796.40	44.3%	71,542,203.60
050000000000	**Social Sector**	**64,475,055,000.00**	**24,371,325,000.00**	**6,305,318,109.62**	**8,103,536,062.32**	**33.3%**	**16,267,788,937.68**
051300000000	**Ministry of Youth and Sport**	**2,284,510,000.00**	**3,674,510,000.00**	**536,732,291.75**	**840,699,868.91**	**22.9%**	**2,833,810,131.09**
051300100100	Ministry of Youth and Sport	525,560,000.00	615,560,000.00	258,187,800.21	474,607,213.62	77.1%	140,952,786.38
051300200100	Rangers Management Corporation	415,500,000.00	1,715,500,000.00	216,537,575.15	304,053,089.26	17.7%	1,411,446,910.74
051305500100	Youths Sports Federation of Nigeria -YSFON	2,820,000.00	2,820,000.00	500,000.00	500,000.00	17.7%	2,320,000.00
051305600100	National Youth Service Corp (NYSC)	1,337,830,000.00	1,337,830,000.00	61,506,916.39	61,539,566.03	4.6%	1,276,290,433.97
051305700100	Games Village Awgu	2,800,000.00	2,800,000.00	-	-	0.0%	2,800,000.00
051400000000	**Ministry of Children, Gender Affairs and Social**	**419,350,000.00**	**414,350,000.00**	**10,361,438.68**	**15,395,336.81**	**3.7%**	**398,954,663.19**
051400100100	Ministry of Children, Gender Affairs and Social Develop	301,300,000.00	236,300,000.00	10,361,438.68	15,395,336.81	6.5%	220,904,663.19
051400200100	Vocational and Rehabilitation Centre, Emene	4,400,000.00	4,400,000.00	-	-	0.0%	4,400,000.00
051405500100	Remand Home	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
051405600100	Family Support Programme Center	3,100,000.00	3,100,000.00	-	-	0.0%	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051405900100	Social Welfare centre, Emene	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051406100100	Enugu State Disability Commission	102,650,000.00	162,650,000.00	-	-	0.0%	162,650,000.00
051700000000	**Ministry of Education**	**58,211,965,000.00**	**16,030,985,000.00**	**4,800,757,130.14**	**6,106,579,242.42**	**38.1%**	**9,924,405,757.58**
051700100100	Ministry of Education	369,200,000.00	309,200,000.00	-	26,645,168.65	8.6%	282,554,831.35
051700300100	Enugu State Universal Basic Education Board	52,521,400,000.00	5,918,400,000.00	109,784,670.38	113,021,833.66	1.9%	5,805,378,166.34
051700800100	Enugu State Library Board	8,880,000.00	47,900,000.00	41,246,928.49	46,518,562.60	97.1%	1,381,437.40
051700900100	Examinations Development Centre	259,500,000.00	468,000,000.00	384,410,875.71	450,005,678.46	96.2%	17,994,321.54
051701000100	Agency for Mass Literacy	5,400,000.00	5,400,000.00	600,305.30	600,305.30	11.1%	4,799,694.70
051701000200	Special Education Centre, Oji-River	15,460,000.00	15,460,000.00	6,201,283.93	9,136,636.33	59.1%	6,323,363.67
051701000300	Special Education Centre, Ogbete	17,450,000.00	17,450,000.00	6,391,660.65	6,391,660.65	36.6%	11,058,339.35
051701800100	Enugu State Polytechnic Iwollo	302,000,000.00	302,000,000.00	119,733,194.44	119,733,194.44	39.6%	182,266,805.56
051701900100	Enugu State College of Education (Technical)	190,450,000.00	134,450,000.00	50,401,606.01	50,401,606.01	37.5%	84,048,393.99
051702600100	Enugu State University of Science and Technology (ES	1,132,250,000.00	652,250,000.00	-	-	0.0%	652,250,000.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	188,450,000.00	329,350,000.00	301,033,399.84	314,597,912.53	95.5%	14,752,087.47
051702700100	State University of Medical and Aplied Sciences. Igbo-	715,595,000.00	2,058,745,000.00	707,846,674.70	1,642,007,274.41	79.8%	416,737,725.59
051703100100	Institute of Management and Techonology (IMT)	796,280,000.00	3,996,280,000.00	2,552,552,253.13	2,686,756,346.59	67.2%	1,309,523,653.41
051705100100	Post-Primary Schools Management Board (PPSMB)	46,250,000.00	46,250,000.00	14,986,544.30	14,986,544.30	32.4%	31,263,455.70
051705400100	Enugu State Science Technical and Vocational Sch. Mg	62,050,000.00	268,500,000.00	168,029,977.25	206,007,967.21	76.7%	62,492,032.79
051705600100	Enugu State Scholarship and Education Loans Board	538,850,000.00	538,850,000.00	207,512,179.31	233,787,568.47	43.4%	305,062,431.53
051710300100	Enugu State College of Health Technology, Oji River	350,800,000.00	230,800,000.00	8,730,936.50	51,679,411.74	22.4%	179,120,588.26
051710400100	Enugu State College of Nursing Sciences and Health T	177,800,000.00	177,800,000.00	87,066,990.93	87,066,990.93	49.0%	90,733,009.07
051710500100	Enugu State College of Nursing Sciences, Parklane/Aw	513,900,000.00	513,900,000.00	34,227,649.27	47,234,580.14	9.2%	466,665,419.86

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052100000000	**Ministry of Health**	**2,859,280,000.00**	**2,944,280,000.00**	**208,321,771.20**	**383,102,706.61**	**13.0%**	**2,561,177,293.39**
052100100100	Ministry of Health	360,100,000.00	530,100,000.00	18,670,770.48	23,743,022.63	4.5%	506,356,977.37
052100300100	Enugu State Primary Healthcare Development Agency	1,184,950,000.00	944,950,000.00	2,940,211.17	2,946,773.67	0.3%	942,003,226.33
052100200100	Enugu State Agency for Universal Health Coverage	64,800,000.00	64,800,000.00	1,290,729.57	1,290,729.57	2.0%	63,509,270.43
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,046,470,000.00	1,176,470,000.00	184,540,107.23	345,089,107.87	29.3%	831,380,892.13
052110200100	Enugu State Hospitals Management Board (SHB)	52,660,000.00	52,660,000.00	879,952.75	10,033,072.87	19.1%	42,626,927.13
052110300100	SUMAS Teaching Hospital	150,300,000.00	175,300,000.00	-	-	0.0%	175,300,000.00
053500000000	**Ministry of Environment and Climent Change**	**555,400,000.00**	**1,064,700,000.00**	**698,637,287.18**	**700,638,007.06**	**65.8%**	**364,061,992.94**
053500100100	Ministry of Environment and Climate Change	144,200,000.00	154,200,000.00	86,215,366.00	86,215,366.00	55.9%	67,984,634.00
053505300100	Enugu State Waste Management Authority (ESWAMA	385,200,000.00	602,200,000.00	592,946,690.28	594,947,410.16	98.8%	7,252,589.84
053505400100	Forestry Commission	12,900,000.00	12,900,000.00	1,343,246.11	1,343,246.11	10.4%	11,556,753.89
053505400200	Enugu State Structures for Signage and Advertisemen	13,100,000.00	295,400,000.00	18,131,984.79	18,131,984.79	6.1%	277,268,015.21
055100000000	**Ministry of Local Government, Rural Developm**	**144,550,000.00**	**242,500,000.00**	**50,508,190.67**	**57,120,900.51**	**23.6%**	**185,379,099.49**
055100100100	Ministry of Local Government, Rural Development and	57,600,000.00	95,600,000.00	-	3,608,853.08	3.8%	91,991,146.92
055100200100	Fire Service Department	82,800,000.00	89,800,000.00	7,568,416.45	10,572,273.21	11.8%	79,227,726.79
055100400100	Community and Social Developmnt Agency	4,150,000.00	57,100,000.00	42,939,774.22	42,939,774.22	75.2%	14,160,225.78

Table 7: Capital Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	***1,296,092,465,000.00***	***1,296,092,465,000.00***	***90,387,342,416.69***	***208,530,193,153.65***	***16.1%***	***1,087,562,271,846.35***
010000000000	**Administration Sector**	**262,306,381,000.00**	**253,206,381,000.00**	**34,971,527,182.28**	**36,582,680,301.39**	**14.4%**	**216,623,700,698.61**
011100000000	**Governor's Office**	**256,527,243,000.00**	**246,837,243,000.00**	**34,971,527,182.28**	**36,575,078,301.39**	**14.8%**	**210,262,164,698.61**
011100100100	Office of the Executive Governor	35,150,000,000.00	34,560,000,000.00	715,172,182.28	2,317,970,301.39	6.7%	32,242,029,698.61
011100100200	Office of the Deputy Governor	210,000,000.00	210,000,000.00	-	753,000.00	0.4%	209,247,000.00
011100800100	Enugu State Emergency Management Agency	117,765,000.00	117,765,000.00	1,355,000.00	1,355,000.00	1.2%	116,410,000.00
011101000100	Dept of Due Process and Budget Monitoring	9,700,000.00	9,700,000.00	-	-	0.0%	9,700,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
011110100100	Project Development and Implementation Dept.	769,001,000.00	769,001,000.00	-	-	0.0%	769,001,000.00
011118400100	Volunteer Service Agency	7,276,000.00	7,276,000.00	-	-	0.0%	7,276,000.00
011118500100	Enugu State Management Board for the Protection of State	100,800,000.00	100,800,000.00	-	-	0.0%	100,800,000.00
011105200100	SERVICOM	3,501,000.00	3,501,000.00	-	-	0.0%	3,501,000.00
011105300100	State Electricity Regulatory Commission	104,200,000.00	104,200,000.00	-	-	0.0%	104,200,000.00
011105400100	Enugu New City Corporation	200,000,000,000.00	190,900,000,000.00	34,255,000,000.00	34,255,000,000.00	17.9%	156,645,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	20,000,000,000.00	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
016100000000	**Office of the Secretary to the State Government**	**879,350,000.00**	**879,350,000.00**	**-**	**2,000,000.00**	**0.2%**	**877,350,000.00**
016100100100	Office of the Secretary to the State Government	879,350,000.00	879,350,000.00	-	2,000,000.00	0.2%	877,350,000.00
011200000000	**Enugu State House of Assembly (The Legislature)**	**2,053,450,000.00**	**2,053,450,000.00**	**-**	**-**	**0.0%**	**2,053,450,000.00**
011200300100	Enugu State House of Assembly (The Legislature)	2,025,550,000.00	2,025,550,000.00	-	-	0.0%	2,025,550,000.00
011200400100	Enugu State House of Assembly Service Commission	27,900,000.00	27,900,000.00	-	-	0.0%	27,900,000.00
012300000000	**Ministry of Information and Communication**	**456,237,000.00**	**756,237,000.00**	**-**	**-**	**0.0%**	**756,237,000.00**
012300100100	Ministry of Information and Communication	86,374,000.00	86,374,000.00	-	-	0.0%	86,374,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	217,250,000.00	517,250,000.00	-	-	0.0%	517,250,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	100,500,000.00	100,500,000.00	-	-	0.0%	100,500,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	52,113,000.00	52,113,000.00	-	-	0.0%	52,113,000.00
012500000000	**Office of the Head of State Civil Service**	**979,973,000.00**	**1,229,973,000.00**	**-**	**-**	**0.0%**	**1,229,973,000.00**
012500100100	Office of the Head of State Civil Service	247,918,000.00	497,918,000.00	-	-	0.0%	497,918,000.00
012500500100	Establishment, Pension and Training	22,400,000.00	22,400,000.00	-	-	0.0%	22,400,000.00
012500500200	Public Service Department	709,655,000.00	709,655,000.00	-	-	0.0%	709,655,000.00
014000000000	**Auditor General**	**30,350,000.00**	**30,350,000.00**	**-**	**-**	**0.0%**	**30,350,000.00**
014000100100	Office of the State Auditor General	25,750,000.00	25,750,000.00	-	-	0.0%	25,750,000.00
014000200100	Office of the Auditor General for Local Government	4,600,000.00	4,600,000.00	-	-	0.0%	4,600,000.00
014700000000	**Civil Service Commission (CSC)**	**57,058,000.00**	**67,058,000.00**	**-**	**5,602,000.00**	**8.4%**	**61,456,000.00**
014700100100	Civil Service Commission	57,058,000.00	67,058,000.00	-	5,602,000.00	8.4%	61,456,000.00
014900000000	**Local Government Service Commission**	**101,500,000.00**	**101,500,000.00**	**-**	**-**	**0.0%**	**101,500,000.00**
014900100100	Local Government Service Commission	78,500,000.00	78,500,000.00	-	-	0.0%	78,500,000.00
014900200100	Local Government Pension Board	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
014800000000	**Enugu State Independent Electoral Commission**	**124,220,000.00**	**124,220,000.00**	**-**	**-**	**0.0%**	**124,220,000.00**
014800100100	Enugu State Independent Electoral Commission	124,220,000.00	124,220,000.00	-	-	0.0%	124,220,000.00
016600000000	**Ministry of Human Development and Poverty Eradic**	**650,000,000.00**	**680,000,000.00**	**-**	**-**	**0.0%**	**680,000,000.00**
016600100100	Ministry of Human Development and Poverty Eradication	650,000,000.00	680,000,000.00	-	-	0.0%	680,000,000.00
016700000000	**Ministry of Special Duties**	**447,000,000.00**	**447,000,000.00**	**-**	**-**	**0.0%**	**447,000,000.00**
016700100100	Ministry of Special Duties	447,000,000.00	447,000,000.00	-	-	0.0%	447,000,000.00
020000000000	**Economic Sector**	**563,145,146,000.00**	**695,785,146,000.00**	**44,417,027,249.14**	**147,099,495,420.36**	**21.1%**	**548,685,650,579.64**
021500000000	**Ministry of Agriculture and Agro-Industrialization**	**90,350,788,000.00**	**82,270,788,000.00**	**183,731,600.00**	**2,303,731,600.00**	**2.8%**	**79,967,056,400.00**
021500100100	Ministry of Agriculture and Agro-Industrialization	89,680,000,000.00	70,600,000,000.00	133,000,000.00	2,253,000,000.00	3.2%	68,347,000,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
021510200100	Enugu State Agricultural Development Programme (ENADE	4,434,000.00	4,434,000.00	-	-	0.0%	4,434,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	466,354,000.00	466,354,000.00	50,731,600.00	50,731,600.00	10.9%	415,622,400.00
021510700700	Livestock Productivity and Resilience Support Project LPRE	200,000,000.00	11,200,000,000.00	-	-	0.0%	11,200,000,000.00
022000000000	**Ministry of Finance and Economic Development**	**1,919,391,000.00**	**1,919,391,000.00**	**-**	**-**	**0.0%**	**1,919,391,000.00**
022000100100	Ministry of Finance and Economic Development	488,750,000.00	488,750,000.00	-	-	0.0%	488,750,000.00
022000700100	Office of the State Accountant- General	218,479,000.00	218,479,000.00	-	-	0.0%	218,479,000.00
022000800100	Enugu State Internal Revenue Services	1,110,000,000.00	1,110,000,000.00	-	-	0.0%	1,110,000,000.00
022001200100	Enugu State Gaming/Lotto Commission	102,162,000.00	102,162,000.00	-	-	0.0%	102,162,000.00
022200000000	**Ministry of Trade, Investment and Industry**	**36,267,850,000.00**	**31,717,850,000.00**	**1,727,449,665.50**	**2,868,984,836.07**	**9.0%**	**28,848,865,163.93**
022200100100	Ministry of Trade, Investment and Industry	31,308,350,000.00	26,708,350,000.00	1,720,419,665.50	2,800,242,336.07	10.5%	23,908,107,663.93
022201700100	Enugu State Investment Development Authority	339,500,000.00	339,500,000.00	-	-	0.0%	339,500,000.00
022201800100	Small and Medium Scale Enterprises Promotion	4,250,000,000.00	4,300,000,000.00	7,030,000.00	68,742,500.00	1.6%	4,231,257,500.00
022201900100	Enugu Marketing Company	370,000,000.00	370,000,000.00	-	-	0.0%	370,000,000.00
022700000000	**Ministry of Labour and Productivity**	**60,800,000.00**	**60,800,000.00**	**-**	**-**	**0.0%**	**60,800,000.00**
022700100100	Ministry of Labour and Productivity	60,800,000.00	60,800,000.00	-	-	0.0%	60,800,000.00
022800000000	**Ministry of Innovation, Science and Technology**	**1,035,000,000.00**	**1,335,000,000.00**	**-**	**-**	**0.0%**	**1,335,000,000.00**
022800100100	Ministry of Innovation, Science and Technology	1,035,000,000.00	1,335,000,000.00	-	-	0.0%	1,335,000,000.00
022900000000	**Ministry of Transport**	**73,169,603,000.00**	**63,869,603,000.00**	**40,000,000.00**	**88,204,391.00**	**0.1%**	**63,781,398,609.00**
022900100100	Ministry of Transport	73,168,000,000.00	63,868,000,000.00	40,000,000.00	88,204,391.00	0.1%	63,779,795,609.00
022905300200	Coal City Transport Services	1,603,000.00	1,603,000.00	-	-	0.0%	1,603,000.00
023400000000	**Ministry of Works and Infrastructure**	**238,493,679,000.00**	**407,923,679,000.00**	**41,847,636,273.64**	**138,056,015,241.97**	**33.8%**	**269,867,663,758.03**
023400100100	Ministry of Works and Infrastructure	236,038,890,000.00	405,468,890,000.00	41,847,636,273.64	138,056,015,241.97	34.0%	267,412,874,758.03
023410200100	Rural Access Mobility Project (RAMP)	2,454,789,000.00	2,454,789,000.00	-	-	0.0%	2,454,789,000.00
023600000000	**Ministry of Culture and Tourism**	**30,693,160,000.00**	**30,783,160,000.00**	**-**	**-**	**0.0%**	**30,783,160,000.00**
023600100100	Ministry of Culture and Tourism	20,110,000,000.00	20,110,000,000.00	-	-	0.0%	20,110,000,000.00
023600100300	International Conference Centre (ICC)	62,698,000.00	152,698,000.00	-	-	0.0%	152,698,000.00
023600400100	Enugu State Council for Arts and Culture	20,462,000.00	20,462,000.00	-	-	0.0%	20,462,000.00
023605200100	Tourism Board	10,500,000,000.00	10,500,000,000.00	-	-	0.0%	10,500,000,000.00
023800000000	**State Economic Planning Commission**	**3,126,530,000.00**	**3,126,530,000.00**	**-**	**-**	**0.0%**	**3,126,530,000.00**
023800100100	State Economic Planning Commission	1,626,530,000.00	1,626,530,000.00	-	-	0.0%	1,626,530,000.00
023800400100	State Bureau of Statistics	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
025200000000	**Ministry of Water Resources**	**18,672,068,000.00**	**23,822,068,000.00**	**30,000,000.00**	**1,860,000,000.00**	**7.8%**	**21,962,068,000.00**
025200100100	Ministry of Water Resources	1,471,750,000.00	4,471,750,000.00	-	-	0.0%	4,471,750,000.00
025210200100	Enugu State Water Corporation	16,535,000,000.00	18,635,000,000.00	-	1,830,000,000.00	9.8%	16,805,000,000.00
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENR	610,318,000.00	630,318,000.00	-	-	0.0%	630,318,000.00
025210400100	Small Town Water and Sanitation Agency	55,000,000.00	85,000,000.00	30,000,000.00	30,000,000.00	35.3%	55,000,000.00
025300000000	**Ministry of Housing**	**37,018,500,000.00**	**27,018,500,000.00**	**-**	**791,460,440.00**	**2.9%**	**26,227,039,560.00**
025300100100	Ministry of Housing	30,908,500,000.00	20,908,500,000.00	-	791,460,440.00	3.8%	20,117,039,560.00
025301000100	Enugu State Housing Development Corporation	6,110,000,000.00	6,110,000,000.00	-	-	0.0%	6,110,000,000.00
026000000000	**Ministry of Lands and Urban Development**	**787,520,000.00**	**787,520,000.00**	**-**	**10,200,000.00**	**1.3%**	**777,320,000.00**
026000100100	Ministry of Lands and Urban Development	618,300,000.00	618,300,000.00	-	-	0.0%	618,300,000.00
026000100200	Office of the Surveyor General	169,220,000.00	169,220,000.00	-	10,200,000.00	6.0%	159,020,000.00
026400000000	**Ministry of Budget and Planning**	**579,000,000.00**	**1,179,000,000.00**	**500,000,000.00**	**500,000,000.00**	**42.4%**	**679,000,000.00**
026400100100	Ministry of Budget and Planning	579,000,000.00	1,179,000,000.00	500,000,000.00	500,000,000.00	42.4%	679,000,000.00
023100000000	**Ministry of Energy and Mineral Resources**	**30,971,257,000.00**	**19,971,257,000.00**	**88,209,710.00**	**620,898,911.32**	**3.1%**	**19,350,358,088.68**
023100100100	Ministry of Energy and Mineral Resources	17,750,257,000.00	6,750,257,000.00	-	-	0.0%	6,750,257,000.00
023100100200	Enugu State Electrification Agency	13,221,000,000.00	13,221,000,000.00	88,209,710.00	620,898,911.32	4.7%	12,600,101,088.68
030000000000	**Law and Justice Sector**	**7,639,020,000.00**	**7,809,020,000.00**	**30,650,000.00**	**30,650,000.00**	**0.4%**	**7,778,370,000.00**
031800000000	**The State Judiciary**	**7,045,315,000.00**	**7,175,315,000.00**	**-**	**-**	**0.0%**	**7,175,315,000.00**
031800100100	Judicial Service Commission	3,012,855,000.00	3,012,855,000.00	-	-	0.0%	3,012,855,000.00
031805100100	Enugu State High Court	2,805,545,000.00	2,935,545,000.00	-	-	0.0%	2,935,545,000.00
031805200100	Customary Court of Appeal	1,226,915,000.00	1,226,915,000.00	-	-	0.0%	1,226,915,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
032600000000	**Ministry of Justice**	**593,705,000.00**	**633,705,000.00**	**30,650,000.00**	**30,650,000.00**	**4.8%**	**603,055,000.00**
032600100100	Ministry of Justice	575,749,000.00	605,749,000.00	30,650,000.00	30,650,000.00	5.1%	575,099,000.00
032600700100	Citizens' Rights and Mediation Centre	3,403,000.00	3,403,000.00	-	-	0.0%	3,403,000.00
032601200100	Administrator-General/Public Trustees	14,553,000.00	24,553,000.00	-	-	0.0%	24,553,000.00
040000000000	**Regional**	**2,537,550,000.00**	**2,537,550,000.00**	**-**	**-**	**0.0%**	**2,537,550,000.00**
046500000000	**Enugu Capital Territory Development Authority**	**2,537,550,000.00**	**2,537,550,000.00**	**-**	**-**	**0.0%**	**2,537,550,000.00**
046500100100	Enugu Capital Territory Development Authority	2,537,550,000.00	2,537,550,000.00	-	-	0.0%	2,537,550,000.00
050000000000	**Social Sector**	**460,464,368,000.00**	**336,754,368,000.00**	**10,968,137,985.27**	**24,817,367,431.90**	**7.4%**	**311,937,000,568.10**
051300000000	**Ministry of Youth and Sport**	**20,039,111,000.00**	**20,539,111,000.00**	**-**	**-**	**0.0%**	**20,539,111,000.00**
051300100100	Ministry of Youth and Sport	20,000,000,000.00	20,500,000,000.00	-	-	0.0%	20,500,000,000.00
051300200100	Rangers Management Corporation	39,111,000.00	39,111,000.00	-	-	0.0%	39,111,000.00
051400000000	**Ministry of Children, Gender Affairs and Social Deve**	**682,000,000.00**	**682,000,000.00**	**-**	**8,000,000.00**	**1.2%**	**674,000,000.00**
051400100100	Ministry of Children, Gender Affairs and Social Development	582,000,000.00	582,000,000.00	-	-	0.0%	582,000,000.00
051406100100	Enugu State Disability Commission	100,000,000.00	100,000,000.00	-	8,000,000.00	8.0%	92,000,000.00
051700000000	**Ministry of Education**	**387,760,276,000.00**	**262,460,276,000.00**	**6,121,641,583.29**	**14,371,648,884.86**	**5.5%**	**248,088,627,115.14**
051700100100	Ministry of Education	11,998,317,000.00	11,998,317,000.00	-	28,157,980.00	0.2%	11,970,159,020.00
051700300100	Enugu State Universal Basic Education Board	17,605,400,000.00	17,605,400,000.00	6,111,591,583.29	13,564,431,058.65	77.0%	4,040,968,941.35
051700800100	Enugu State Library Board	85,000,000.00	115,000,000.00	-	47,374,756.31	41.2%	67,625,243.69
051700900100	Examinations Development Centre	91,600,000.00	91,600,000.00	-	-	0.0%	91,600,000.00
051701000100	Agency for Mass Literacy	15,362,000.00	15,362,000.00	-	-	0.0%	15,362,000.00
051701800100	Enugu State Polytechnic Iwollo	1,253,500,000.00	1,253,500,000.00	-	-	0.0%	1,253,500,000.00
051701900100	Enugu State College of Education (Technical)	436,810,000.00	436,810,000.00	-	-	0.0%	436,810,000.00
051702600100	Enugu State University of Science and Technology (ESUT)	692,403,000.00	992,403,000.00	-	432,337,524.45	43.6%	560,065,475.55
051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (	786,240,000.00	2,986,240,000.00	-	-	0.0%	2,986,240,000.00
051703100100	Institute of Management and Techonology (IMT)	393,182,000.00	393,182,000.00	-	36,416,700.00	9.3%	356,765,300.00
051705100100	Post-Primary Schools Management Board (PPSMB)	251,315,760,000.00	172,115,760,000.00	-	-	0.0%	172,115,760,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Bo	98,674,946,000.00	49,674,946,000.00	-	-	0.0%	49,674,946,000.00
051705600100	Enugu State Scholarship and Education Loans Board	7,985,000.00	7,985,000.00	-	-	0.0%	7,985,000.00
051710300100	Enugu State College of Health Technology, Oji River	1,066,250,000.00	1,416,250,000.00	10,050,000.00	110,364,000.00	7.8%	1,305,886,000.00
051710400100	Enugu State College of Nursing Sciences and Health Techno	1,963,740,000.00	1,963,740,000.00	-	-	0.0%	1,963,740,000.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	1,373,781,000.00	1,393,781,000.00	-	152,566,865.45	10.9%	1,241,214,134.55
052100000000	**Ministry of Health**	**46,759,553,000.00**	**47,789,553,000.00**	**4,846,496,401.98**	**10,368,718,547.04**	**21.7%**	**37,420,834,452.96**
052100100100	Ministry of Health	3,873,711,000.00	3,873,711,000.00	-	-	0.0%	3,873,711,000.00
052100300100	Enugu State Primary Healthcare Development Agency	15,745,950,000.00	16,745,950,000.00	3,723,665,380.73	8,645,887,525.79	51.6%	8,100,062,474.21
052100200100	Enugu State Agency for Universal Health Coverage	2,466,886,000.00	2,466,886,000.00	-	-	0.0%	2,466,886,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	5,260,000,000.00	5,290,000,000.00	106,899,021.25	106,899,021.25	2.0%	5,183,100,978.75
052110200100	Enugu State Hospitals Management Board (SHB)	17,913,006,000.00	17,913,006,000.00	1,000,000,000.00	1,600,000,000.00	8.9%	16,313,006,000.00
052110300100	SUMAS Teaching Hospital	1,500,000,000.00	1,500,000,000.00	15,932,000.00	15,932,000.00	1.1%	1,484,068,000.00
053500000000	**Ministry of Environment and Climent Change**	**1,597,428,000.00**	**1,657,428,000.00**	**-**	**69,000,000.00**	**4.2%**	**1,588,428,000.00**
053500100100	Ministry of Environment and Climate Change	478,000,000.00	478,000,000.00	-	-	0.0%	478,000,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	882,500,000.00	882,500,000.00	-	-	0.0%	882,500,000.00
053505400100	Forestry Commission	163,628,000.00	163,628,000.00	-	-	0.0%	163,628,000.00
053505400200	Enugu State Structures for Signage and Advertisement Age	73,300,000.00	133,300,000.00	-	69,000,000.00	51.8%	64,300,000.00
055100000000	**Ministry of Local Government, Rural Development a**	**3,626,000,000.00**	**3,626,000,000.00**	**-**	**-**	**0.0%**	**3,626,000,000.00**
055100100100	Ministry of Local Government, Rural Development and Chie	99,000,000.00	99,000,000.00	-	-	0.0%	99,000,000.00
055100200100	Fire Service Department	527,000,000.00	527,000,000.00	-	-	0.0%	527,000,000.00
055100400100	Community and Social Developmnt Agency	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00

Table 8: Other Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	***13,419,500,000.00***	***45,419,500,000.00***	***4,609,872,367.93***	***11,349,821,785.00***	***25.0%***	***34,069,678,215.00***
020000000000	**Economic Sector**	**13,350,000,000.00**	**45,350,000,000.00**	**4,571,872,367.93**	**11,311,821,785.00**	**24.9%**	**34,038,178,215.00**
022000000000	**Ministry of Finance and Economic Development**	**13,350,000,000.00**	**45,350,000,000.00**	**4,571,872,367.93**	**11,311,821,785.00**	**24.9%**	**34,038,178,215.00**
022000700100	Office of the State Accountant- General	13,350,000,000.00	45,350,000,000.00	4,571,872,367.93	11,311,821,785.00	24.9%	34,038,178,215.00
050000000000	**Social Sector**	**69,500,000.00**	**69,500,000.00**	**38,000,000.00**	**38,000,000.00**	**54.7%**	**31,500,000.00**
051700000000	**Ministry of Education**	**69,500,000.00**	**69,500,000.00**	**38,000,000.00**	**38,000,000.00**	**54.7%**	**31,500,000.00**
051701800100	Enugu State Polytechnic Iwollo	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
051701900100	Enugu State College of Education (Technical)	44,000,000.00	44,000,000.00	38,000,000.00	38,000,000.00	86.4%	6,000,000.00
051702600100	Enugu State University of Science and Technology (ESUT)	20,500,000.00	20,500,000.00	-	-	0.0%	20,500,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	**1,617,397,465,000.00**	**1,617,397,465,000.00**	**129,293,111,539.61**	**298,334,226,372.25**	**18.4%**	**1,319,063,238,627.75**
2	***EXPENDITURES***	***1,617,397,465,000.00***	***1,617,397,465,000.00***	***129,293,111,539.61***	***298,334,226,372.25***	***18.4%***	***1,319,063,238,627.75***
21	***PERSONNEL COST***	***187,595,350,000.00***	***169,537,480,000.00***	***11,034,419,660.26***	***35,620,072,305.51***	***21.0%***	***133,917,407,694.49***
2101	**SALARY**	***110,302,588,678.00***	***94,232,618,678.00***	***8,830,766,140.89***	***22,978,931,115.12***	***24.4%***	***71,253,687,562.88***
210101	**SALARIES AND WAGES**	**110,302,588,678.00**	**94,232,618,678.00**	**8,830,766,140.89**	**22,978,931,115.12**	**24.4%**	**71,253,687,562.88**
21010101	SALARY	109,008,822,811.00	92,938,852,811.00	8,597,651,072.21	22,703,199,920.33	24.4%	70,235,652,890.67
21010102	OVER TIME PAYMENTS	235,376,514.00	235,376,514.00	-	2,000,000.00	0.8%	233,376,514.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,058,389,353.00	1,058,389,353.00	233,115,068.68	273,731,194.79	25.9%	784,658,158.21
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***39,675,385,922.00***	***37,582,485,922.00***	***2,128,053,519.37***	***5,809,930,474.21***	***15.5%***	***31,772,555,447.79***
210201	**ALLOWANCES**	**39,442,882,026.00**	**37,379,982,026.00**	**2,128,053,519.37**	**5,809,930,474.21**	**15.5%**	**31,570,051,551.79**
21020101	Housing/Rent Allowance	19,003,767,960.00	17,016,767,960.00	1,038,366,376.45	2,553,396,941.90	15.0%	14,463,371,018.10
21020102	Transport Allowance	1,938,376,367.00	1,848,376,367.00	273,599,643.87	592,280,548.32	32.0%	1,256,095,818.68
21020103	Meal Subsidy	1,099,156,223.00	1,110,156,223.00	32,176,015.25	307,990,188.60	27.7%	802,166,034.40
21020104	Utility Allowance	825,701,525.00	838,701,525.00	32,748,495.21	208,437,195.82	24.9%	630,264,329.18
21020105	Entertainment Allowance	334,077,181.00	334,177,181.00	6,838,887.57	10,272,342.30	3.1%	323,904,838.70
21020106	Leave allowances	1,345,038,563.00	1,345,038,563.00	4,570,038.23	307,456,899.05	22.9%	1,037,581,663.95
21020107	Domestic Staff Allowance	3,465,858,215.00	3,365,858,215.00	538,217,692.98	821,354,337.72	24.4%	2,544,503,877.28
21020108	Shift Duty Allowance	435,940,649.00	635,940,649.00	17,034,737.14	48,213,215.80	7.6%	587,727,433.20
21020109	Call Duties Allowances	443,914,407.00	403,914,407.00	36,462,221.86	102,380,586.37	25.3%	301,533,820.63
21020110	Clinical Duty Allowance	488,198.00	488,198.00	31,969.00	248,694.07	50.9%	239,503.93
21020111	Hazard Allowance	835,785,228.00	775,785,228.00	62,085,330.13	143,212,870.31	18.5%	632,572,357.69
21020112	Rural Posting Allowance	42,663,636.00	32,663,636.00	2,822,534.38	6,815,983.07	20.9%	25,847,652.93
21020113	Teaching Allowance	1,914,514,956.00	1,914,514,956.00	21,892,461.86	123,131,692.91	6.4%	1,791,383,263.09
21020114	Admin Allowance	39,168,891.00	39,168,891.00	6,413,020.74	11,171,508.62	28.5%	27,997,382.38
21020115	Arrears Allowances	5,348,053,860.00	5,348,053,860.00	1,631,400.71	182,281,265.04	3.4%	5,165,772,594.96
21020116	Secretarial Allowance	1,323.00	1,323.00	-	-	0.0%	1,323.00
21020117	Professional Allowance	1,939,989,363.00	1,939,989,363.00	10,376.00	292,872,535.98	15.1%	1,647,116,827.02
21020119	Wardrobe Allowance	25,117,050.00	25,117,050.00	2,540,935.40	7,737,615.70	30.8%	17,379,434.30
21020121	Responsibility Allowance	126,631,048.00	126,631,048.00	19,694,491.24	39,811,498.41	31.4%	86,819,549.59
21020122	Furniture Allowance	8,254,659.00	8,254,659.00	-	2,654,695.65	32.2%	5,599,963.35
21020123	Newspaper Allowance	10,649,961.00	10,649,961.00	415,956.60	736,261.55	6.9%	9,913,699.45
21020124	Veh. Maintenace Allowance	7,910,721.00	7,910,721.00	779,918.70	1,949,796.75	24.6%	5,960,924.25
21020125	Inducement Allowance	1,734,797.00	1,734,797.00	22,924.80	29,387.20	1.7%	1,705,409.80
21020126	Other Allowances	250,087,245.00	250,087,245.00	29,698,091.24	45,494,413.06	18.2%	204,592,831.94
210202	**SOCIAL CONTRIBUTIONS**	**232,503,896.00**	**202,503,896.00**	**-**	**-**	**0.0%**	**202,503,896.00**
21020201	NHIS CONTRIBUTION	230,045,804.00	200,045,804.00	-	-	0.0%	200,045,804.00
21020205	HOUSING FUND CONTRIBUTION	2,458,092.00	2,458,092.00	-	-	0.0%	2,458,092.00
2103	**SOCIAL BENEFITS**	***37,617,375,400.00***	***37,722,375,400.00***	***75,600,000.00***	***6,831,210,716.18***	***18.1%***	***30,891,164,683.82***
210301	**SOCIAL BENEFITS**	**37,617,375,400.00**	**37,722,375,400.00**	**75,600,000.00**	**6,831,210,716.18**	**18.1%**	**30,891,164,683.82**
21030101	GRATUITY	30,113,403,540.00	27,113,403,540.00	-	1,115,735,381.94	4.1%	25,997,668,158.06
21030102	PENSION	7,392,171,860.00	10,497,171,860.00	75,600,000.00	5,715,475,334.24	54.4%	4,781,696,525.76
21030103	DEATH BENEFITS	111,800,000.00	111,800,000.00	-	-	0.0%	111,800,000.00
22	***OTHER RECURRENT COSTS***	***133,709,650,000.00***	***151,767,520,000.00***	***27,871,349,462.66***	***54,183,960,913.09***	***35.7%***	***97,583,559,086.91***
2202	**OVERHEAD COST**	***120,290,150,000.00***	***106,348,020,000.00***	***23,261,477,094.73***	***42,834,139,128.09***	***40.3%***	***63,513,880,871.91***
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,434,070,000.00**	**12,200,190,000.00**	**2,549,695,363.50**	**3,871,192,389.39**	**31.7%**	**8,328,997,610.61**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	687,800,000.00	1,548,500,000.00	193,486,701.75	278,237,183.09	18.0%	1,270,262,816.91

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,272,700,000.00	5,415,200,000.00	1,090,707,448.27	1,646,661,129.55	30.4%	3,768,538,870.45
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,221,220,000.00	1,270,940,000.00	792,678,038.00	812,261,538.00	63.9%	458,678,462.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,316,100,000.00	3,030,300,000.00	309,025,150.00	906,864,313.27	29.9%	2,123,435,686.73
22020105	Hotel Accommodation	936,250,000.00	935,250,000.00	163,798,025.48	227,168,225.48	24.3%	708,081,774.52
220202	**UTILITIES - GENERAL**	**2,886,670,000.00**	**4,959,625,000.00**	**2,726,671,621.83**	**2,827,328,668.63**	**57.0%**	**2,132,296,331.37**
22020201	ELECTRICITY CHARGES	1,776,875,000.00	3,760,575,000.00	2,496,082,502.15	2,503,819,634.17	66.6%	1,256,755,365.83
22020202	TELEPHONE CHARGES	133,285,000.00	140,230,000.00	9,269,735.50	17,388,896.62	12.4%	122,841,103.38
22020203	INTERNET ACCESS CHARGES	616,305,000.00	619,840,000.00	128,613,938.60	149,383,864.36	24.1%	470,456,135.64
22020204	SATELLITE BROADCASTING ACCESS CHARGES	38,895,000.00	77,390,000.00	45,960,187.18	53,355,187.18	68.9%	24,034,812.82
22020205	WATER RATES	78,460,000.00	95,440,000.00	26,632,146.88	32,957,447.99	34.5%	62,482,552.01
22020206	SEWERAGE CHARGES	42,350,000.00	32,650,000.00	2,226,411.52	3,454,098.31	10.6%	29,195,901.69
22020207	LEASED COMMUNICATION LINES(S)	4,800,000.00	4,800,000.00	-	-	0.0%	4,800,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	195,700,000.00	228,700,000.00	17,886,700.00	66,969,540.00	29.3%	161,730,460.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**57,735,520,000.00**	**14,120,500,000.00**	**1,691,202,644.54**	**2,671,997,855.07**	**18.9%**	**11,448,502,144.93**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,624,450,000.00	4,391,430,000.00	997,355,686.80	1,293,891,944.29	29.5%	3,097,538,055.71
22020302	BOOKS	249,650,000.00	246,650,000.00	54,934,487.10	81,695,696.05	33.1%	164,954,303.95
22020303	NEWSPAPERS	29,500,000.00	31,100,000.00	1,900,468.70	3,107,568.70	10.0%	27,992,431.30
22020304	MAGAZINES & PERIODICALS	15,930,000.00	17,930,000.00	4,323,809.00	5,013,809.00	28.0%	12,916,191.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	565,550,000.00	1,311,350,000.00	161,206,875.44	263,525,526.04	20.1%	1,047,824,473.96
22020306	PRINTING OF SECURITY DOCUMENTS	477,850,000.00	825,000,000.00	110,499,306.00	141,592,503.60	17.2%	683,407,496.40
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	679,800,000.00	1,155,850,000.00	217,689,600.00	541,009,433.39	46.8%	614,840,566.61
22020308	FIELD & CAMPING MATERIALS SUPPLIES	982,000,000.00	182,000,000.00	15,632,030.00	23,787,030.00	13.1%	158,212,970.00
22020309	UNIFORMS & OTHER CLOTHING	213,550,000.00	251,700,000.00	23,942,394.00	55,376,494.00	22.0%	196,323,506.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	504,340,000.00	314,590,000.00	4,055,637.50	40,816,000.00	13.0%	273,774,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,392,900,000.00	5,392,900,000.00	99,662,350.00	222,181,850.00	4.1%	5,170,718,150.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,805,910,000.00**	**5,120,060,000.00**	**1,019,490,704.72**	**2,017,359,348.73**	**39.4%**	**3,102,700,651.27**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,694,750,000.00	1,848,450,000.00	527,280,917.53	1,196,229,025.11	64.7%	652,220,974.89
22020402	MAINTENANCE OF OFFICE FURNITURE	118,010,000.00	191,910,000.00	26,937,277.90	104,292,777.46	54.3%	87,617,222.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	380,550,000.00	439,150,000.00	97,056,130.00	138,035,231.12	31.4%	301,114,768.88
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	223,000,000.00	240,550,000.00	68,988,493.76	139,304,312.76	57.9%	101,245,687.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	194,500,000.00	624,200,000.00	61,956,663.06	105,197,332.81	16.9%	519,002,667.19
22020406	OTHER MAINTENANCE SERVICES	449,700,000.00	1,080,400,000.00	161,041,545.47	258,040,992.47	23.9%	822,359,007.53
22020407	MAINTENANCE OF AIRCRAFTS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	213,000,000.00	163,000,000.00	63,696,500.00	63,696,500.00	39.1%	99,303,500.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	22,400,000.00	22,400,000.00	5,304,000.00	5,334,000.00	23.8%	17,066,000.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	7,229,177.00	7,229,177.00	72.3%	2,770,823.00
220205	**TRAINING - GENERAL**	**3,395,350,000.00**	**5,886,650,000.00**	**2,379,212,397.08**	**3,333,206,802.57**	**56.6%**	**2,553,443,197.43**
22020501	LOCAL TRAINING	3,364,350,000.00	5,840,650,000.00	2,363,745,759.18	3,307,740,164.67	56.6%	2,532,909,835.33
22020502	INTERNATIONAL TRAINING	31,000,000.00	46,000,000.00	15,466,637.90	25,466,637.90	55.4%	20,533,362.10
220206	**OTHER SERVICES - GENERAL**	**13,236,600,000.00**	**13,910,800,000.00**	**3,336,262,626.66**	**9,935,953,135.99**	**71.4%**	**3,974,846,864.01**
22020601	SECURITY SERVICES	4,740,300,000.00	4,731,700,000.00	1,092,155,878.01	4,265,753,612.01	90.2%	465,946,387.99
22020602	OFFICE RENT	105,800,000.00	150,800,000.00	8,833,900.00	42,646,400.00	28.3%	108,153,600.00
22020603	RESIDENTIAL RENT	196,800,000.00	576,800,000.00	6,775,165.00	10,775,165.00	1.9%	566,024,835.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,204,050,000.00	7,204,050,000.00	1,809,981,000.00	5,179,981,000.00	71.9%	2,024,069,000.00
22020605	CLEANING & FUMIGATION SERVICES	989,650,000.00	1,247,450,000.00	418,516,683.65	436,796,958.98	35.0%	810,653,041.02
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**7,486,625,000.00**	**17,853,940,000.00**	**3,638,111,888.89**	**4,987,403,413.75**	**27.9%**	**12,866,536,586.25**
22020701	FINANCIAL CONSULTING	2,485,000,000.00	8,358,500,000.00	146,998,174.55	197,249,411.55	2.4%	8,161,250,588.45
22020702	INFORMATION TECHNOLOGY CONSULTING	1,720,225,000.00	3,843,790,000.00	1,749,241,936.24	2,105,510,210.81	54.8%	1,738,279,789.19
22020703	LEGAL SERVICES	1,871,350,000.00	2,053,450,000.00	517,838,455.06	634,978,955.06	30.9%	1,418,471,044.94
22020704	ENGINEERING SERVICES	197,250,000.00	1,225,400,000.00	771,625,823.83	781,625,823.83	63.8%	443,774,176.17
22020705	ARCHITECTURAL SERVICES	203,500,000.00	303,500,000.00	62,995,711.46	63,038,231.46	20.8%	240,461,768.54
22020706	SURVEYING SERVICES	951,800,000.00	1,921,800,000.00	293,874,358.95	1,108,941,052.24	57.7%	812,858,947.76

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020707	AGRICULTURAL CONSULTING	52,000,000.00	142,000,000.00	95,537,428.80	96,059,728.80	67.6%	45,940,271.20
22020708	MEDICAL CONSULTING	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,226,080,000.00**	**4,298,380,000.00**	**276,563,336.25**	**1,198,773,585.13**	**27.9%**	**3,099,606,414.87**
22020801	MOTOR VEHICLE FUEL COST	1,954,450,000.00	1,979,750,000.00	127,815,553.32	1,001,288,349.66	50.6%	978,461,650.34
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,026,300,000.00	526,400,000.00	24,788,182.00	24,825,838.54	4.7%	501,574,161.46
22020803	PLANT / GENERATOR FUEL COST	335,730,000.00	882,630,000.00	107,469,515.93	148,168,311.93	16.8%	734,461,688.07
22020804	AIRCRAFT FUEL COST	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
22020806	COOKING GAS/FUEL COST	109,600,000.00	109,600,000.00	16,490,085.00	24,491,085.00	22.3%	85,108,915.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,578,150,000.00**	**1,403,950,000.00**	**539,725,139.56**	**619,872,541.58**	**44.2%**	**784,077,458.42**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,242,740,000.00	1,057,540,000.00	498,764,839.35	510,552,711.96	48.3%	546,987,288.04
22020902	INSURANCE PREMIUM	328,200,000.00	334,200,000.00	40,959,500.00	109,312,116.00	32.7%	224,887,884.00
22020904	OTHER CRF BANK CHARGES	7,210,000.00	12,210,000.00	800.21	7,713.62	0.1%	12,202,286.38
220210	**MISCELLANEOUS EXPENSES GENERAL**	**15,505,175,000.00**	**26,593,925,000.00**	**5,104,541,371.70**	**11,371,051,387.25**	**42.8%**	**15,222,873,612.75**
22021001	REFRESHMENT & MEALS	1,794,950,000.00	1,796,700,000.00	581,649,042.64	1,323,782,550.52	73.7%	472,917,449.48
22021002	HONORARIUM & SITTING ALLOWANCE	1,174,300,000.00	4,157,500,000.00	604,038,415.37	1,329,362,208.63	32.0%	2,828,137,791.37
22021003	PUBLICITY & ADVERTISEMENTS	2,839,850,000.00	3,176,050,000.00	1,613,232,671.87	2,099,190,820.27	66.1%	1,076,859,179.73
22021004	MEDICAL EXPENSES-LOCAL	410,200,000.00	715,000,000.00	37,961,500.00	68,237,480.00	9.5%	646,762,520.00
22021006	POSTAGES & COURIER SERVICES	32,570,000.00	33,170,000.00	11,054,875.72	13,917,274.97	42.0%	19,252,725.03
22021007	WELFARE PACKAGES	2,567,250,000.00	3,962,150,000.00	207,959,664.27	1,835,150,639.27	46.3%	2,126,999,360.73
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	173,500,000.00	378,500,000.00	216,314,211.53	217,080,211.53	57.4%	161,419,788.47
22021009	SPORTING ACTIVITIES	634,400,000.00	1,997,400,000.00	235,993,500.00	514,404,250.00	25.8%	1,482,995,750.00
22021010	DIRECT TEACHING & LABORATORY COST	650,900,000.00	2,030,900,000.00	354,035,252.94	946,114,939.89	46.6%	1,084,785,060.11
22021011	Recruitment and Appointment (Service wide)	80,700,000.00	42,900,000.00	-	3,964,116.00	9.2%	38,935,884.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22021013	PROMOTION (SERVICE WIDE)	44,150,000.00	44,150,000.00	3,257,000.00	7,457,000.00	16.9%	36,693,000.00
22021014	Annual Budget Defence Expenses & Administration	403,710,000.00	348,510,000.00	72,997,461.04	129,923,961.04	37.3%	218,586,038.96
22021016	Servicom Expenses	15,445,000.00	16,745,000.00	640,000.00	640,000.00	3.8%	16,105,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	195,000,000.00	195,000,000.00	14,072,000.00	59,072,000.00	30.3%	135,928,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	450,200,000.00	550,200,000.00	206,040,000.00	227,624,208.00	41.4%	322,575,792.00
22021021	SPECIAL DAYS/CELEBRATIONS	496,950,000.00	2,627,950,000.00	56,056,276.32	119,667,027.13	4.6%	2,508,282,972.87
22021022	Donations	3,008,100,000.00	4,008,100,000.00	859,039,500.00	2,338,264,200.00	58.3%	1,669,835,800.00
22021026	Common services (Committee/Commissions)	529,000,000.00	509,000,000.00	30,200,000.00	137,198,500.00	27.0%	371,801,500.00
2203	***LOANS AND ADVANCES***	***69,500,000.00***	***69,500,000.00***	***38,000,000.00***	***38,000,000.00***	***54.7%***	***31,500,000.00***
220301	**STAFF LOANS & ADVANCES**	**69,500,000.00**	**69,500,000.00**	**38,000,000.00**	**38,000,000.00**	**54.7%**	**31,500,000.00**
22030103	REFURBISHING ADVANCES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22030105	SPETACLE ADVANCES	62,500,000.00	62,500,000.00	38,000,000.00	38,000,000.00	60.8%	24,500,000.00
22030107	FURNISHING ADVANCES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
2206	***PUBLIC DEBT CHARGES***	***11,210,000,000.00***	***43,210,000,000.00***	***4,571,872,367.93***	***11,311,821,785.00***	***26.2%***	***31,898,178,215.00***
220601	**FOREIGN INTEREST / DISCOUNT**	**1,400,000,000.00**	**3,400,000,000.00**	**-**	**1,948,971,138.86**	**57.3%**	**1,451,028,861.14**
22060102	FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWINGS	1,400,000,000.00	3,400,000,000.00	-	1,948,971,138.86	57.3%	1,451,028,861.14
220602	**DOMESTIC INTEREST / DISCOUNT**	**500,000,000.00**	**5,500,000,000.00**	**-**	**747,008,627.97**	**13.6%**	**4,752,991,372.03**
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	500,000,000.00	5,500,000,000.00	-	747,008,627.97	13.6%	4,752,991,372.03
220603	**FOREIGN PRINCIPAL**	**6,710,000,000.00**	**11,710,000,000.00**	**3,408,621,994.78**	**6,332,078,703.07**	**54.1%**	**5,377,921,296.93**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	6,710,000,000.00	11,710,000,000.00	3,408,621,994.78	6,332,078,703.07	54.1%	5,377,921,296.93
220604	**DOMESTIC PRINCIPAL**	**2,600,000,000.00**	**22,600,000,000.00**	**1,163,250,373.15**	**2,283,763,315.10**	**10.1%**	**20,316,236,684.90**
22060401	DOMESTIC PRINCIPAL - SHORT-TERM BORROWING	2,600,000,000.00	22,600,000,000.00	1,163,250,373.15	2,283,763,315.10	10.1%	20,316,236,684.90
2207	***TRANSFERS-PAYMENT***	***2,140,000,000.00***	***2,140,000,000.00***	***-***	***-***	***0.0%***	***2,140,000,000.00***
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**2,140,000,000.00**	**2,140,000,000.00**	**-**	**-**	**0.0%**	**2,140,000,000.00**
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
22070105	Cost of IGR Collection	2,080,000,000.00	2,080,000,000.00	-	-	0.0%	2,080,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23	***Capital Expenditure***	***1,296,092,465,000.00***	***1,296,092,465,000.00***	***90,387,342,416.69***	***208,530,193,153.65***	***16.1%***	***1,087,562,271,846.35***
2301	**FIXED ASSETS PURCHASED**	***267,633,485,900.00***	***230,164,485,900.00***	***7,039,343,575.92***	***13,489,377,300.74***	***5.9%***	***216,675,108,599.26***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**267,633,485,900.00**	**230,164,485,900.00**	**7,039,343,575.92**	**13,489,377,300.74**	**5.9%**	**216,675,108,599.26**
23010101	PURCHASE / ACQUISITION OF LAND	2,030,000,000.00	2,030,000,000.00	-	-	0.0%	2,030,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	8,256,000,000.00	2,256,000,000.00	-	-	0.0%	2,256,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
23010104	PURCHASE MOTOR CYCLES	772,400,000.00	772,400,000.00	-	-	0.0%	772,400,000.00
23010105	PURCHASE OF MOTOR VEHICLES	21,833,750,000.00	21,833,750,000.00	69,253,581.40	762,253,581.40	3.5%	21,071,496,418.60
23010106	PURCHASE OF VANS	640,436,900.00	640,436,900.00	-	17,000,000.00	2.7%	623,436,900.00
23010107	PURCHASE OF TRUCKS	2,950,573,000.00	3,400,573,000.00	-	357,822,670.57	10.5%	3,042,750,329.43
23010108	PURCHASE OF BUSES	697,400,000.00	707,400,000.00	-	24,000,000.00	3.4%	683,400,000.00
23010111	PURCHASE OF TRAINS	6,111,000.00	6,111,000.00	-	-	0.0%	6,111,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	115,811,488,000.00	76,641,488,000.00	154,174,000.00	279,320,000.00	0.4%	76,362,168,000.00
23010113	PURCHASE OF COMPUTERS	2,264,415,550.00	1,904,415,550.00	30,650,000.00	46,452,000.00	2.4%	1,857,963,550.00
23010114	PURCHASE OF COMPUTER PRINTERS	580,888,000.00	1,280,888,000.00	-	17,293,000.00	1.4%	1,263,595,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	65,870,000.00	65,870,000.00	-	-	0.0%	65,870,000.00
23010118	PURCHASE OF SCANNERS	14,250,000.00	14,250,000.00	-	-	0.0%	14,250,000.00
23010119	PURCHASE OF POWER GENERATING SET	8,341,124,000.00	6,341,124,000.00	-	360,187,970.12	5.7%	5,980,936,029.88
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	141,950,000.00	161,950,000.00	7,495,000.00	7,495,000.00	4.6%	154,455,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	127,500,000.00	127,500,000.00	-	-	0.0%	127,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,648,066,000.00	12,648,066,000.00	3,739,597,380.73	3,739,597,380.73	29.6%	8,908,468,619.27
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	54,330,000.00	54,330,000.00	-	-	0.0%	54,330,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	11,287,016,450.00	9,257,016,450.00	2,896,606,013.79	5,901,800,626.92	63.8%	3,355,215,823.08
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	256,800,000.00	256,800,000.00	-	-	0.0%	256,800,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	82,330,000.00	42,330,000.00	-	-	0.0%	42,330,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	11,526,087,000.00	23,526,087,000.00	50,731,600.00	1,750,731,600.00	7.4%	21,775,355,400.00
23010128	PURCHASE OF SECURITY EQUIPMENT	22,814,350,000.00	16,660,350,000.00	50,836,000.00	137,219,080.00	0.8%	16,523,130,920.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,981,350,000.00	11,086,350,000.00	-	-	0.0%	11,086,350,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	89,000,000.00	89,000,000.00	-	-	0.0%	89,000,000.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	2,900,000,000.00	2,900,000,000.00	40,000,000.00	88,204,391.00	3.0%	2,811,795,609.00
23010139	PURCHASE OF AIRCRAFTS	35,000,000,000.00	35,000,000,000.00	-	-	0.0%	35,000,000,000.00
2302	**CONSTRUCTION / PROVISION**	***899,007,929,000.00***	***926,687,929,000.00***	***72,074,683,480.31***	***180,730,788,575.12***	***19.5%***	***745,957,140,424.88***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**899,007,929,000.00**	**926,687,929,000.00**	**72,074,683,480.31**	**180,730,788,575.12**	**19.5%**	**745,957,140,424.88**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,132,108,126.22	17,137,108,126.22	1,048,000,586.75	2,415,586,731.24	14.1%	14,721,521,394.98
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	440,000,000.00	440,000,000.00	-	-	0.0%	440,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,106,000,000.00	13,136,000,000.00	124,626,410.00	460,649,341.20	3.5%	12,675,350,658.80
23020104	CONSTRUCTION / PROVISION OF HOUSING	46,268,500,000.00	66,268,500,000.00	-	20,889,829,961.47	31.5%	45,378,670,038.53
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,123,066,873.78	9,843,066,873.78	-	830,000,000.00	8.4%	9,013,066,873.78
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	16,649,740,000.00	13,679,740,000.00	106,899,021.25	5,181,688,031.76	37.9%	8,498,051,968.24
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	228,998,613,000.00	150,998,613,000.00	317,561,091.30	4,765,205,953.53	3.2%	146,233,407,046.47
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	270,000,000.00	420,000,000.00	-	100,314,000.00	23.9%	319,686,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	157,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	77,271,300,000.00	56,151,300,000.00	133,000,000.00	253,000,000.00	0.5%	55,898,300,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	344,070,189,000.00	460,470,189,000.00	68,624,176,705.51	143,461,044,171.61	31.2%	317,009,144,828.39
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	10,500,000,000.00	6,400,000,000.00	-	605,675,962.50	9.5%	5,794,324,037.50
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	3,015,000,000.00	3,015,000,000.00	-	-	0.0%	3,015,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	128,486,862,000.00	113,616,862,000.00	1,720,419,665.50	1,767,794,421.81	1.6%	111,849,067,578.19
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	9,500,000,000.00	9,500,000,000.00	-	-	0.0%	9,500,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	2,470,000,000.00	2,470,000,000.00	-	-	0.0%	2,470,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,530,050,000.00	3,105,050,000.00	-	-	0.0%	3,105,050,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2303	**REHABILITATION / REPAIRS**	***94,429,513,100.00***	***100,239,513,100.00***	***8,012,031,088.20***	***9,731,862,068.20***	***9.7%***	***90,507,651,031.80***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**94,429,513,100.00**	**100,239,513,100.00**	**8,012,031,088.20**	**9,731,862,068.20**	**9.7%**	**90,507,651,031.80**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	49,710,000.00	119,710,000.00	-	-	0.0%	119,710,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	1,137,000,000.00	2,137,000,000.00	-	-	0.0%	2,137,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	14,132,500,000.00	14,132,500,000.00	-	-	0.0%	14,132,500,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	16,540,800,000.00	16,560,800,000.00	1,000,000,000.00	1,600,000,000.00	9.7%	14,960,800,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	29,797,699,100.00	24,797,699,100.00	2,897,424,478.20	2,925,582,458.20	11.8%	21,872,116,641.80
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	93,863,000.00	93,863,000.00	-	-	0.0%	93,863,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	20,000,000,000.00	20,500,000,000.00	-	-	0.0%	20,500,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	1,330,000,000.00	2,330,000,000.00	-	300,000,000.00	12.9%	2,030,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	1,400,000,000.00	1,400,000,000.00	84,606,610.00	84,606,610.00	6.0%	1,315,393,390.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	359,500,000.00	389,500,000.00	30,000,000.00	30,000,000.00	7.7%	359,500,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	3,010,000,000.00	3,010,000,000.00	-	-	0.0%	3,010,000,000.00
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	110,000,000.00	110,000,000.00	-	920,000.00	0.8%	109,080,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,513,441,000.00	9,703,441,000.00	4,000,000,000.00	4,040,753,000.00	41.6%	5,662,688,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,613,000,000.00	4,613,000,000.00	-	750,000,000.00	16.3%	3,863,000,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	***478,145,000.00***	***6,478,145,000.00***	***2,754,254,272.26***	***3,049,422,709.59***	***47.1%***	***3,428,722,290.41***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**478,145,000.00**	**6,478,145,000.00**	**2,754,254,272.26**	**3,049,422,709.59**	**47.1%**	**3,428,722,290.41**
23040101	TREE PLANTING	150,885,000.00	150,885,000.00	-	-	0.0%	150,885,000.00
23040102	EROSION & FLOOD CONTROL	262,000,000.00	6,262,000,000.00	2,754,254,272.26	3,049,422,709.59	48.7%	3,212,577,290.41
23040103	WILDLIFE CONSERVATION	65,260,000.00	65,260,000.00	-	-	0.0%	65,260,000.00
2305	**OTHER CAPITAL PROJECTS**	***34,543,392,000.00***	***32,522,392,000.00***	***507,030,000.00***	***1,528,742,500.00***	***4.7%***	***30,993,649,500.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**34,543,392,000.00**	**32,522,392,000.00**	**507,030,000.00**	**1,528,742,500.00**	**4.7%**	**30,993,649,500.00**
23050101	RESEARCH AND DEVELOPMENT	14,585,093,200.00	12,935,093,200.00	7,030,000.00	1,028,742,500.00	8.0%	11,906,350,700.00
23050102	COMPUTER SOFTWARE ACQUISITION	1,065,945,800.00	1,095,945,800.00	-	-	0.0%	1,095,945,800.00
23050103	MONITORING AND EVALUATION	1,337,091,000.00	1,936,091,000.00	500,000,000.00	500,000,000.00	25.8%	1,436,091,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,728,476,000.00	728,476,000.00	-	-	0.0%	728,476,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	15,826,786,000.00	15,826,786,000.00	-	-	0.0%	15,826,786,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***1,617,397,465,000.00***	***1,617,397,465,000.00***	***129,293,111,539.61***	***298,334,226,372.25***	***18.4%***	***1,319,063,238,627.75***
701	**GENERAL PUBLIC SERVICES**	**487,190,243,742.00**	**515,790,643,742.00**	**56,982,992,006.71**	**87,900,195,242.30**	**17.0%**	**427,890,448,499.70**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AF**	**54,293,228,832.00**	**68,366,228,832.00**	**11,434,624,674.23**	**29,641,897,567.17**	**43.4%**	**38,724,331,264.83**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	41,778,223,924.00	55,095,223,924.00	10,400,965,243.29	26,119,985,137.80	47.4%	28,975,238,786.20
70112	FINANCIAL AND FISCAL AFFAIRS	12,515,004,908.00	13,271,004,908.00	1,033,659,430.94	3,521,912,429.37	26.5%	9,749,092,478.63
7013	**GENERAL SERVICES**	**420,196,699,910.00**	**396,429,099,910.00**	**40,929,757,761.58**	**46,293,851,906.02**	**11.7%**	**350,135,248,003.98**
70131	GENERAL PERSONNEL SERVICES	16,012,043,930.00	11,021,043,930.00	547,774,700.08	1,055,667,055.95	9.6%	9,965,376,874.05
70132	OVERALL PLANNING AND STATISTICAL SERVICES	866,069,529.00	919,469,529.00	166,493,767.90	218,071,682.21	23.7%	701,397,846.79
70133	OTHER GENERAL SERVICES	403,318,586,451.00	384,488,586,451.00	40,215,489,293.60	45,020,113,167.86	11.7%	339,468,473,283.14
7014	**BASIC RESEARCH**	**4,750,000.00**	**4,750,000.00**	**-**	**-**	**0.0%**	**4,750,000.00**
70141	BASIC RESEARCH	4,750,000.00	4,750,000.00	-	-	0.0%	4,750,000.00
7015	**R&D GENERAL PUBLIC SERVICES**	**250,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
70151	R&D GENERAL PUBLIC SERVICES	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**1,175,565,000.00**	**7,470,565,000.00**	**46,737,202.97**	**652,623,984.11**	**8.7%**	**6,817,941,015.89**
70161	GENERAL PUBLIC SERVICES N.E.C.	1,175,565,000.00	7,470,565,000.00	46,737,202.97	652,623,984.11	8.7%	6,817,941,015.89
7017	**PUBLIC DEBT TRANSACTIONS**	**11,210,000,000.00**	**43,210,000,000.00**	**4,571,872,367.93**	**11,311,821,785.00**	**26.2%**	**31,898,178,215.00**
70171	PUBLIC DEBT TRANSACTIONS	11,210,000,000.00	43,210,000,000.00	4,571,872,367.93	11,311,821,785.00	26.2%	31,898,178,215.00
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT**	**60,000,000.00**	**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	60,000,000.00	-	-	0.0%	60,000,000.00
703	**PUBLIC ORDER AND SAFETY**	**10,456,469,435.00**	**11,291,469,435.00**	**1,177,297,384.63**	**2,256,564,679.86**	**20.0%**	**9,034,904,755.14**
7031	**POLICE SERVICES**	**42,700,000.00**	**122,700,000.00**	**-**	**-**	**0.0%**	**122,700,000.00**
70311	POLICE SERVICES	42,700,000.00	122,700,000.00	-	-	0.0%	122,700,000.00
7033	**LAW COURTS**	**8,248,050,435.00**	**8,618,050,435.00**	**1,177,297,384.63**	**2,223,670,679.86**	**25.8%**	**6,394,379,755.14**
70331	LAW COURTS	8,248,050,435.00	8,618,050,435.00	1,177,297,384.63	2,223,670,679.86	25.8%	6,394,379,755.14
7035	**R & D PUBLIC ORDER AND SAFETY**	**1,562,417,000.00**	**1,947,417,000.00**	**-**	**32,894,000.00**	**1.7%**	**1,914,523,000.00**
70351	R&D PUBLIC ORDER AND SAFETY	1,562,417,000.00	1,947,417,000.00	-	32,894,000.00	1.7%	1,914,523,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**603,302,000.00**	**603,302,000.00**	**-**	**-**	**0.0%**	**603,302,000.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	603,302,000.00	603,302,000.00	-	-	0.0%	603,302,000.00
704	**ECONOMIC AFFAIRS**	**478,056,344,042.00**	**603,467,044,042.00**	**38,852,746,776.86**	**139,210,561,097.02**	**23.1%**	**464,256,482,944.98**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**125,745,880,941.00**	**113,938,680,941.00**	**1,341,191,516.88**	**5,068,067,384.41**	**4.4%**	**108,870,613,556.59**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	115,490,451,321.00	103,683,251,321.00	740,849,923.81	3,812,262,863.17	3.7%	99,870,988,457.83
70412	GENERAL LABOUR AFFAIRS	10,255,429,620.00	10,255,429,620.00	600,341,593.07	1,255,804,521.24	12.2%	8,999,625,098.76
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**88,610,644,420.00**	**77,961,644,420.00**	**314,250,063.18**	**1,162,096,596.48**	**1.5%**	**76,799,547,823.52**
70421	AGRICULTURE	88,590,644,420.00	77,941,644,420.00	314,250,063.18	1,162,096,596.48	1.5%	76,779,547,823.52
70423	FISHING AND HUNTING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
7043	**FUEL AND ENERGY**	**15,705,625,238.00**	**16,525,625,238.00**	**1,282,950,894.14**	**1,820,633,918.11**	**11.0%**	**14,704,991,319.89**
70431	COAL AND OTHER SOLID MINERAL FUEL	461,735,062.00	366,735,062.00	99,571,541.02	99,571,541.02	27.2%	267,163,520.98
70432	PETROLUEM AND NATURAL GAS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70435	ELECTRICITY	15,223,890,176.00	16,138,890,176.00	1,183,379,353.12	1,721,062,377.09	10.7%	14,417,827,798.91
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**241,695,604,587.00**	**387,665,604,587.00**	**35,750,814,550.60**	**130,742,922,662.46**	**33.7%**	**256,922,681,924.54**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,000,000,000.00	5,000,000,000.00	1,720,419,665.50	1,720,419,665.50	34.4%	3,279,580,334.50
70442	MANUFACTURING	31,050,000.00	31,050,000.00	-	-	0.0%	31,050,000.00
70443	CONSTRUCTION	234,664,554,587.00	382,634,554,587.00	34,030,394,885.10	129,022,502,996.96	33.7%	253,612,051,590.04
7045	**TRANSPORT**	**3,890,129,366.00**	**4,893,129,366.00**	**91,136,827.00**	**293,324,377.47**	**6.0%**	**4,599,804,988.53**
70451	ROAD TRANSPORT	3,890,129,366.00	4,893,129,366.00	91,136,827.00	293,324,377.47	6.0%	4,599,804,988.53
7046	**COMMUNICATION**	**12,500,000.00**	**12,500,000.00**	**-**	**-**	**0.0%**	**12,500,000.00**
70461	COMMUNICATION	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7047	**OTHER INDUSTRIES**	**2,222,390,402.00**	**2,254,290,402.00**	**43,775,214.60**	**49,538,810.25**	**2.2%**	**2,204,751,591.75**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70472	HOTELS AND RESTUARANTS	116,000,000.00	116,000,000.00	-	-	0.0%	116,000,000.00
70473	TOURISM	2,056,390,402.00	2,088,290,402.00	43,775,214.60	49,538,810.25	2.4%	2,038,751,591.75
7048	**R & D ECONOMIC AFFAIRS**	**173,569,088.00**	**215,569,088.00**	**28,627,710.46**	**73,977,347.84**	**34.3%**	**141,591,740.16**
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	173,569,088.00	215,569,088.00	28,627,710.46	73,977,347.84	34.3%	141,591,740.16
705	**ENVIRONMENTAL PROTECTION**	**4,474,683,789.00**	**11,035,983,789.00**	**3,773,469,297.99**	**4,401,923,580.59**	**39.9%**	**6,634,060,208.41**
7051	**WASTE MANAGEMENT**	**1,609,635,846.00**	**1,826,635,846.00**	**612,690,890.28**	**634,435,810.16**	**34.7%**	**1,192,200,035.84**
70511	WASTE MANAGEMENT	1,609,635,846.00	1,826,635,846.00	612,690,890.28	634,435,810.16	34.7%	1,192,200,035.84
7053	**POLLUTION ABATEMENT**	**139,300,000.00**	**146,300,000.00**	**7,568,416.45**	**10,572,273.21**	**7.2%**	**135,727,726.79**
70531	POLLUTION ABATEMENT	139,300,000.00	146,300,000.00	7,568,416.45	10,572,273.21	7.2%	135,727,726.79
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**1,980,714,079.00**	**8,025,714,079.00**	**3,002,331,213.07**	**3,566,568,884.35**	**44.4%**	**4,459,145,194.65**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,980,714,079.00	8,025,714,079.00	3,002,331,213.07	3,566,568,884.35	44.4%	4,459,145,194.65
7055	**R&D ENVIRONMENTAL PROTECTION**	**78,728,000.00**	**78,728,000.00**	**-**	**-**	**0.0%**	**78,728,000.00**
70551	R & D ENVIRONMENTAL PROTECTION	78,728,000.00	78,728,000.00	-	-	0.0%	78,728,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**666,305,864.00**	**958,605,864.00**	**150,878,778.19**	**190,346,612.87**	**19.9%**	**768,259,251.13**
70561	ENVIRONMENTAL PROTECTION N.E.C.	666,305,864.00	958,605,864.00	150,878,778.19	190,346,612.87	19.9%	768,259,251.13
706	**HOUSING AND COMMUNITY AMMENITIES**	**3,308,460,986.00**	**6,561,210,986.00**	**2,532,950,034.06**	**3,818,740,200.29**	**58.2%**	**2,742,470,785.71**
7061	**HOUSING DEVELOPMENT**	**901,058,867.00**	**3,127,758,867.00**	**1,438,192,426.55**	**2,133,933,100.37**	**68.2%**	**993,825,766.63**
70611	HOUSING DEVELOPMENT	901,058,867.00	3,127,758,867.00	1,438,192,426.55	2,133,933,100.37	68.2%	993,825,766.63
7062	**COMMUNITY DEVELOPMENT**	**471,625,862.00**	**613,675,862.00**	**168,700,284.62**	**269,479,121.79**	**43.9%**	**344,196,740.21**
70621	COMMUNITY DEVELOPMENT	471,625,862.00	613,675,862.00	168,700,284.62	269,479,121.79	43.9%	344,196,740.21
7063	**WATER SUPPLY**	**1,534,776,257.00**	**2,098,776,257.00**	**918,562,322.89**	**975,495,453.68**	**46.5%**	**1,123,280,803.32**
70631	WATER SUPPLY	1,534,776,257.00	2,098,776,257.00	918,562,322.89	975,495,453.68	46.5%	1,123,280,803.32
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	**401,000,000.00**	**721,000,000.00**	**7,495,000.00**	**439,832,524.45**	**61.0%**	**281,167,475.55**
70651	R & D HOUSING AND COMMUNITY AMENITIES	401,000,000.00	721,000,000.00	7,495,000.00	439,832,524.45	61.0%	281,167,475.55
707	**HEALTH**	**95,564,880,230.00**	**95,656,880,230.00**	**8,030,623,677.08**	**17,759,198,812.27**	**18.6%**	**77,897,681,417.73**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**8,071,693,000.00**	**8,101,693,000.00**	**106,899,021.25**	**106,899,021.25**	**1.3%**	**7,994,793,978.75**
70712	OTHER MEDICAL PRODUCTS	7,549,693,000.00	7,579,693,000.00	106,899,021.25	106,899,021.25	1.4%	7,472,793,978.75
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	522,000,000.00	522,000,000.00	-	-	0.0%	522,000,000.00
7072	**OUTPATIENT SERVICES**	**18,253,397,000.00**	**18,253,397,000.00**	**1,015,932,000.00**	**1,615,932,000.00**	**8.9%**	**16,637,465,000.00**
70721	GENERAL MEDICAL SERVICES	17,859,222,000.00	17,859,222,000.00	1,015,932,000.00	1,615,932,000.00	9.0%	16,243,290,000.00
70722	SPECIALIZED MEDICAL SERVICES	394,175,000.00	394,175,000.00	-	-	0.0%	394,175,000.00
7073	**HOSPITAL SERVICES**	**36,780,911,001.00**	**37,955,911,001.00**	**6,228,014,537.21**	**13,894,111,637.04**	**36.6%**	**24,061,799,363.96**
70731	GENERAL HOSPITAL SERVICES	33,438,020,001.00	34,593,020,001.00	6,228,014,537.21	13,741,544,771.59	39.7%	20,851,475,229.41
70732	SPECIALIZED HOSPITAL SERVICES	2,002,000,000.00	2,002,000,000.00	-	-	0.0%	2,002,000,000.00
70734	NURSING AND CONVALESCENT HOME SERVICES	1,340,891,000.00	1,360,891,000.00	-	152,566,865.45	11.2%	1,208,324,134.55
7074	**PUBLIC HEALTH SERVICES**	**32,458,879,229.00**	**31,345,879,229.00**	**679,778,118.62**	**2,142,256,153.98**	**6.8%**	**29,203,623,075.02**
70741	PUBLIC HEALTH SERVICES	32,458,879,229.00	31,345,879,229.00	679,778,118.62	2,142,256,153.98	6.8%	29,203,623,075.02
708	**RECREATION, CULTURE AND RELIGION**	**10,906,514,747.00**	**12,386,314,747.00**	**886,564,929.74**	**1,702,694,185.46**	**13.7%**	**10,683,620,561.54**
7081	**RECREATIONAL AND SPORTING SERVICES**	**9,008,401,816.00**	**10,398,401,816.00**	**622,086,968.82**	**1,220,245,906.92**	**11.7%**	**9,178,155,909.08**
70811	RECREATIONAL AND SPORTING SERVICES	9,008,401,816.00	10,398,401,816.00	622,086,968.82	1,220,245,906.92	11.7%	9,178,155,909.08
7082	**CULTURAL SERVICES**	**280,203,496.00**	**320,003,496.00**	**38,667,907.68**	**80,061,744.74**	**25.0%**	**239,941,751.26**
70821	CULTURAL SERVICES	280,203,496.00	320,003,496.00	38,667,907.68	80,061,744.74	25.0%	239,941,751.26
7083	**BROADCASTING AND PUBLISHING SERVICES**	**882,309,435.00**	**930,309,435.00**	**225,810,053.24**	**402,386,533.80**	**43.3%**	**527,922,901.20**
70831	BROADCASTING AND PUBLISHING SERVICES	882,309,435.00	930,309,435.00	225,810,053.24	402,386,533.80	43.3%	527,922,901.20
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**725,600,000.00**	**727,600,000.00**	**-**	**-**	**0.0%**	**727,600,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	725,600,000.00	727,600,000.00	-	-	0.0%	727,600,000.00
7085	**R & D RECREATION, CULTURE AND RELIGION**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
709	**EDUCATION**	**488,537,293,596.00**	**322,205,343,596.00**	**16,936,934,238.95**	**34,375,165,884.60**	**10.7%**	**287,830,177,711.40**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**96,383,949,662.00**	**33,800,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,889,746,769.69**
70912	PRIMARY EDUCATION	96,383,949,662.00	33,800,949,662.00	6,305,751,253.67	13,911,202,892.31	41.2%	19,889,746,769.69

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7092	**SECONDARY EDUCATION**	**357,677,761,255.00**	**244,684,211,255.00**	**4,877,111,475.45**	**11,558,557,366.62**	**4.7%**	**233,125,653,888.38**
70922	UPPER-SECONDARY EDUCATION	357,677,761,255.00	244,684,211,255.00	4,877,111,475.45	11,558,557,366.62	4.7%	233,125,653,888.38
7094	**TERTIARY EDUCATION**	**15,525,710,550.00**	**21,566,790,550.00**	**4,808,722,468.12**	**7,238,947,876.09**	**33.6%**	**14,327,842,673.91**
70941	FIRST STAGE OF TERTIARY EDUCATION	15,425,710,550.00	21,466,790,550.00	4,808,722,468.12	7,238,947,876.09	33.7%	14,227,842,673.91
70942	SECOND STAGE OF TERTIARY EDUCATION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**13,316,172,129.00**	**16,519,692,129.00**	**945,349,041.71**	**1,666,457,749.58**	**10.1%**	**14,853,234,379.42**
70951	EDUCATION NOT DEFINABLE BY LEVEL	13,316,172,129.00	16,519,692,129.00	945,349,041.71	1,666,457,749.58	10.1%	14,853,234,379.42
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**5,628,700,000.00**	**5,628,700,000.00**	**-**	**-**	**0.0%**	**5,628,700,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	5,628,700,000.00	5,628,700,000.00	-	-	0.0%	5,628,700,000.00
7098	**EDUCATION N.E.C.**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
70981	EDUCATION N.E.C	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
710	**SOCIAL PROTECTION**	**38,902,574,433.00**	**39,002,574,433.00**	**119,533,193.59**	**6,909,182,689.86**	**17.7%**	**32,093,391,743.14**
7101	**SICKNESS AND DISABILITY**	**190,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
71012	DISABILITY	190,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
7102	**OLD AGE**	**37,505,575,400.00**	**37,610,575,400.00**	**75,600,000.00**	**6,831,210,716.18**	**18.2%**	**30,779,364,683.82**
71021	OLD AGE	37,505,575,400.00	37,610,575,400.00	75,600,000.00	6,831,210,716.18	18.2%	30,779,364,683.82
7103	**SURVIVORS**	**420,200,000.00**	**420,200,000.00**	**14,778,688.25**	**15,375,742.25**	**3.7%**	**404,824,257.75**
71031	SURVIVORS	420,200,000.00	420,200,000.00	14,778,688.25	15,375,742.25	3.7%	404,824,257.75
7104	**FAMILY AND CHILDREN**	**763,423,033.00**	**698,423,033.00**	**29,154,505.34**	**62,596,231.43**	**9.0%**	**635,826,801.57**
71041	FAMILY AND CHILDREN	763,423,033.00	698,423,033.00	29,154,505.34	62,596,231.43	9.0%	635,826,801.57
7105	**UNEMPLOYMENT**	**4,076,000.00**	**4,076,000.00**	**-**	**-**	**0.0%**	**4,076,000.00**
71051	UNEMPLOYMENT	4,076,000.00	4,076,000.00	-	-	0.0%	4,076,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
71071	SOCIAL EXCLUSION N.E.C.	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7108	**R & D SOCIAL PROTECTION**	**9,300,000.00**	**9,300,000.00**	**-**	**-**	**0.0%**	**9,300,000.00**
71081	R & D SOCIAL PROTECTION	9,300,000.00	9,300,000.00	-	-	0.0%	9,300,000.00

Table 11: Personnel Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	***187,595,350,000.00***	***169,537,480,000.00***	***11,034,419,660.26***	***35,620,072,305.51***	***21.0%***	***133,917,407,694.49***
701	**GENERAL PUBLIC SERVICES**	**12,785,451,192.00**	**13,085,451,192.00**	**764,853,017.41**	**3,819,216,868.82**	**29.2%**	**9,266,234,323.18**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	**10,832,083,832.00**	**11,132,083,832.00**	**418,573,118.32**	**3,069,486,221.13**	**27.6%**	**8,062,597,610.87**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,818,073,924.00	5,118,073,924.00	230,861,205.36	583,550,050.81	11.4%	4,534,523,873.19
70112	FINANCIAL AND FISCAL AFFAIRS	6,014,009,908.00	6,014,009,908.00	187,711,912.96	2,485,936,170.32	41.3%	3,528,073,737.68
7013	**GENERAL SERVICES**	**1,953,367,360.00**	**1,953,367,360.00**	**346,279,899.09**	**749,730,647.69**	**38.4%**	**1,203,636,712.31**
70131	GENERAL PERSONNEL SERVICES	1,652,029,930.00	1,652,029,930.00	305,278,580.24	657,868,547.62	39.8%	994,161,382.38
70132	OVERALL PLANNING AND STATISTICAL SERVICES	177,329,529.00	177,329,529.00	28,437,893.40	60,718,087.71	34.2%	116,611,441.29
70133	OTHER GENERAL SERVICES	124,007,901.00	124,007,901.00	12,563,425.45	31,144,012.36	25.1%	92,863,888.64
703	**PUBLIC ORDER AND SAFETY**	**5,632,920,435.00**	**5,632,920,435.00**	**446,170,462.86**	**1,474,070,372.83**	**26.2%**	**4,158,850,062.17**
7033	**LAW COURTS**	**5,632,920,435.00**	**5,632,920,435.00**	**446,170,462.86**	**1,474,070,372.83**	**26.2%**	**4,158,850,062.17**
70331	LAW COURTS	5,632,920,435.00	5,632,920,435.00	446,170,462.86	1,474,070,372.83	26.2%	4,158,850,062.17
704	**ECONOMIC AFFAIRS**	**5,384,673,042.00**	**5,384,673,042.00**	**264,918,420.86**	**765,751,988.44**	**14.2%**	**4,618,921,053.56**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**394,699,941.00**	**394,699,941.00**	**47,384,633.28**	**119,773,832.90**	**30.3%**	**274,926,108.10**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	361,100,321.00	361,100,321.00	41,919,429.08	106,192,847.50	29.4%	254,907,473.50
70412	GENERAL LABOUR AFFAIRS	33,599,620.00	33,599,620.00	5,465,204.20	13,580,985.40	40.4%	20,018,634.60
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**690,044,420.00**	**690,044,420.00**	**76,249,034.92**	**194,424,949.42**	**28.2%**	**495,619,470.58**
70421	AGRICULTURE	690,044,420.00	690,044,420.00	76,249,034.92	194,424,949.42	28.2%	495,619,470.58
7043	**FUEL AND ENERGY**	**752,175,238.00**	**752,175,238.00**	**4,993,822.65**	**9,987,645.30**	**1.3%**	**742,187,592.70**
70431	COAL AND OTHER SOLID MINERAL FUEL	24,635,062.00	24,635,062.00	-	-	0.0%	24,635,062.00
70435	ELECTRICITY	727,540,176.00	727,540,176.00	4,993,822.65	9,987,645.30	1.4%	717,552,530.70
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**2,392,614,587.00**	**2,392,614,587.00**	**66,665,347.84**	**163,063,548.74**	**6.8%**	**2,229,551,038.26**
70443	CONSTRUCTION	2,392,614,587.00	2,392,614,587.00	66,665,347.84	163,063,548.74	6.8%	2,229,551,038.26
7045	**TRANSPORT**	**1,044,539,366.00**	**1,044,539,366.00**	**60,178,023.18**	**248,973,496.46**	**23.8%**	**795,565,869.54**
70451	ROAD TRANSPORT	1,044,539,366.00	1,044,539,366.00	60,178,023.18	248,973,496.46	23.8%	795,565,869.54
7047	**OTHER INDUSTRIES**	**37,340,402.00**	**37,340,402.00**	**-**	**5,763,595.65**	**15.4%**	**31,576,806.35**
70473	TOURISM	37,340,402.00	37,340,402.00	-	5,763,595.65	15.4%	31,576,806.35
7048	**R & D ECONOMIC AFFAIRS**	**73,259,088.00**	**73,259,088.00**	**9,447,558.99**	**23,764,919.97**	**32.4%**	**49,494,168.03**
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	73,259,088.00	73,259,088.00	9,447,558.99	23,764,919.97	32.4%	49,494,168.03
705	**ENVIRONMENTAL PROTECTION**	**1,676,171,789.00**	**1,676,171,789.00**	**183,746,744.80**	**407,184,622.94**	**24.3%**	**1,268,987,166.06**
7051	**WASTE MANAGEMENT**	**166,935,846.00**	**166,935,846.00**	**19,744,200.00**	**39,488,400.00**	**23.7%**	**127,447,446.00**
70511	WASTE MANAGEMENT	166,935,846.00	166,935,846.00	19,744,200.00	39,488,400.00	23.7%	127,447,446.00
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**1,121,104,079.00**	**1,121,104,079.00**	**118,814,363.51**	**283,040,206.97**	**25.2%**	**838,063,872.03**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,121,104,079.00	1,121,104,079.00	118,814,363.51	283,040,206.97	25.2%	838,063,872.03
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**388,131,864.00**	**388,131,864.00**	**45,188,181.29**	**84,656,015.97**	**21.8%**	**303,475,848.03**
70561	ENVIRONMENTAL PROTECTION N.E.C.	388,131,864.00	388,131,864.00	45,188,181.29	84,656,015.97	21.8%	303,475,848.03
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,094,350,986.00**	**1,155,450,986.00**	**130,982,164.80**	**298,087,860.21**	**25.8%**	**857,363,125.79**
7061	**HOUSING DEVELOPMENT**	**65,058,867.00**	**65,058,867.00**	**12,263,438.05**	**25,266,018.58**	**38.8%**	**39,792,848.42**
70611	HOUSING DEVELOPMENT	65,058,867.00	65,058,867.00	12,263,438.05	25,266,018.58	38.8%	39,792,848.42
7062	**COMMUNITY DEVELOPMENT**	**254,225,862.00**	**315,325,862.00**	**67,696,812.85**	**164,866,796.94**	**52.3%**	**150,459,065.06**
70621	COMMUNITY DEVELOPMENT	254,225,862.00	315,325,862.00	67,696,812.85	164,866,796.94	52.3%	150,459,065.06
7063	**WATER SUPPLY**	**775,066,257.00**	**775,066,257.00**	**51,021,913.90**	**107,955,044.69**	**13.9%**	**667,111,212.31**
70631	WATER SUPPLY	775,066,257.00	775,066,257.00	51,021,913.90	107,955,044.69	13.9%	667,111,212.31
707	**HEALTH**	**46,054,979,230.00**	**45,011,979,230.00**	**2,972,063,818.27**	**6,851,069,007.54**	**15.2%**	**38,160,910,222.46**
7073	**HOSPITAL SERVICES**	**16,220,510,001.00**	**16,220,510,001.00**	**2,319,809,049.25**	**4,750,568,137.93**	**29.3%**	**11,469,941,863.07**
70731	GENERAL HOSPITAL SERVICES	16,220,510,001.00	16,220,510,001.00	2,319,809,049.25	4,750,568,137.93	29.3%	11,469,941,863.07
7074	**PUBLIC HEALTH SERVICES**	**29,834,469,229.00**	**28,791,469,229.00**	**652,254,769.02**	**2,100,500,869.61**	**7.3%**	**26,690,968,359.39**
70741	PUBLIC HEALTH SERVICES	29,834,469,229.00	28,791,469,229.00	652,254,769.02	2,100,500,869.61	7.3%	26,690,968,359.39
708	**RECREATION, CULTURE AND RELIGION**	**1,337,174,747.00**	**1,357,174,747.00**	**200,756,439.08**	**635,063,070.40**	**46.8%**	**722,111,676.60**
7081	**RECREATIONAL AND SPORTING SERVICES**	**705,891,816.00**	**705,891,816.00**	**85,354,677.07**	**379,546,038.01**	**53.8%**	**326,345,777.99**
70811	RECREATIONAL AND SPORTING SERVICES	705,891,816.00	705,891,816.00	85,354,677.07	379,546,038.01	53.8%	326,345,777.99
7082	**CULTURAL SERVICES**	**183,653,496.00**	**183,653,496.00**	**26,459,620.68**	**65,020,726.14**	**35.4%**	**118,632,769.86**
70821	CULTURAL SERVICES	183,653,496.00	183,653,496.00	26,459,620.68	65,020,726.14	35.4%	118,632,769.86
7083	**BROADCASTING AND PUBLISHING SERVICES**	**447,629,435.00**	**467,629,435.00**	**88,942,141.33**	**190,496,306.25**	**40.7%**	**277,133,128.75**
70831	BROADCASTING AND PUBLISHING SERVICES	447,629,435.00	467,629,435.00	88,942,141.33	190,496,306.25	40.7%	277,133,128.75

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
709	**EDUCATION**	**75,733,180,146.00**	**58,232,210,146.00**	**5,976,535,525.52**	**14,491,216,903.53**	**24.9%**	**43,740,993,242.47**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**26,257,149,662.00**	**10,277,149,662.00**	**84,375,000.00**	**233,750,000.00**	**2.3%**	**10,043,399,662.00**
70912	PRIMARY EDUCATION	26,257,149,662.00	10,277,149,662.00	84,375,000.00	233,750,000.00	2.3%	10,043,399,662.00
7092	**SECONDARY EDUCATION**	**37,237,563,255.00**	**33,237,563,255.00**	**4,501,569,318.89**	**11,118,761,830.94**	**33.5%**	**22,118,801,424.06**
70922	UPPER-SECONDARY EDUCATION	37,237,563,255.00	33,237,563,255.00	4,501,569,318.89	11,118,761,830.94	33.5%	22,118,801,424.06
7094	**TERTIARY EDUCATION**	**6,141,135,100.00**	**5,604,165,100.00**	**884,093,219.00**	**2,039,703,315.00**	**36.4%**	**3,564,461,785.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	6,141,135,100.00	5,604,165,100.00	884,093,219.00	2,039,703,315.00	36.4%	3,564,461,785.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**6,097,332,129.00**	**9,113,332,129.00**	**506,497,987.63**	**1,099,001,757.59**	**12.1%**	**8,014,330,371.41**
70951	EDUCATION NOT DEFINABLE BY LEVEL	6,097,332,129.00	9,113,332,129.00	506,497,987.63	1,099,001,757.59	12.1%	8,014,330,371.41
710	**SOCIAL PROTECTION**	**37,896,448,433.00**	**38,001,448,433.00**	**94,393,066.66**	**6,878,411,610.80**	**18.1%**	**31,123,036,822.20**
7101	**SICKNESS AND DISABILITY**	**37,350,000.00**	**37,350,000.00**	**-**	**-**	**0.0%**	**37,350,000.00**
71012	DISABILITY	37,350,000.00	37,350,000.00	-	-	0.0%	37,350,000.00
7102	**OLD AGE**	**37,505,575,400.00**	**37,610,575,400.00**	**75,600,000.00**	**6,831,210,716.18**	**18.2%**	**30,779,364,683.82**
71021	OLD AGE	37,505,575,400.00	37,610,575,400.00	75,600,000.00	6,831,210,716.18	18.2%	30,779,364,683.82
7103	**SURVIVORS**	**111,800,000.00**	**111,800,000.00**	**-**	**-**	**0.0%**	**111,800,000.00**
71031	SURVIVORS	111,800,000.00	111,800,000.00	-	-	0.0%	111,800,000.00
7104	**FAMILY AND CHILDREN**	**241,723,033.00**	**241,723,033.00**	**18,793,066.66**	**47,200,894.62**	**19.5%**	**194,522,138.38**
71041	FAMILY AND CHILDREN	241,723,033.00	241,723,033.00	18,793,066.66	47,200,894.62	19.5%	194,522,138.38

Table 12: Overhead Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	***120,290,150,000.00***	***106,348,020,000.00***	***23,261,477,094.73***	***42,834,139,128.09***	***40.3%***	***63,513,880,871.91***
701	**GENERAL PUBLIC SERVICES**	**44,024,675,000.00**	**64,100,075,000.00**	**11,441,985,753.22**	**27,770,832,432.98**	**43.3%**	**36,329,242,567.02**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL**	**41,321,145,000.00**	**55,094,145,000.00**	**11,016,051,555.91**	**26,572,411,346.04**	**48.2%**	**28,521,733,653.96**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	36,900,150,000.00	49,917,150,000.00	10,170,104,037.93	25,536,435,086.99	51.2%	24,380,714,913.01
70112	FINANCIAL AND FISCAL AFFAIRS	4,420,995,000.00	5,176,995,000.00	845,947,517.98	1,035,976,259.05	20.0%	4,141,018,740.95
7013	**GENERAL SERVICES**	**1,539,730,000.00**	**1,547,130,000.00**	**380,551,994.34**	**547,152,102.83**	**35.4%**	**999,977,897.17**
70131	GENERAL PERSONNEL SERVICES	998,250,000.00	1,007,250,000.00	242,496,119.84	389,798,508.33	38.7%	617,451,491.67
70132	OVERALL PLANNING AND STATISTICAL SERVICES	389,280,000.00	442,680,000.00	138,055,874.50	157,353,594.50	35.5%	285,326,405.50
70133	OTHER GENERAL SERVICES	152,200,000.00	97,200,000.00	-	-	0.0%	97,200,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**1,163,800,000.00**	**7,458,800,000.00**	**45,382,202.97**	**651,268,984.11**	**8.7%**	**6,807,531,015.89**
70161	GENERAL PUBLIC SERVICES N.E.C.	1,163,800,000.00	7,458,800,000.00	45,382,202.97	651,268,984.11	8.7%	6,807,531,015.89
703	**PUBLIC ORDER AND SAFETY**	**2,655,850,000.00**	**3,105,850,000.00**	**731,126,921.77**	**749,600,307.03**	**24.1%**	**2,356,249,692.97**
7031	**POLICE SERVICES**	**42,700,000.00**	**122,700,000.00**	**-**	**-**	**0.0%**	**122,700,000.00**
70311	POLICE SERVICES	42,700,000.00	122,700,000.00	-	-	0.0%	122,700,000.00
7033	**LAW COURTS**	**2,613,150,000.00**	**2,983,150,000.00**	**731,126,921.77**	**749,600,307.03**	**25.1%**	**2,233,549,692.97**
70331	LAW COURTS	2,613,150,000.00	2,983,150,000.00	731,126,921.77	749,600,307.03	25.1%	2,233,549,692.97
704	**ECONOMIC AFFAIRS**	**6,118,680,000.00**	**8,859,380,000.00**	**2,134,654,064.99**	**2,695,744,495.61**	**30.4%**	**6,163,635,504.39**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**753,330,000.00**	**1,496,130,000.00**	**648,457,682.72**	**855,453,140.95**	**57.2%**	**640,676,859.05**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	704,200,000.00	1,447,000,000.00	641,168,894.73	846,773,245.10	58.5%	600,226,754.90
70412	GENERAL LABOUR AFFAIRS	49,130,000.00	49,130,000.00	7,288,787.99	8,679,895.85	17.7%	40,450,104.15
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**260,100,000.00**	**691,100,000.00**	**105,001,028.26**	**414,671,647.06**	**60.0%**	**276,428,352.94**
70421	AGRICULTURE	260,100,000.00	691,100,000.00	105,001,028.26	414,671,647.06	60.0%	276,428,352.94
7043	**FUEL AND ENERGY**	**918,450,000.00**	**1,738,450,000.00**	**1,189,747,361.49**	**1,189,747,361.49**	**68.4%**	**548,702,638.51**
70431	COAL AND OTHER SOLID MINERAL FUEL	437,100,000.00	342,100,000.00	99,571,541.02	99,571,541.02	29.1%	242,528,458.98
70435	ELECTRICITY	481,350,000.00	1,396,350,000.00	1,090,175,820.47	1,090,175,820.47	78.1%	306,174,179.53
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,165,850,000.00**	**835,850,000.00**	**97,533,822.63**	**97,533,822.63**	**11.7%**	**738,316,177.37**
70443	CONSTRUCTION	1,165,850,000.00	835,850,000.00	97,533,822.63	97,533,822.63	11.7%	738,316,177.37
7045	**TRANSPORT**	**2,785,590,000.00**	**3,788,590,000.00**	**30,958,803.82**	**44,350,881.01**	**1.2%**	**3,744,239,118.99**
70451	ROAD TRANSPORT	2,785,590,000.00	3,788,590,000.00	30,958,803.82	44,350,881.01	1.2%	3,744,239,118.99
7047	**OTHER INDUSTRIES**	**135,050,000.00**	**166,950,000.00**	**43,775,214.60**	**43,775,214.60**	**26.2%**	**123,174,785.40**
70472	HOTELS AND RESTUARANTS	116,000,000.00	116,000,000.00	-	-	0.0%	116,000,000.00
70473	TOURISM	19,050,000.00	50,950,000.00	43,775,214.60	43,775,214.60	85.9%	7,174,785.40
7048	**R & D ECONOMIC AFFAIRS**	**100,310,000.00**	**142,310,000.00**	**19,180,151.47**	**50,212,427.87**	**35.3%**	**92,097,572.13**
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	100,310,000.00	142,310,000.00	19,180,151.47	50,212,427.87	35.3%	92,097,572.13
705	**ENVIRONMENTAL PROTECTION**	**1,042,000,000.00**	**1,603,300,000.00**	**835,468,280.93**	**945,316,248.06**	**59.0%**	**657,983,751.94**
7051	**WASTE MANAGEMENT**	**385,200,000.00**	**602,200,000.00**	**592,946,690.28**	**594,947,410.16**	**98.8%**	**7,252,589.84**
70511	WASTE MANAGEMENT	385,200,000.00	602,200,000.00	592,946,690.28	594,947,410.16	98.8%	7,252,589.84
7053	**POLLUTION ABATEMENT**	**82,800,000.00**	**89,800,000.00**	**7,568,416.45**	**10,572,273.21**	**11.8%**	**79,227,726.79**
70531	POLLUTION ABATEMENT	82,800,000.00	89,800,000.00	7,568,416.45	10,572,273.21	11.8%	79,227,726.79
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**403,800,000.00**	**448,800,000.00**	**129,262,577.30**	**234,105,967.79**	**52.2%**	**214,694,032.21**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	403,800,000.00	448,800,000.00	129,262,577.30	234,105,967.79	52.2%	214,694,032.21
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**170,200,000.00**	**462,500,000.00**	**105,690,596.90**	**105,690,596.90**	**22.9%**	**356,809,403.10**
70561	ENVIRONMENTAL PROTECTION N.E.C.	170,200,000.00	462,500,000.00	105,690,596.90	105,690,596.90	22.9%	356,809,403.10
706	**HOUSING AND COMMUNITY AMMENITIES**	**879,410,000.00**	**3,751,060,000.00**	**2,394,472,869.26**	**3,080,819,815.63**	**82.1%**	**670,240,184.37**
7061	**HOUSING DEVELOPMENT**	**28,300,000.00**	**2,255,000,000.00**	**1,425,928,988.50**	**2,108,667,081.79**	**93.5%**	**146,332,918.21**
70611	HOUSING DEVELOPMENT	28,300,000.00	2,255,000,000.00	1,425,928,988.50	2,108,667,081.79	93.5%	146,332,918.21
7062	**COMMUNITY DEVELOPMENT**	**217,400,000.00**	**298,350,000.00**	**101,003,471.77**	**104,612,324.85**	**35.1%**	**193,737,675.15**
70621	COMMUNITY DEVELOPMENT	217,400,000.00	298,350,000.00	101,003,471.77	104,612,324.85	35.1%	193,737,675.15
7063	**WATER SUPPLY**	**633,710,000.00**	**1,197,710,000.00**	**867,540,408.99**	**867,540,408.99**	**72.4%**	**330,169,591.01**
70631	WATER SUPPLY	633,710,000.00	1,197,710,000.00	867,540,408.99	867,540,408.99	72.4%	330,169,591.01

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	**HEALTH**	**2,945,180,000.00**	**3,030,180,000.00**	**212,063,456.83**	**386,844,392.24**	**12.8%**	**2,643,335,607.76**
7073	**HOSPITAL SERVICES**	**1,196,770,000.00**	**1,351,770,000.00**	**184,540,107.23**	**345,089,107.87**	**25.5%**	**1,006,680,892.13**
70731	GENERAL HOSPITAL SERVICES	1,196,770,000.00	1,351,770,000.00	184,540,107.23	345,089,107.87	25.5%	1,006,680,892.13
7074	**PUBLIC HEALTH SERVICES**	**1,748,410,000.00**	**1,678,410,000.00**	**27,523,349.60**	**41,755,284.37**	**2.5%**	**1,636,654,715.63**
70741	PUBLIC HEALTH SERVICES	1,748,410,000.00	1,678,410,000.00	27,523,349.60	41,755,284.37	2.5%	1,636,654,715.63
708	**RECREATION, CULTURE AND RELIGION**	**3,541,340,000.00**	**5,001,140,000.00**	**685,808,490.66**	**1,067,631,115.06**	**21.3%**	**3,933,508,884.94**
7081	**RECREATIONAL AND SPORTING SERVICES**	**2,284,510,000.00**	**3,674,510,000.00**	**536,732,291.75**	**840,699,868.91**	**22.9%**	**2,833,810,131.09**
70811	RECREATIONAL AND SPORTING SERVICES	2,284,510,000.00	3,674,510,000.00	536,732,291.75	840,699,868.91	22.9%	2,833,810,131.09
7082	**CULTURAL SERVICES**	**96,550,000.00**	**136,350,000.00**	**12,208,287.00**	**15,041,018.60**	**11.0%**	**121,308,981.40**
70821	CULTURAL SERVICES	96,550,000.00	136,350,000.00	12,208,287.00	15,041,018.60	11.0%	121,308,981.40
7083	**BROADCASTING AND PUBLISHING SERVICES**	**434,680,000.00**	**462,680,000.00**	**136,867,911.91**	**211,890,227.55**	**45.8%**	**250,789,772.45**
70831	BROADCASTING AND PUBLISHING SERVICES	434,680,000.00	462,680,000.00	136,867,911.91	211,890,227.55	45.8%	250,789,772.45
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**725,600,000.00**	**727,600,000.00**	**-**	**-**	**0.0%**	**727,600,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	725,600,000.00	727,600,000.00	-	-	0.0%	727,600,000.00
709	**EDUCATION**	**58,211,965,000.00**	**16,030,985,000.00**	**4,800,757,130.14**	**6,106,579,242.42**	**38.1%**	**9,924,405,757.58**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**52,521,400,000.00**	**5,918,400,000.00**	**109,784,670.38**	**113,021,833.66**	**1.9%**	**5,805,378,166.34**
70912	PRIMARY EDUCATION	52,521,400,000.00	5,918,400,000.00	109,784,670.38	113,021,833.66	1.9%	5,805,378,166.34
7092	**SECONDARY EDUCATION**	**600,900,000.00**	**807,350,000.00**	**375,542,156.56**	**439,795,535.68**	**54.5%**	**367,554,464.32**
70922	UPPER-SECONDARY EDUCATION	600,900,000.00	807,350,000.00	375,542,156.56	439,795,535.68	54.5%	367,554,464.32
7094	**TERTIARY EDUCATION**	**4,413,775,000.00**	**8,441,825,000.00**	**3,876,579,249.12**	**5,014,463,861.09**	**59.4%**	**3,427,361,138.91**
70941	FIRST STAGE OF TERTIARY EDUCATION	4,413,775,000.00	8,441,825,000.00	3,876,579,249.12	5,014,463,861.09	59.4%	3,427,361,138.91
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**675,890,000.00**	**863,410,000.00**	**438,851,054.08**	**539,298,011.99**	**62.5%**	**324,111,988.01**
70951	EDUCATION NOT DEFINABLE BY LEVEL	675,890,000.00	863,410,000.00	438,851,054.08	539,298,011.99	62.5%	324,111,988.01
710	**SOCIAL PROTECTION**	**871,050,000.00**	**866,050,000.00**	**25,140,126.93**	**30,771,079.06**	**3.6%**	**835,278,920.94**
7101	**SICKNESS AND DISABILITY**	**102,650,000.00**	**162,650,000.00**	**-**	**-**	**0.0%**	**162,650,000.00**
71012	DISABILITY	102,650,000.00	162,650,000.00	-	-	0.0%	162,650,000.00
7103	**SURVIVORS**	**308,400,000.00**	**308,400,000.00**	**14,778,688.25**	**15,375,742.25**	**5.0%**	**293,024,257.75**
71031	SURVIVORS	308,400,000.00	308,400,000.00	14,778,688.25	15,375,742.25	5.0%	293,024,257.75
7104	**FAMILY AND CHILDREN**	**450,700,000.00**	**385,700,000.00**	**10,361,438.68**	**15,395,336.81**	**4.0%**	**370,304,663.19**
71041	FAMILY AND CHILDREN	450,700,000.00	385,700,000.00	10,361,438.68	15,395,336.81	4.0%	370,304,663.19
7108	**R & D SOCIAL PROTECTION**	**9,300,000.00**	**9,300,000.00**	**-**	**-**	**0.0%**	**9,300,000.00**
71081	R & D SOCIAL PROTECTION	9,300,000.00	9,300,000.00	-	-	0.0%	9,300,000.00

Table 13: Capital Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	***1,296,092,465,000.00***	***1,296,092,465,000.00***	***90,387,342,416.69***	***208,530,193,153.65***	***16.1%***	***1,087,562,271,846.35***
701	**GENERAL PUBLIC SERVICES**	**417,030,117,550.00**	**393,255,117,550.00**	**40,204,280,868.15**	**44,998,324,155.50**	**11.4%**	**348,256,793,394.50**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	**60,000,000.00**	**60,000,000.00**	**-**	**-**	**0.0%**	**60,000,000.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
7013	**GENERAL SERVICES**	**416,703,602,550.00**	**392,928,602,550.00**	**40,202,925,868.15**	**44,996,969,155.50**	**11.5%**	**347,931,633,394.50**
70131	GENERAL PERSONNEL SERVICES	13,361,764,000.00	8,361,764,000.00	-	8,000,000.00	0.1%	8,353,764,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	299,460,000.00	299,460,000.00	-	-	0.0%	299,460,000.00
70133	OTHER GENERAL SERVICES	403,042,378,550.00	384,267,378,550.00	40,202,925,868.15	44,988,969,155.50	11.7%	339,278,409,394.50
7014	**BASIC RESEARCH**	**4,750,000.00**	**4,750,000.00**	**-**	**-**	**0.0%**	**4,750,000.00**
70141	BASIC RESEARCH	4,750,000.00	4,750,000.00	-	-	0.0%	4,750,000.00
7015	**R&D GENERAL PUBLIC SERVICES**	**250,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
70151	R&D GENERAL PUBLIC SERVICES	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**11,765,000.00**	**11,765,000.00**	**1,355,000.00**	**1,355,000.00**	**11.5%**	**10,410,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	11,765,000.00	11,765,000.00	1,355,000.00	1,355,000.00	11.5%	10,410,000.00
703	**PUBLIC ORDER AND SAFETY**	**2,167,699,000.00**	**2,552,699,000.00**	**-**	**32,894,000.00**	**1.3%**	**2,519,805,000.00**
7033	**LAW COURTS**	**1,980,000.00**	**1,980,000.00**	**-**	**-**	**0.0%**	**1,980,000.00**
70331	LAW COURTS	1,980,000.00	1,980,000.00	-	-	0.0%	1,980,000.00
7035	**R & D PUBLIC ORDER AND SAFETY**	**1,562,417,000.00**	**1,947,417,000.00**	**-**	**32,894,000.00**	**1.7%**	**1,914,523,000.00**
70351	R&D PUBLIC ORDER AND SAFETY	1,562,417,000.00	1,947,417,000.00	-	32,894,000.00	1.7%	1,914,523,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**603,302,000.00**	**603,302,000.00**	**-**	**-**	**0.0%**	**603,302,000.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	603,302,000.00	603,302,000.00	-	-	0.0%	603,302,000.00
704	**ECONOMIC AFFAIRS**	**466,552,991,000.00**	**589,222,991,000.00**	**36,453,174,291.01**	**135,749,064,612.97**	**23.0%**	**453,473,926,387.03**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**124,597,851,000.00**	**112,047,851,000.00**	**645,349,200.88**	**4,092,840,410.56**	**3.7%**	**107,955,010,589.44**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	114,425,151,000.00	101,875,151,000.00	57,761,600.00	2,859,296,770.57	2.8%	99,015,854,229.43
70412	GENERAL LABOUR AFFAIRS	10,172,700,000.00	10,172,700,000.00	587,587,600.88	1,233,543,639.99	12.1%	8,939,156,360.01
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**87,660,500,000.00**	**76,580,500,000.00**	**133,000,000.00**	**553,000,000.00**	**0.7%**	**76,027,500,000.00**
70421	AGRICULTURE	87,640,500,000.00	76,560,500,000.00	133,000,000.00	553,000,000.00	0.7%	76,007,500,000.00
70423	FISHING AND HUNTING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
7043	**FUEL AND ENERGY**	**14,035,000,000.00**	**14,035,000,000.00**	**88,209,710.00**	**620,898,911.32**	**4.4%**	**13,414,101,088.68**
70432	PETROLUEM AND NATURAL GAS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70435	ELECTRICITY	14,015,000,000.00	14,015,000,000.00	88,209,710.00	620,898,911.32	4.4%	13,394,101,088.68
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**238,137,140,000.00**	**384,437,140,000.00**	**35,586,615,380.13**	**130,482,325,291.09**	**33.9%**	**253,954,814,708.91**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,000,000,000.00	5,000,000,000.00	1,720,419,665.50	1,720,419,665.50	34.4%	3,279,580,334.50
70442	MANUFACTURING	31,050,000.00	31,050,000.00	-	-	0.0%	31,050,000.00
70443	CONSTRUCTION	231,106,090,000.00	379,406,090,000.00	33,866,195,714.63	128,761,905,625.59	33.9%	250,644,184,374.41
7045	**TRANSPORT**	**60,000,000.00**	**60,000,000.00**	**-**	**-**	**0.0%**	**60,000,000.00**
70451	ROAD TRANSPORT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
7046	**COMMUNICATION**	**12,500,000.00**	**12,500,000.00**	**-**	**-**	**0.0%**	**12,500,000.00**
70461	COMMUNICATION	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
7047	**OTHER INDUSTRIES**	**2,050,000,000.00**	**2,050,000,000.00**	**-**	**-**	**0.0%**	**2,050,000,000.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70473	TOURISM	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
705	**ENVIRONMENTAL PROTECTION**	**1,756,512,000.00**	**7,756,512,000.00**	**2,754,254,272.26**	**3,049,422,709.59**	**39.3%**	**4,707,089,290.41**
7051	**WASTE MANAGEMENT**	**1,057,500,000.00**	**1,057,500,000.00**	**-**	**-**	**0.0%**	**1,057,500,000.00**
70511	WASTE MANAGEMENT	1,057,500,000.00	1,057,500,000.00	-	-	0.0%	1,057,500,000.00
7053	**POLLUTION ABATEMENT**	**56,500,000.00**	**56,500,000.00**	**-**	**-**	**0.0%**	**56,500,000.00**
70531	POLLUTION ABATEMENT	56,500,000.00	56,500,000.00	-	-	0.0%	56,500,000.00
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**455,810,000.00**	**6,455,810,000.00**	**2,754,254,272.26**	**3,049,422,709.59**	**47.2%**	**3,406,387,290.41**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	455,810,000.00	6,455,810,000.00	2,754,254,272.26	3,049,422,709.59	47.2%	3,406,387,290.41
7055	**R&D ENVIRONMENTAL PROTECTION**	**78,728,000.00**	**78,728,000.00**	**-**	**-**	**0.0%**	**78,728,000.00**
70551	R & D ENVIRONMENTAL PROTECTION	78,728,000.00	78,728,000.00	-	-	0.0%	78,728,000.00

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**107,974,000.00**	**107,974,000.00**	**-**	**-**	**0.0%**	**107,974,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	107,974,000.00	107,974,000.00	-	-	0.0%	107,974,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,334,700,000.00**	**1,654,700,000.00**	**7,495,000.00**	**439,832,524.45**	**26.6%**	**1,214,867,475.55**
7061	**HOUSING DEVELOPMENT**	**807,700,000.00**	**807,700,000.00**	**-**	**-**	**0.0%**	**807,700,000.00**
70611	HOUSING DEVELOPMENT	807,700,000.00	807,700,000.00	-	-	0.0%	807,700,000.00
7063	**WATER SUPPLY**	**126,000,000.00**	**126,000,000.00**	**-**	**-**	**0.0%**	**126,000,000.00**
70631	WATER SUPPLY	126,000,000.00	126,000,000.00	-	-	0.0%	126,000,000.00
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	**401,000,000.00**	**721,000,000.00**	**7,495,000.00**	**439,832,524.45**	**61.0%**	**281,167,475.55**
70651	R & D HOUSING AND COMMUNITY AMENITIES	401,000,000.00	721,000,000.00	7,495,000.00	439,832,524.45	61.0%	281,167,475.55
707	**HEALTH**	**46,564,721,000.00**	**47,614,721,000.00**	**4,846,496,401.98**	**10,521,285,412.49**	**22.1%**	**37,093,435,587.51**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**8,071,693,000.00**	**8,101,693,000.00**	**106,899,021.25**	**106,899,021.25**	**1.3%**	**7,994,793,978.75**
70712	OTHER MEDICAL PRODUCTS	7,549,693,000.00	7,579,693,000.00	106,899,021.25	106,899,021.25	1.4%	7,472,793,978.75
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	522,000,000.00	522,000,000.00	-	-	0.0%	522,000,000.00
7072	**OUTPATIENT SERVICES**	**18,253,397,000.00**	**18,253,397,000.00**	**1,015,932,000.00**	**1,615,932,000.00**	**8.9%**	**16,637,465,000.00**
70721	GENERAL MEDICAL SERVICES	17,859,222,000.00	17,859,222,000.00	1,015,932,000.00	1,615,932,000.00	9.0%	16,243,290,000.00
70722	SPECIALIZED MEDICAL SERVICES	394,175,000.00	394,175,000.00	-	-	0.0%	394,175,000.00
7073	**HOSPITAL SERVICES**	**19,363,631,000.00**	**20,383,631,000.00**	**3,723,665,380.73**	**8,798,454,391.24**	**43.2%**	**11,585,176,608.76**
70731	GENERAL HOSPITAL SERVICES	16,020,740,000.00	17,020,740,000.00	3,723,665,380.73	8,645,887,525.79	50.8%	8,374,852,474.21
70732	SPECIALIZED HOSPITAL SERVICES	2,002,000,000.00	2,002,000,000.00	-	-	0.0%	2,002,000,000.00
70734	NURSING AND CONVALESCENT HOME SERVICES	1,340,891,000.00	1,360,891,000.00	-	152,566,865.45	11.2%	1,208,324,134.55
7074	**PUBLIC HEALTH SERVICES**	**876,000,000.00**	**876,000,000.00**	**-**	**-**	**0.0%**	**876,000,000.00**
70741	PUBLIC HEALTH SERVICES	876,000,000.00	876,000,000.00	-	-	0.0%	876,000,000.00
708	**RECREATION, CULTURE AND RELIGION**	**6,028,000,000.00**	**6,028,000,000.00**	**-**	**-**	**0.0%**	**6,028,000,000.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**6,018,000,000.00**	**6,018,000,000.00**	**-**	**-**	**0.0%**	**6,018,000,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	6,018,000,000.00	6,018,000,000.00	-	-	0.0%	6,018,000,000.00
7085	**R & D RECREATION, CULTURE AND RELIGION**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
709	**EDUCATION**	**354,522,648,450.00**	**247,872,648,450.00**	**6,121,641,583.29**	**13,739,369,738.65**	**5.5%**	**234,133,278,711.35**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**17,605,400,000.00**	**17,605,400,000.00**	**6,111,591,583.29**	**13,564,431,058.65**	**77.0%**	**4,040,968,941.35**
70912	PRIMARY EDUCATION	17,605,400,000.00	17,605,400,000.00	6,111,591,583.29	13,564,431,058.65	77.0%	4,040,968,941.35
7092	**SECONDARY EDUCATION**	**319,839,298,000.00**	**210,639,298,000.00**	**-**	**-**	**0.0%**	**210,639,298,000.00**
70922	UPPER-SECONDARY EDUCATION	319,839,298,000.00	210,639,298,000.00	-	-	0.0%	210,639,298,000.00
7094	**TERTIARY EDUCATION**	**4,901,300,450.00**	**7,451,300,450.00**	**10,050,000.00**	**146,780,700.00**	**2.0%**	**7,304,519,750.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	4,801,300,450.00	7,351,300,450.00	10,050,000.00	146,780,700.00	2.0%	7,204,519,750.00
70942	SECOND STAGE OF TERTIARY EDUCATION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**6,542,950,000.00**	**6,542,950,000.00**	**-**	**28,157,980.00**	**0.4%**	**6,514,792,020.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	6,542,950,000.00	6,542,950,000.00	-	28,157,980.00	0.4%	6,514,792,020.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**5,628,700,000.00**	**5,628,700,000.00**	**-**	**-**	**0.0%**	**5,628,700,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	5,628,700,000.00	5,628,700,000.00	-	-	0.0%	5,628,700,000.00
7098	**EDUCATION N.E.C.**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
70981	EDUCATION N.E.C	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
710	**SOCIAL PROTECTION**	**135,076,000.00**	**135,076,000.00**	**-**	**-**	**0.0%**	**135,076,000.00**
7101	**SICKNESS AND DISABILITY**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
71012	DISABILITY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7104	**FAMILY AND CHILDREN**	**71,000,000.00**	**71,000,000.00**	**-**	**-**	**0.0%**	**71,000,000.00**
71041	FAMILY AND CHILDREN	71,000,000.00	71,000,000.00	-	-	0.0%	71,000,000.00
7105	**UNEMPLOYMENT**	**4,076,000.00**	**4,076,000.00**	**-**	**-**	**0.0%**	**4,076,000.00**
71051	UNEMPLOYMENT	4,076,000.00	4,076,000.00	-	-	0.0%	4,076,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
71071	SOCIAL EXCLUSION N.E.C.	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00

Table 14: Other Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	***13,419,500,000.00***	***45,419,500,000.00***	***4,609,872,367.93***	***11,349,821,785.00***	***25.0%***	***34,069,678,215.00***
701	**GENERAL PUBLIC SERVICES**	**13,350,000,000.00**	**45,350,000,000.00**	**4,571,872,367.93**	**11,311,821,785.00**	**24.9%**	**34,038,178,215.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	**2,080,000,000.00**	**2,080,000,000.00**	**-**	**-**	**0.0%**	**2,080,000,000.00**
70112	FINANCIAL AND FISCAL AFFAIRS	2,080,000,000.00	2,080,000,000.00	-	-	0.0%	2,080,000,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**11,210,000,000.00**	**43,210,000,000.00**	**4,571,872,367.93**	**11,311,821,785.00**	**26.2%**	**31,898,178,215.00**
70171	PUBLIC DEBT TRANSACTIONS	11,210,000,000.00	43,210,000,000.00	4,571,872,367.93	11,311,821,785.00	26.2%	31,898,178,215.00
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT**	**60,000,000.00**	**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	60,000,000.00	-	-	0.0%	60,000,000.00
709	**EDUCATION**	**69,500,000.00**	**69,500,000.00**	**38,000,000.00**	**38,000,000.00**	**54.7%**	**31,500,000.00**
7094	**TERTIARY EDUCATION**	**69,500,000.00**	**69,500,000.00**	**38,000,000.00**	**38,000,000.00**	**54.7%**	**31,500,000.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	69,500,000.00	69,500,000.00	38,000,000.00	38,000,000.00	54.7%	31,500,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026	Balance (against Revised Budget)
	Total Expenditure	***1,617,397,465,000.00***	***1,617,397,465,000.00***	***129,293,111,539.61***	***298,334,226,372.25***	***18.4%***	***1,319,063,238,627.75***
01	**Agriculture**	**91,386,467,420.00**	**83,697,467,420.00**	**364,981,663.18**	**2,912,828,196.48**	**3.5%**	**80,784,639,223.52**
0101	Effective governance of the Agriculture Sector	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
0102	Development of the livestock value chain	1,105,000,000.00	12,105,000,000.00	-	-	0.0%	12,105,000,000.00
0103	Enhancement of food production and productivity	3,807,400,000.00	6,767,400,000.00	50,731,600.00	1,750,731,600.00	25.9%	5,016,668,400.00
0104	Reduction of post-harvest losses	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	8,165,000,000.00	7,165,000,000.00	-	300,000,000.00	4.2%	6,865,000,000.00
0107	Promotion of enabling environment for increased agricultural development	77,102,923,000.00	56,022,923,000.00	133,000,000.00	253,000,000.00	0.5%	55,769,923,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	950,144,420.00	1,381,144,420.00	181,250,063.18	609,096,596.48	44.1%	772,047,823.52
02	**Societal Re-orientation**	**19,606,378,898.00**	**19,828,328,898.00**	**179,588,705.58**	**347,149,345.84**	**1.8%**	**19,481,179,552.16**
0210	Societal Re-orientation - General	19,606,378,898.00	19,828,328,898.00	179,588,705.58	347,149,345.84	1.8%	19,481,179,552.16
03	**Poverty Alleviation**	**683,599,620.00**	**713,599,620.00**	**5,465,204.20**	**13,580,985.40**	**1.9%**	**700,018,634.60**
0310	Poverty Alleviation - General	683,599,620.00	713,599,620.00	5,465,204.20	13,580,985.40	1.9%	700,018,634.60
04	**Health**	**99,872,739,230.00**	**130,444,739,230.00**	**8,030,623,677.08**	**37,705,001,468.29**	**28.9%**	**92,739,737,761.71**
0401	Effective governance of the health system	7,916,440,000.00	7,916,440,000.00	154,110,592.34	5,076,332,737.40	64.1%	2,840,107,262.60
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,087,132,000.00	1,087,132,000.00	-	-	0.0%	1,087,132,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	39,875,758,000.00	72,405,758,000.00	4,692,385,809.64	25,390,755,331.11	35.1%	47,015,002,668.89
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	767,000,000.00	767,000,000.00	-	-	0.0%	767,000,000.00
0407	Evidence generation and utilisation	36,250,000.00	36,250,000.00	-	-	0.0%	36,250,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	49,014,159,230.00	48,056,159,230.00	3,184,127,275.10	7,237,913,399.78	15.1%	40,818,245,830.22
05	**Education**	**522,403,094,146.00**	**337,503,144,146.00**	**16,956,114,390.42**	**35,057,657,458.68**	**10.4%**	**302,445,486,687.32**
0501	Effective governance of the education system	3,375,377,350.00	4,754,377,350.00	10,050,000.00	93,841,456.31	2.0%	4,660,535,893.69
0502	Increase in access, retention, and completion rate at all levels	694,891,000.00	694,891,000.00	-	-	0.0%	694,891,000.00
0504	Improved quality of teaching and learning outcomes	988,613,000.00	498,613,000.00	-	-	0.0%	498,613,000.00
0505	Adequate infrastructure at all levels	383,025,383,100.00	256,885,383,100.00	6,111,591,583.29	14,277,807,428.55	5.6%	242,607,575,671.45
0506	Improved education information management system (EIMS)	203,874,550.00	194,874,550.00	-	-	0.0%	194,874,550.00
0510	Education Sector Expenditures Not Elsewhere Classified	134,114,955,146.00	74,475,005,146.00	10,834,472,807.13	20,686,008,573.82	27.8%	53,788,996,572.18
06	**Housing and Urban Development**	**267,309,572,946.00**	**250,471,272,946.00**	**35,998,077,163.76**	**37,754,347,511.53**	**15.1%**	**212,716,925,434.47**
0610	Housing and Urban Development - General	267,309,572,946.00	250,471,272,946.00	35,998,077,163.76	37,754,347,511.53	15.1%	212,716,925,434.47
07	**Gender**	**277,000,000.00**	**277,000,000.00**	**-**	**8,000,000.00**	**2.9%**	**269,000,000.00**
0710	Gender - General	277,000,000.00	277,000,000.00	-	8,000,000.00	2.9%	269,000,000.00
08	**Youth**	**23,029,512,816.00**	**24,919,512,816.00**	**622,086,968.82**	**1,220,245,906.92**	**4.9%**	**23,699,266,909.08**
0810	Youth - General	23,029,512,816.00	24,919,512,816.00	622,086,968.82	1,220,245,906.92	4.9%	23,699,266,909.08
09	**Environmental Improvement**	**5,269,445,710.00**	**5,795,745,710.00**	**771,138,084.92**	**859,354,696.24**	**14.8%**	**4,936,391,013.76**
0910	Environmental Improvement - General	5,269,445,710.00	5,795,745,710.00	771,138,084.92	859,354,696.24	14.8%	4,936,391,013.76
10	**Water Resources and Rural Development**	**13,792,272,759.00**	**14,437,372,759.00**	**973,379,937.84**	**1,112,164,397.17**	**7.7%**	**13,325,208,361.83**
1010	Water Resources and Rural Deve - General	13,792,272,759.00	14,437,372,759.00	973,379,937.84	1,112,164,397.17	7.7%	13,325,208,361.83
11	**Information Communication and Technology**	**5,558,046,435.00**	**6,206,046,435.00**	**225,810,053.24**	**402,386,533.80**	**6.5%**	**5,803,659,901.20**
1110	Information Communication and Technology - General	5,558,046,435.00	6,206,046,435.00	225,810,053.24	402,386,533.80	6.5%	5,803,659,901.20
12	**Growing the Private Sector**	**40,469,550,321.00**	**34,012,100,321.00**	**2,313,392,406.01**	**3,564,402,137.82**	**10.5%**	**30,447,698,183.18**
1210	Growing the Private Sector - General	40,469,550,321.00	34,012,100,321.00	2,313,392,406.01	3,564,402,137.82	10.5%	30,447,698,183.18
13	**Reform of Government and Governance**	**168,782,587,631.00**	**238,162,937,631.00**	**24,885,147,746.39**	**56,981,041,192.18**	**23.9%**	**181,181,896,438.82**
1310	Reform of Government and Governance - General	168,782,587,631.00	238,162,937,631.00	24,885,147,746.39	56,981,041,192.18	23.9%	181,181,896,438.82
14	**Power**	**20,428,800,176.00**	**18,968,800,176.00**	**1,219,796,053.12**	**1,884,584,077.09**	**9.9%**	**17,084,216,098.91**
1410	Power - General	20,428,800,176.00	18,968,800,176.00	1,219,796,053.12	1,884,584,077.09	9.9%	17,084,216,098.91
15	**Rail**	**10,000,000,000.00**	**5,000,000,000.00**	**-**	**-**	**0.0%**	**5,000,000,000.00**
1510	Rail - General	10,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
17	**Road**	**240,977,594,953.00**	**359,458,594,953.00**	**36,480,384,522.95**	**111,394,596,247.73**	**31.0%**	**248,063,998,705.27**
1710	Road - General	240,977,594,953.00	359,458,594,953.00	36,480,384,522.95	111,394,596,247.73	31.0%	248,063,998,705.27
18	**Airways**	**47,000,000,000.00**	**47,000,000,000.00**	**40,000,000.00**	**88,204,391.00**	**0.2%**	**46,911,795,609.00**
1810	Airways - General	47,000,000,000.00	47,000,000,000.00	40,000,000.00	88,204,391.00	0.2%	46,911,795,609.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026	Balance (against Revised Budget)
21	**Oil and Gas Infrastructure**	**961,735,062.00**	**866,735,062.00**	**99,571,541.02**	**99,571,541.02**	**11.5%**	**767,163,520.98**
2110	Oil and Gas Infrastructure - General	961,735,062.00	866,735,062.00	99,571,541.02	99,571,541.02	11.5%	767,163,520.98
23	**Social Protection**	**39,589,066,877.00**	**39,634,066,877.00**	**127,553,421.08**	**6,929,110,285.06**	**17.5%**	**32,704,956,591.94**
2301	Effective Governance of Social Protection	200,000.00	200,000.00	-	-	0.0%	200,000.00
2305	Social Pensions and Old Age Support	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
2306	Disability and Survival Support	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
2307	Promote Emergency and Humanitarian Assistance	215,600,000.00	215,600,000.00	-	-	0.0%	215,600,000.00
2310	Social Protection Not Elsewhere Classified	39,308,266,877.00	39,353,266,877.00	127,553,421.08	6,929,110,285.06	17.6%	32,424,156,591.94

Table 16: Personnel Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised	Balance (against Revised Budget)
	Total Personnel Expenditure	***187,595,350,000.00***	***169,537,480,000.00***	***11,034,419,660.26***	***35,620,072,305.51***	***21.0%***	***133,917,407,694.49***
01	**Agriculture**	**690,044,420.00**	**690,044,420.00**	**76,249,034.92**	**194,424,949.42**	**28.2%**	**495,619,470.58**
0110	Agriculture Sector Expenditures Not Elsewhere Classified	690,044,420.00	690,044,420.00	76,249,034.92	194,424,949.42	28.2%	495,619,470.58
02	**Societal Re-orientation**	**220,993,898.00**	**220,993,898.00**	**26,459,620.68**	**70,784,321.79**	**32.0%**	**150,209,576.21**
0210	Societal Re-orientation - General	220,993,898.00	220,993,898.00	26,459,620.68	70,784,321.79	32.0%	150,209,576.21
03	**Poverty Alleviation**	**33,599,620.00**	**33,599,620.00**	**5,465,204.20**	**13,580,985.40**	**40.4%**	**20,018,634.60**
0310	Poverty Alleviation - General	33,599,620.00	33,599,620.00	5,465,204.20	13,580,985.40	40.4%	20,018,634.60
04	**Health**	**46,054,979,230.00**	**45,011,979,230.00**	**2,972,063,818.27**	**6,851,069,007.54**	**15.2%**	**38,160,910,222.46**
0410	Health Sector Expenditures Not Elsewhere Classified	46,054,979,230.00	45,011,979,230.00	2,972,063,818.27	6,851,069,007.54	15.2%	38,160,910,222.46
05	**Education**	**75,733,180,146.00**	**58,232,210,146.00**	**5,976,535,525.52**	**14,491,216,903.53**	**24.9%**	**43,740,993,242.47**
0510	Education Sector Expenditures Not Elsewhere Classified	75,733,180,146.00	58,232,210,146.00	5,976,535,525.52	14,491,216,903.53	24.9%	43,740,993,242.47
06	**Housing and Urban Development**	**1,186,162,946.00**	**1,186,162,946.00**	**131,077,801.56**	**308,306,225.55**	**26.0%**	**877,856,720.45**
0610	Housing and Urban Development - General	1,186,162,946.00	1,186,162,946.00	131,077,801.56	308,306,225.55	26.0%	877,856,720.45
08	**Youth**	**705,891,816.00**	**705,891,816.00**	**85,354,677.07**	**379,546,038.01**	**53.8%**	**326,345,777.99**
0810	Youth - General	705,891,816.00	705,891,816.00	85,354,677.07	379,546,038.01	53.8%	326,345,777.99
09	**Environmental Improvement**	**555,067,710.00**	**555,067,710.00**	**64,932,381.29**	**124,144,415.97**	**22.4%**	**430,923,294.03**
0910	Environmental Improvement - General	555,067,710.00	555,067,710.00	64,932,381.29	124,144,415.97	22.4%	430,923,294.03
10	**Water Resources and Rural Development**	**878,256,759.00**	**939,356,759.00**	**105,839,528.85**	**244,623,988.18**	**26.0%**	**694,732,770.82**
1010	Water Resources and Rural Deve - General	878,256,759.00	939,356,759.00	105,839,528.85	244,623,988.18	26.0%	694,732,770.82
11	**Information Communication and Technology**	**447,629,435.00**	**467,629,435.00**	**88,942,141.33**	**190,496,306.25**	**40.7%**	**277,133,128.75**
1110	Information Communication and Technology - General	447,629,435.00	467,629,435.00	88,942,141.33	190,496,306.25	40.7%	277,133,128.75
12	**Growing the Private Sector**	**361,100,321.00**	**361,100,321.00**	**41,919,429.08**	**106,192,847.50**	**29.4%**	**254,907,473.50**
1210	Growing the Private Sector - General	361,100,321.00	361,100,321.00	41,919,429.08	106,192,847.50	29.4%	254,907,473.50
13	**Reform of Government and Governance**	**18,580,947,631.00**	**18,880,947,631.00**	**1,225,330,009.67**	**5,325,322,419.87**	**28.2%**	**13,555,625,211.13**
1310	Reform of Government and Governance - General	18,580,947,631.00	18,880,947,631.00	1,225,330,009.67	5,325,322,419.87	28.2%	13,555,625,211.13
14	**Power**	**727,540,176.00**	**727,540,176.00**	**4,993,822.65**	**9,987,645.30**	**1.4%**	**717,552,530.70**
1410	Power - General	727,540,176.00	727,540,176.00	4,993,822.65	9,987,645.30	1.4%	717,552,530.70
17	**Road**	**3,437,153,953.00**	**3,437,153,953.00**	**126,843,371.02**	**412,037,045.20**	**12.0%**	**3,025,116,907.80**
1710	Road - General	3,437,153,953.00	3,437,153,953.00	126,843,371.02	412,037,045.20	12.0%	3,025,116,907.80
21	**Oil and Gas Infrastructure**	**24,635,062.00**	**24,635,062.00**	**-**	**-**	**0.0%**	**24,635,062.00**
2110	Oil and Gas Infrastructure - General	24,635,062.00	24,635,062.00	-	-	0.0%	24,635,062.00
23	**Social Protection**	**37,958,166,877.00**	**38,063,166,877.00**	**102,413,294.15**	**6,898,339,206.00**	**18.1%**	**31,164,827,671.00**
2310	Social Protection Not Elsewhere Classified	37,958,166,877.00	38,063,166,877.00	102,413,294.15	6,898,339,206.00	18.1%	31,164,827,671.00

Table 17: Overhead Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	***120,290,150,000.00***	***106,348,020,000.00***	***23,261,477,094.73***	***42,834,139,128.09***	***40.3%***	***63,513,880,871.91***
01	**Agriculture**	**260,100,000.00**	**691,100,000.00**	**105,001,028.26**	**414,671,647.06**	**60.0%**	**276,428,352.94**
0110	Agriculture Sector Expenditures Not Elsewhere Classified	260,100,000.00	691,100,000.00	105,001,028.26	414,671,647.06	60.0%	276,428,352.94
02	**Societal Re-orientation**	**307,550,000.00**	**529,500,000.00**	**153,129,084.90**	**276,365,024.05**	**52.2%**	**253,134,975.95**
0210	Societal Re-orientation - General	307,550,000.00	529,500,000.00	153,129,084.90	276,365,024.05	52.2%	253,134,975.95
04	**Health**	**2,945,180,000.00**	**3,030,180,000.00**	**212,063,456.83**	**386,844,392.24**	**12.8%**	**2,643,335,607.76**
0410	Health Sector Expenditures Not Elsewhere Classified	2,945,180,000.00	3,030,180,000.00	212,063,456.83	386,844,392.24	12.8%	2,643,335,607.76
05	**Education**	**58,312,275,000.00**	**16,173,295,000.00**	**4,819,937,281.61**	**6,156,791,670.29**	**38.1%**	**10,016,503,329.71**
0510	Education Sector Expenditures Not Elsewhere Classified	58,312,275,000.00	16,173,295,000.00	4,819,937,281.61	6,156,791,670.29	38.1%	10,016,503,329.71
06	**Housing and Urban Development**	**570,450,000.00**	**2,832,150,000.00**	**1,611,999,362.20**	**2,399,580,845.98**	**84.7%**	**432,569,154.02**
0610	Housing and Urban Development - General	570,450,000.00	2,832,150,000.00	1,611,999,362.20	2,399,580,845.98	84.7%	432,569,154.02
08	**Youth**	**2,284,510,000.00**	**3,674,510,000.00**	**536,732,291.75**	**840,699,868.91**	**22.9%**	**2,833,810,131.09**
0810	Youth - General	2,284,510,000.00	3,674,510,000.00	536,732,291.75	840,699,868.91	22.9%	2,833,810,131.09
09	**Environmental Improvement**	**638,200,000.00**	**1,154,500,000.00**	**706,205,703.63**	**711,210,280.27**	**61.6%**	**443,289,719.73**
0910	Environmental Improvement - General	638,200,000.00	1,154,500,000.00	706,205,703.63	711,210,280.27	61.6%	443,289,719.73
10	**Water Resources and Rural Development**	**633,710,000.00**	**1,197,710,000.00**	**867,540,408.99**	**867,540,408.99**	**72.4%**	**330,169,591.01**
1010	Water Resources and Rural Deve - General	633,710,000.00	1,197,710,000.00	867,540,408.99	867,540,408.99	72.4%	330,169,591.01
11	**Information Communication and Technology**	**434,680,000.00**	**462,680,000.00**	**136,867,911.91**	**211,890,227.55**	**45.8%**	**250,789,772.45**
1110	Information Communication and Technology - General	434,680,000.00	462,680,000.00	136,867,911.91	211,890,227.55	45.8%	250,789,772.45
12	**Growing the Private Sector**	**610,600,000.00**	**1,203,150,000.00**	**544,023,311.43**	**629,224,454.25**	**52.3%**	**573,925,545.75**
1210	Growing the Private Sector - General	610,600,000.00	1,203,150,000.00	544,023,311.43	629,224,454.25	52.3%	573,925,545.75
13	**Reform of Government and Governance**	**47,385,085,000.00**	**67,925,435,000.00**	**12,205,174,105.35**	**28,538,196,411.31**	**42.0%**	**39,387,238,588.69**
1310	Reform of Government and Governance - General	47,385,085,000.00	67,925,435,000.00	12,205,174,105.35	28,538,196,411.31	42.0%	39,387,238,588.69
14	**Power**	**356,350,000.00**	**1,296,350,000.00**	**1,090,175,820.47**	**1,090,175,820.47**	**84.1%**	**206,174,179.53**
1410	Power - General	356,350,000.00	1,296,350,000.00	1,090,175,820.47	1,090,175,820.47	84.1%	206,174,179.53
17	**Road**	**4,114,260,000.00**	**4,895,260,000.00**	**147,915,659.45**	**180,605,456.64**	**3.7%**	**4,714,654,543.36**
1710	Road - General	4,114,260,000.00	4,895,260,000.00	147,915,659.45	180,605,456.64	3.7%	4,714,654,543.36
21	**Oil and Gas Infrastructure**	**437,100,000.00**	**342,100,000.00**	**99,571,541.02**	**99,571,541.02**	**29.1%**	**242,528,458.98**
2110	Oil and Gas Infrastructure - General	437,100,000.00	342,100,000.00	99,571,541.02	99,571,541.02	29.1%	242,528,458.98
23	**Social Protection**	**1,000,100,000.00**	**940,100,000.00**	**25,140,126.93**	**30,771,079.06**	**3.3%**	**909,328,920.94**
2310	Social Protection Not Elsewhere Classified	1,000,100,000.00	940,100,000.00	25,140,126.93	30,771,079.06	3.3%	909,328,920.94

Table 18: Capital Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026	Balance (against Revised Budget)
	Total Capital Expenditure	***1,296,092,465,000.00***	***1,296,092,465,000.00***	***90,387,342,416.69***	***208,530,193,153.65***	***16.1%***	***1,087,562,271,846.35***
01	**Agriculture**	**90,436,323,000.00**	**82,316,323,000.00**	**183,731,600.00**	**2,303,731,600.00**	**2.8%**	**80,012,591,400.00**
0101	Effective governance of the Agriculture Sector	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
0102	Development of the livestock value chain	1,105,000,000.00	12,105,000,000.00	-	-	0.0%	12,105,000,000.00
0103	Enhancement of food production and productivity	3,807,400,000.00	6,767,400,000.00	50,731,600.00	1,750,731,600.00	25.9%	5,016,668,400.00
0104	Reduction of post-harvest losses	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	8,165,000,000.00	7,165,000,000.00	-	300,000,000.00	4.2%	6,865,000,000.00
0107	Promotion of enabling environment for increased agricultural development	77,102,923,000.00	56,022,923,000.00	133,000,000.00	253,000,000.00	0.5%	55,769,923,000.00
02	**Societal Re-orientation**	**19,077,835,000.00**	**19,077,835,000.00**	**-**	**-**	**0.0%**	**19,077,835,000.00**
0210	Societal Re-orientation - General	19,077,835,000.00	19,077,835,000.00	-	-	0.0%	19,077,835,000.00
03	**Poverty Alleviation**	**650,000,000.00**	**680,000,000.00**	**-**	**-**	**0.0%**	**680,000,000.00**
0310	Poverty Alleviation - General	650,000,000.00	680,000,000.00	-	-	0.0%	680,000,000.00
04	**Health**	**50,872,580,000.00**	**82,402,580,000.00**	**4,846,496,401.98**	**30,467,088,068.51**	**37.0%**	**51,935,491,931.49**
0401	Effective governance of the health system	7,916,440,000.00	7,916,440,000.00	154,110,592.34	5,076,332,737.40	64.1%	2,840,107,262.60
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,087,132,000.00	1,087,132,000.00	-	-	0.0%	1,087,132,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	39,875,758,000.00	72,405,758,000.00	4,692,385,809.64	25,390,755,331.11	35.1%	47,015,002,668.89
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	767,000,000.00	767,000,000.00	-	-	0.0%	767,000,000.00
0407	Evidence generation and utilisation	36,250,000.00	36,250,000.00	-	-	0.0%	36,250,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
05	**Education**	**388,288,139,000.00**	**263,028,139,000.00**	**6,121,641,583.29**	**14,371,648,884.86**	**5.5%**	**248,656,490,115.14**
0501	Effective governance of the education system	3,375,377,350.00	4,754,377,350.00	10,050,000.00	93,841,456.31	2.0%	4,660,535,893.69
0502	Increase in access, retention, and completion rate at all levels	694,891,000.00	694,891,000.00	-	-	0.0%	694,891,000.00
0504	Improved quality of teaching and learning outcomes	988,613,000.00	498,613,000.00	-	-	0.0%	498,613,000.00
0505	Adequate infrastructure at all levels	383,025,383,100.00	256,885,383,100.00	6,111,591,583.29	14,277,807,428.55	5.6%	242,607,575,671.45
0506	Improved education information management system (EIMS)	203,874,550.00	194,874,550.00	-	-	0.0%	194,874,550.00
06	**Housing and Urban Development**	**265,552,960,000.00**	**246,452,960,000.00**	**34,255,000,000.00**	**35,046,460,440.00**	**14.2%**	**211,406,499,560.00**
0610	Housing and Urban Development - General	265,552,960,000.00	246,452,960,000.00	34,255,000,000.00	35,046,460,440.00	14.2%	211,406,499,560.00
07	**Gender**	**277,000,000.00**	**277,000,000.00**	**-**	**8,000,000.00**	**2.9%**	**269,000,000.00**
0710	Gender - General	277,000,000.00	277,000,000.00	-	8,000,000.00	2.9%	269,000,000.00
08	**Youth**	**20,039,111,000.00**	**20,539,111,000.00**	**-**	**-**	**0.0%**	**20,539,111,000.00**
0810	Youth - General	20,039,111,000.00	20,539,111,000.00	-	-	0.0%	20,539,111,000.00
09	**Environmental Improvement**	**4,076,178,000.00**	**4,086,178,000.00**	**-**	**24,000,000.00**	**0.6%**	**4,062,178,000.00**
0910	Environmental Improvement - General	4,076,178,000.00	4,086,178,000.00	-	24,000,000.00	0.6%	4,062,178,000.00
10	**Water Resources and Rural Development**	**12,280,306,000.00**	**12,300,306,000.00**	**-**	**-**	**0.0%**	**12,300,306,000.00**
1010	Water Resources and Rural Deve - General	12,280,306,000.00	12,300,306,000.00	-	-	0.0%	12,300,306,000.00
11	**Information Communication and Technology**	**4,675,737,000.00**	**5,275,737,000.00**	**-**	**-**	**0.0%**	**5,275,737,000.00**
1110	Information Communication and Technology - General	4,675,737,000.00	5,275,737,000.00	-	-	0.0%	5,275,737,000.00
12	**Growing the Private Sector**	**39,497,850,000.00**	**32,447,850,000.00**	**1,727,449,665.50**	**2,828,984,836.07**	**8.7%**	**29,618,865,163.93**
1210	Growing the Private Sector - General	39,497,850,000.00	32,447,850,000.00	1,727,449,665.50	2,828,984,836.07	8.7%	29,618,865,163.93
13	**Reform of Government and Governance**	**89,466,555,000.00**	**106,006,555,000.00**	**6,882,771,263.44**	**11,805,700,576.00**	**11.1%**	**94,200,854,424.00**
1310	Reform of Government and Governance - General	89,466,555,000.00	106,006,555,000.00	6,882,771,263.44	11,805,700,576.00	11.1%	94,200,854,424.00
14	**Power**	**19,344,910,000.00**	**16,944,910,000.00**	**124,626,410.00**	**784,420,611.32**	**4.6%**	**16,160,489,388.68**
1410	Power - General	19,344,910,000.00	16,944,910,000.00	124,626,410.00	784,420,611.32	4.6%	16,160,489,388.68
15	**Rail**	**10,000,000,000.00**	**5,000,000,000.00**	**-**	**-**	**0.0%**	**5,000,000,000.00**
1510	Rail - General	10,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
17	**Road**	**233,426,181,000.00**	**351,126,181,000.00**	**36,205,625,492.48**	**110,801,953,745.89**	**31.6%**	**240,324,227,254.11**
1710	Road - General	233,426,181,000.00	351,126,181,000.00	36,205,625,492.48	110,801,953,745.89	31.6%	240,324,227,254.11
18	**Airways**	**47,000,000,000.00**	**47,000,000,000.00**	**40,000,000.00**	**88,204,391.00**	**0.2%**	**46,911,795,609.00**
1810	Airways - General	47,000,000,000.00	47,000,000,000.00	40,000,000.00	88,204,391.00	0.2%	46,911,795,609.00
21	**Oil and Gas Infrastructure**	**500,000,000.00**	**500,000,000.00**	**-**	**-**	**0.0%**	**500,000,000.00**
2110	Oil and Gas Infrastructure - General	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026	Balance (against Revised Budget)
23	**Social Protection**	**630,800,000.00**	**630,800,000.00**	**-**	**-**	**0.0%**	**630,800,000.00**
2301	Effective Governance of Social Protection	200,000.00	200,000.00	-	-	0.0%	200,000.00
2305	Social Pensions and Old Age Support	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
2306	Disability and Survival Support	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
2307	Promote Emergency and Humanitarian Assistance	215,600,000.00	215,600,000.00	-	-	0.0%	215,600,000.00
2310	Social Protection Not Elsewhere Classified	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00

Table 19: Other Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	***13,419,500,000.00***	***45,419,500,000.00***	***4,609,872,367.93***	***11,349,821,785.00***	***25.0%***	***34,069,678,215.00***
05	**Education**	**69,500,000.00**	**69,500,000.00**	**38,000,000.00**	**38,000,000.00**	**54.7%**	**31,500,000.00**
0510	Education Sector Expenditures Not Elsewhere Classified	69,500,000.00	69,500,000.00	38,000,000.00	38,000,000.00	54.7%	31,500,000.00
13	**Reform of Government and Governance**	**13,350,000,000.00**	**45,350,000,000.00**	**4,571,872,367.93**	**11,311,821,785.00**	**24.9%**	**34,038,178,215.00**
1310	Reform of Government and Governance - General	13,350,000,000.00	45,350,000,000.00	4,571,872,367.93	11,311,821,785.00	24.9%	34,038,178,215.00

3 Primary Healthcare Budget Performance

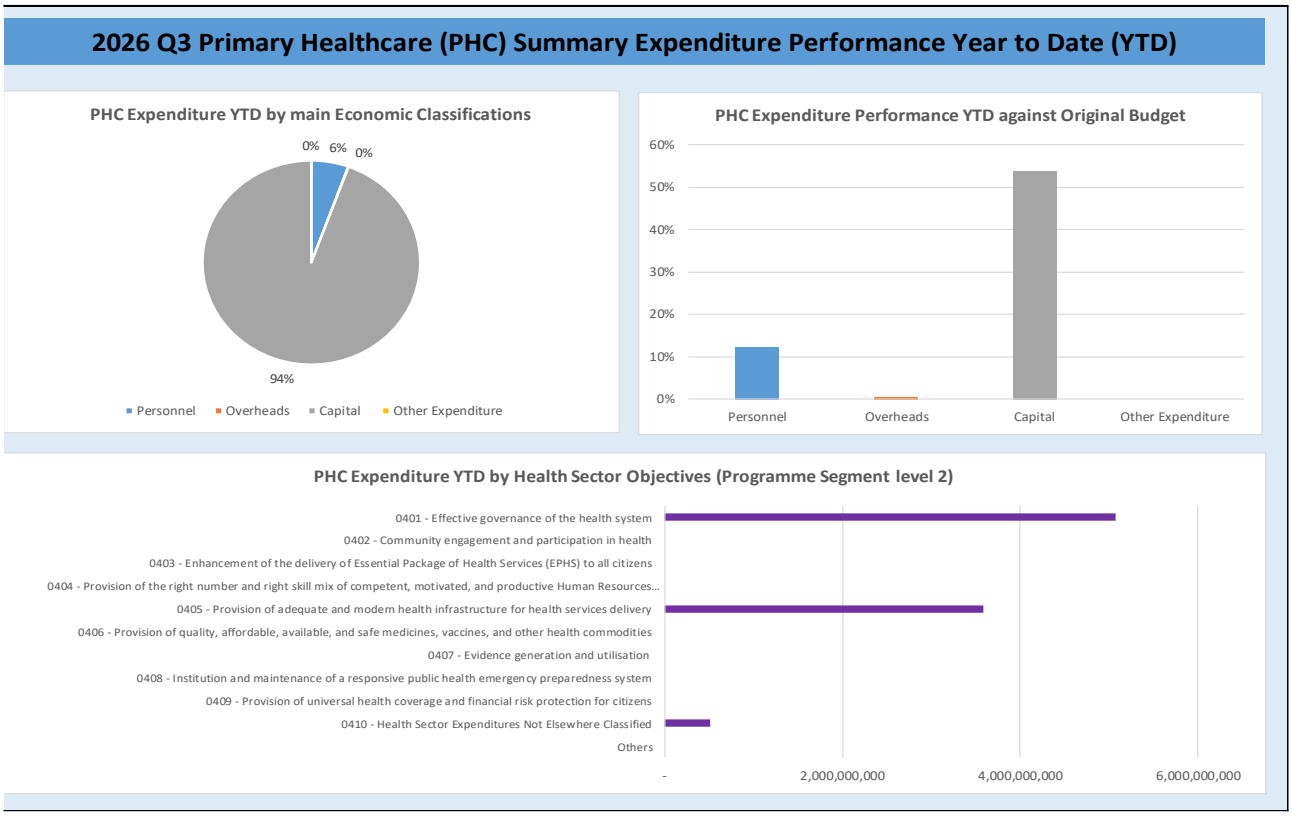
3.A Overview

The Enugu State Government Budget Performance Report for Q3 2026 (Primary Healthcare Expenditure) reflects a strategic and disciplined approach to public financial management, with ₦9.17 billion already deployed within the third quarter, representing 45.1% of the total annual budget. While this may appear modest at first glance, it aligns with prudent fiscal planning practices where expenditures are phased in line with project timelines, procurement cycles, and seasonal healthcare priorities. This measured release of funds helps to ensure efficiency, accountability, and value for money, rather than front-loading expenditures without corresponding implementation capacity.

Importantly, the report highlights a clear prioritization of frontline healthcare delivery, as the bulk of Q3 spending is directed through the Enugu State Primary Healthcare Development Agency (ENS-PHCDA), which recorded ₦3.74 billion in expenditure (45.8% performance). This demonstrates the government's commitment to strengthening grassroots healthcare systems, ensuring that resources are channelled to institutions directly responsible for service delivery, immunization programmes, maternal and child health, and community-based interventions. The concentration of spending in this agency underscores a results-oriented strategy, focusing on areas with the most immediate impact on citizens' health outcomes.

Furthermore, the zero-expenditure recorded in other administrative units should be viewed within the context of ongoing budget execution processes, including project planning, approvals, and procurement procedures that typically gather momentum after the first quarter. This reflects a deliberate sequencing of activities, where foundational administrative and capital-intensive interventions are expected to accelerate in subsequent quarters. Overall, the Q3 performance portrays a government that is carefully aligning resources with priorities, maintaining fiscal discipline, and laying a solid foundation for improved healthcare delivery throughout the 2026 fiscal year.

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised	Balance (against Revised Budget)
	Total Expenditure	***21,359,008,901.00***	***20,359,008,901.00***	***3,746,279,277.53***	***9,173,507,985.09***	***45.1%***	***11,185,500,915.91***
010000000000	**Administration Sector**	**140,900,000.00**	**140,900,000.00**	**3,741,685.63**	**3,741,685.63**	**2.7%**	**137,158,314.37**
011100000000	**Governor's Office**	**140,900,000.00**	**140,900,000.00**	**3,741,685.63**	**3,741,685.63**	**2.7%**	**137,158,314.37**
011103300100	Enugu State Action Committee on Aids (ENSACA)	140,900,000.00	140,900,000.00	3,741,685.63	3,741,685.63	2.7%	137,158,314.37
020000000000	**Economic Sector**	**180,000,000.00**	**180,000,000.00**	**-**	**-**	**0.0%**	**180,000,000.00**
023400000000	**Ministry of Works and Infrastructure**	**180,000,000.00**	**180,000,000.00**	**-**	**-**	**0.0%**	**180,000,000.00**
023400100100	Ministry of Works and Infrastructure	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
050000000000	**Social Sector**	**21,038,108,901.00**	**20,038,108,901.00**	**3,742,537,591.90**	**9,169,766,299.46**	**45.8%**	**10,868,342,601.54**
052100000000	**Ministry of Health**	**21,038,108,901.00**	**20,038,108,901.00**	**3,742,537,591.90**	**9,169,766,299.46**	**45.8%**	**10,868,342,601.54**
052100100100	Ministry of Health	119,500,000.00	119,500,000.00	-	-	0.0%	119,500,000.00
052100300100	Enugu State Primary Healthcare Development Agency	19,918,608,901.00	18,918,608,901.00	3,726,605,591.90	9,153,834,299.46	48.4%	9,764,774,601.54
052110300100	SUMAS Teaching Hospital	1,000,000,000.00	1,000,000,000.00	15,932,000.00	15,932,000.00	1.6%	984,068,000.00

Table 21: Primary Healthcare Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***21,359,008,901.00***	***20,359,008,901.00***	***3,746,279,277.53***	***9,173,507,985.09***	***45.1%***	***11,185,500,915.91***
701	**GENERAL PUBLIC SERVICES**	**182,750,000.00**	**182,750,000.00**	**-**	**-**	**0.0%**	**182,750,000.00**
7013	**GENERAL SERVICES**	**180,000,000.00**	**180,000,000.00**	**-**	**-**	**0.0%**	**180,000,000.00**
70133	OTHER GENERAL SERVICES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
7014	**BASIC RESEARCH**	**2,750,000.00**	**2,750,000.00**	**-**	**-**	**0.0%**	**2,750,000.00**
70141	BASIC RESEARCH	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00
707	**HEALTH**	**21,176,258,901.00**	**20,176,258,901.00**	**3,746,279,277.53**	**9,173,507,985.09**	**45.5%**	**11,002,750,915.91**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**22,000,000.00**	**22,000,000.00**	**-**	**-**	**0.0%**	**22,000,000.00**
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
7072	**OUTPATIENT SERVICES**	**1,055,000,000.00**	**1,055,000,000.00**	**15,932,000.00**	**15,932,000.00**	**1.5%**	**1,039,068,000.00**
70721	GENERAL MEDICAL SERVICES	1,015,000,000.00	1,015,000,000.00	15,932,000.00	15,932,000.00	1.6%	999,068,000.00
70722	SPECIALIZED MEDICAL SERVICES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7073	**HOSPITAL SERVICES**	**14,675,240,000.00**	**16,175,240,000.00**	**3,723,665,380.73**	**8,645,887,525.79**	**53.5%**	**7,529,352,474.21**
70731	GENERAL HOSPITAL SERVICES	14,675,240,000.00	16,175,240,000.00	3,723,665,380.73	8,645,887,525.79	53.5%	7,529,352,474.21
7074	**PUBLIC HEALTH SERVICES**	**5,424,018,901.00**	**2,924,018,901.00**	**6,681,896.80**	**511,688,459.30**	**17.5%**	**2,412,330,441.70**
70741	PUBLIC HEALTH SERVICES	5,424,018,901.00	2,924,018,901.00	6,681,896.80	511,688,459.30	17.5%	2,412,330,441.70

Table 22: Primary Healthcare Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***21,359,008,901.00***	***20,359,008,901.00***	***3,746,279,277.53***	***9,173,507,985.09***	***45.1%***	***11,185,500,915.91***
04	**Health**	**21,359,008,901.00**	**20,359,008,901.00**	**3,746,279,277.53**	**9,173,507,985.09**	**45.1%**	**11,185,500,915.91**
0401	Effective governance of the health system	7,879,440,000.00	7,879,440,000.00	154,110,592.34	5,076,332,737.40	64.4%	2,803,107,262.60
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,910,800,000.00	910,800,000.00	-	-	0.0%	910,800,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	5,804,500,000.00	8,304,500,000.00	3,585,486,788.39	3,585,486,788.39	43.2%	4,719,013,211.61
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	435,000,000.00	435,000,000.00	-	-	0.0%	435,000,000.00
0407	Evidence generation and utilisation	1,250,000.00	1,250,000.00	-	-	0.0%	1,250,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,328,018,901.00	2,828,018,901.00	6,681,896.80	511,688,459.30	18.1%	2,316,330,441.70

Table 23: Primary Healthcare Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised	Balance (against Revised Budget)
	Total Expenditure	**21,359,008,901.00**	**20,359,008,901.00**	**3,746,279,277.53**	**9,173,507,985.09**	**45.1%**	**11,185,500,915.91**
2	***EXPENDITURES***	***21,359,008,901.00***	***20,359,008,901.00***	***3,746,279,277.53***	***9,173,507,985.09***	***45.1%***	***11,185,500,915.91***
21	***PERSONNEL COST***	***4,057,168,901.00***	***1,797,168,901.00***	***-***	***505,000,000.00***	***28.1%***	***1,292,168,901.00***
2101	**SALARY**	***147,576,790.00***	***147,576,790.00***	**-**	**-**	***0.0%***	***147,576,790.00***
210101	**SALARIES AND WAGES**	**147,576,790.00**	**147,576,790.00**	**-**	**-**	**0.0%**	**147,576,790.00**
21010101	SALARY	147,576,790.00	147,576,790.00	-	-	0.0%	147,576,790.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***3,909,592,111.00***	***1,649,592,111.00***	**-**	***505,000,000.00***	***30.6%***	***1,144,592,111.00***
210201	**ALLOWANCES**	**3,909,592,111.00**	**1,649,592,111.00**	**-**	**505,000,000.00**	**30.6%**	**1,144,592,111.00**
21020101	Housing/Rent Allowance	3,274,298,992.00	1,274,298,992.00	-	500,000,000.00	39.2%	774,298,992.00
21020102	Transport Allowance	162,911,259.00	62,911,259.00	-	-	0.0%	62,911,259.00
21020103	Meal Subsidy	6,745,893.00	6,745,893.00	-	-	0.0%	6,745,893.00
21020104	Utility Allowance	2,934,939.00	2,934,939.00	-	-	0.0%	2,934,939.00
21020106	Leave allowances	10,851,897.00	10,851,897.00	-	-	0.0%	10,851,897.00
21020107	Domestic Staff Allowance	39,565,218.00	39,565,218.00	-	-	0.0%	39,565,218.00
21020108	Shift Duty Allowance	210,814,218.00	110,814,218.00	-	5,000,000.00	4.5%	105,814,218.00
21020109	Call Duties Allowances	54,759,495.00	54,759,495.00	-	-	0.0%	54,759,495.00
21020111	Hazard Allowance	106,390,200.00	56,390,200.00	-	-	0.0%	56,390,200.00
21020112	Rural Posting Allowance	27,720,000.00	17,720,000.00	-	-	0.0%	17,720,000.00
21020113	Teaching Allowance	7,980,000.00	7,980,000.00	-	-	0.0%	7,980,000.00
21020114	Admin Allowance	4,620,000.00	4,620,000.00	-	-	0.0%	4,620,000.00
22	***OTHER RECURRENT COSTS***	***1,270,850,000.00***	***1,030,850,000.00***	***6,681,896.80***	***6,688,459.30***	***0.6%***	***1,024,161,540.70***
2202	**OVERHEAD COST**	***1,270,850,000.00***	***1,030,850,000.00***	***6,681,896.80***	***6,688,459.30***	***0.6%***	***1,024,161,540.70***
220201	**TRAVEL & TRANSPORT - GENERAL**	**19,000,000.00**	**29,000,000.00**	**775,000.00**	**775,000.00**	**2.7%**	**28,225,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,000,000.00	18,000,000.00	775,000.00	775,000.00	4.3%	17,225,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	10,000,000.00	-	-	0.0%	10,000,000.00
220202	**UTILITIES - GENERAL**	**2,550,000.00**	**2,550,000.00**	**-**	**-**	**0.0%**	**2,550,000.00**
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	-	-	0.0%	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	-	-	0.0%	400,000.00
22020203	INTERNET ACCESS CHARGES	1,350,000.00	1,350,000.00	-	-	0.0%	1,350,000.00
22020205	WATER RATES	400,000.00	400,000.00	-	-	0.0%	400,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised	Balance (against Revised Budget)
220203	**MATERIALS & SUPPLIES - GENERAL**	**252,500,000.00**	**302,500,000.00**	**162,000.00**	**162,000.00**	**0.1%**	**302,338,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,450,000.00	8,450,000.00	162,000.00	162,000.00	1.9%	8,288,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00	-	-	0.0%	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	220,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	750,000.00	750,000.00	-	-	0.0%	750,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000.00	200,000.00	-	-	0.0%	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**27,100,000.00**	**27,100,000.00**	**890,000.00**	**890,000.00**	**3.3%**	**26,210,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	13,000,000.00	269,000.00	269,000.00	2.1%	12,731,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	-	-	0.0%	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,000,000.00	11,000,000.00	145,000.00	145,000.00	1.3%	10,855,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,100,000.00	1,100,000.00	86,000.00	86,000.00	7.8%	1,014,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	900,000.00	290,000.00	290,000.00	32.2%	610,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	100,000.00	100,000.00	10.0%	900,000.00
220205	**TRAINING - GENERAL**	**709,000,000.00**	**309,000,000.00**	**-**	**-**	**0.0%**	**309,000,000.00**
22020501	LOCAL TRAINING	709,000,000.00	309,000,000.00	-	-	0.0%	309,000,000.00
220206	**OTHER SERVICES - GENERAL**	**21,700,000.00**	**221,700,000.00**	**308,225.00**	**308,225.00**	**0.1%**	**221,391,775.00**
22020601	SECURITY SERVICES	1,600,000.00	1,600,000.00	120,000.00	120,000.00	7.5%	1,480,000.00
22020605	CLEANING & FUMIGATION SERVICES	20,100,000.00	220,100,000.00	188,225.00	188,225.00	0.1%	219,911,775.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**25,500,000.00**	**25,500,000.00**	**-**	**-**	**0.0%**	**25,500,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020708	MEDICAL CONSULTING	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,800,000.00**	**5,800,000.00**	**2,169,650.00**	**2,169,650.00**	**37.4%**	**3,630,350.00**
22020801	MOTOR VEHICLE FUEL COST	4,500,000.00	4,500,000.00	1,818,000.00	1,818,000.00	40.4%	2,682,000.00
22020803	PLANT / GENERATOR FUEL COST	1,300,000.00	1,300,000.00	351,650.00	351,650.00	27.1%	948,350.00
220209	**FINANCIAL CHARGES - GENERAL**	**200,000.00**	**200,000.00**	**8,271.80**	**14,834.30**	**7.4%**	**185,165.70**
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	8,271.80	14,834.30	7.4%	185,165.70
220210	**MISCELLANEOUS EXPENSES GENERAL**	**207,500,000.00**	**107,500,000.00**	**2,368,750.00**	**2,368,750.00**	**2.2%**	**105,131,250.00**
22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00	1,438,000.00	1,438,000.00	7.2%	18,562,000.00
22021003	PUBLICITY & ADVERTISEMENTS	152,000,000.00	52,000,000.00	900,750.00	900,750.00	1.7%	51,099,250.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021014	Annual Budget Defence Expenses & Administration	500,000.00	500,000.00	30,000.00	30,000.00	6.0%	470,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23	***Capital Expenditure***	***16,030,990,000.00***	***17,530,990,000.00***	***3,739,597,380.73***	***8,661,819,525.79***	***49.4%***	***8,869,170,474.21***
2301	**FIXED ASSETS PURCHASED**	***3,339,690,000.00***	***8,339,690,000.00***	***3,739,597,380.73***	***3,739,597,380.73***	***44.8%***	***4,600,092,619.27***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,339,690,000.00**	**8,339,690,000.00**	**3,739,597,380.73**	**3,739,597,380.73**	**44.8%**	**4,600,092,619.27**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	136,820,000.00	136,820,000.00	-	-	0.0%	136,820,000.00
23010113	PURCHASE OF COMPUTERS	226,400,000.00	226,400,000.00	-	-	0.0%	226,400,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	67,920,000.00	67,920,000.00	-	-	0.0%	67,920,000.00
23010119	PURCHASE OF POWER GENERATING SET	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,768,550,000.00	7,768,550,000.00	3,739,597,380.73	3,739,597,380.73	48.1%	4,028,952,619.27
2302	**CONSTRUCTION / PROVISION**	***9,329,000,000.00***	***6,829,000,000.00***	**-**	***4,922,222,145.06***	***72.1%***	***1,906,777,854.94***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**9,329,000,000.00**	**6,829,000,000.00**	**-**	**4,922,222,145.06**	**72.1%**	**1,906,777,854.94**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	9,329,000,000.00	6,829,000,000.00	-	4,922,222,145.06	72.1%	1,906,777,854.94
2303	**REHABILITATION / REPAIRS**	***1,735,000,000.00***	***1,735,000,000.00***	**-**	**-**	***0.0%***	***1,735,000,000.00***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**1,735,000,000.00**	**1,735,000,000.00**	**-**	**-**	**0.0%**	**1,735,000,000.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,735,000,000.00	1,735,000,000.00	-	-	0.0%	1,735,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised	Balance (against Revised Budget)
2305	**OTHER CAPITAL PROJECTS**	***1,627,300,000.00***	***627,300,000.00***	**-**	**-**	***0.0%***	***627,300,000.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,627,300,000.00**	**627,300,000.00**	**-**	**-**	**0.0%**	**627,300,000.00**
23050101	RESEARCH AND DEVELOPMENT	7,900,000.00	7,900,000.00	-	-	0.0%	7,900,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23050103	MONITORING AND EVALUATION	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,174,400,000.00	174,400,000.00	-	-	0.0%	174,400,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00

3.C PHC Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Enugu State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
011103300100 - Enugu State Action Committee on Aids	Procurement of equipment for HIV testing services (HTS) across some selected hot	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00		
011103300100 - Enugu State Action Committee on Aids	Purchase of equipment for HIV intervention in Enugu State (Grant)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
023400100100 - Ministry of Works and Infrastructure	Construction of Nurses Quarters and Perimeter Fencing at Igwebuike Health Centre	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
023400100100 - Ministry of Works and Infrastructure	CNP-Renovation of Agulese Ugwieme Health Centre Awgu	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
023400100100 - Ministry of Works and Infrastructure	Construction and Furnishing of Type 3 Hospital Owo	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
023400100100 - Ministry of Works and Infrastructure	CNP- Construction of Health Centre at Umuaji Mgbagbuowa Ezeagu	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
052100100100 - Ministry of Health	Government Counterpart Contribution Fund (GCCF)/Free Maternal and Child Health	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		
052100100100 - Ministry of Health	Procurement of hospital equipments to Institionalize maternal, perinatal and child	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00		
052100100100 - Ministry of Health	Purchase of office equipment for the producation of Enugu State Public Health laws	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00		
052100100100 - Ministry of Health	Procurement of basic health equipments to Improve access to Basic and	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00		
052100300100 - Enugu State Primary Healthcare	Strengthening Health Management Information System (HMIS) in all PHCs in the state	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - Enugu State Primary Healthcare	Production of 2000 pieces of customised immunization jackets to improve identification	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - Enugu State Primary Healthcare	Print and distribute 1000 copies of the current National immunization Schedule	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
052100300100 - Enugu State Primary Healthcare	Procurement of office equipment for Print and distribute 850 Reach Every Ward (REW)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
052100300100 - Enugu State Primary Healthcare	State Counterpart fund during the 4 rounds of National Immunization programme	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00		
052100300100 - Enugu State Primary Healthcare	Fencing and landscapping of 230 type 2 Primary Health Care	3,000,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 2 IDH - Implementation of 2 round of MNCH week in the State (May/June and	124,400,000.00	124,400,000.00	-	-	0.0%	124,400,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 3 IMAM - Establishment /revitalization of functional Outpatient Therapeutic	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 6 FSCP - Purchase of office equipment to support the management of	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
052100300100 - Enugu State Primary Healthcare	Development , upgrade, maintenance, hosting and Technical support of the Ephic App	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase of office equipment for Printing & dissemination of 566 copies of standing	5,660,000.00	5,660,000.00	-	-	0.0%	5,660,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase of office equipemnt Printing & dissemination of 566 copies of standing	5,660,000.00	5,660,000.00	-	-	0.0%	5,660,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase and deployment of Samsung Galaxy Tablets with keyboards for 566 PHCs for	226,400,000.00	226,400,000.00	-	-	0.0%	226,400,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase and installation of mini xprinters for revenue tracking and accountability in	67,920,000.00	67,920,000.00	-	-	0.0%	67,920,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 3 MS - Procurement of Albendazole and Multiple Micro Nutrient Supplement for	1,030,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - Enugu State Primary Healthcare	Upgrading renovation and equipping of existing PHCs to Type III PHC Facilities in	540,000,000.00	540,000,000.00	-	-	0.0%	540,000,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 2 IDH - Conduct 2026 World Breastfeeding Week and other national nutrition	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 4 -IEC/SBC - Establishment of Nutrition corners and food demonstration	51,000,000.00	51,000,000.00	-	-	0.0%	51,000,000.00		
052100300100 - Enugu State Primary Healthcare	NUT. 1- FNS - Purchase of health facilities for processing/training site for locally	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		
052100300100 - Enugu State Primary Healthcare	construction of health facilities for FN-Integrated Management of Childhood	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase of 360 Long Acting Revisible Contraceptives (LARC insertion equipment for	80,400,000.00	80,400,000.00	-	-	0.0%	80,400,000.00		
052100300100 - Enugu State Primary Healthcare	Procurement and installation of 3 incinerators at 3 central PHCs in the State (one per	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase of Office equipment for the Development & dissemination of 1 000 copies	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
052100300100 - Enugu State Primary Healthcare	CNP-Upgrading and renovation of 30 no existing type 2 PHCs in the 17 LGAs	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100300100 - Enugu State Primary Healthcare	Equipping of the 230 Type 2 Primary Health Care Facilities across the State	700,000,000.00	5,700,000,000.00	3,585,486,788.39	3,585,486,788.39	62.9%	2,114,513,211.61		
052100300100 - Enugu State Primary Healthcare	Procurement of BeMonC Demonstration Equipment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase of laboratory equipment(Seed funding for the purchase of drugs, medical	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - Enugu State Primary Healthcare	State Counterpart Fund for 260 BHCPF PHC Facility overhead (i.e. 25% of NPHCDA	403,900,000.00	403,900,000.00	138,178,592.34	138,178,592.34	34.2%	265,721,407.66		

Enugu State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
052100300100 - Enugu State Primary Healthcare	Establishment of state and LGA Maternal perinatal death surveillance response	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
052100300100 - Enugu State Primary Healthcare	Advocacy & Technical support for establishment of LEMCHIC in LGAs	7,900,000.00	7,900,000.00	-	-	0.0%	7,900,000.00		
052100300100 - Enugu State Primary Healthcare	CNP - Construction of 230 type 2 Primary Health Care facilities across the State	6,000,000,000.00	6,000,000,000.00	-	4,922,222,145.06	82.0%	1,077,777,854.94		
052100300100 - Enugu State Primary Healthcare	Procure additional freezers to support Coldchain	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - Enugu State Primary Healthcare	Purchase of health facilities for PHC to ensure the uptake on infrastructural and	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - Enugu State Primary Healthcare	Purhcase of health/medical equipemnt for the Develop and host Cloud Base monitoring	1,250,000.00	1,250,000.00	-	-	0.0%	1,250,000.00		
052110300100 - SUMAS Teaching Hospital	Expansion and furbishing of the ANC/Gynae Reception area	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
052110300100 - SUMAS Teaching Hospital	Procurement and installation of 64 slides Siemens CT Scan for Radiology Department	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		
052110300100 - SUMAS Teaching Hospital	Procurement of Digiter X-ray Machine for Radiology Department	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00		
052110300100 - SUMAS Teaching Hospital	Procurment of Equipments/machines to set up a Medical Laboratory Department	100,000,000.00	100,000,000.00	15,932,000.00	15,932,000.00	15.9%	84,068,000.00		
052110300100 - SUMAS Teaching Hospital	Procurement of 5 No.Dialysis machine with water treatment units.	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
052110300100 - SUMAS Teaching Hospital	Equipping/furbishing of the pathological and Moutuary services	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
052110300100 - SUMAS Teaching Hospital	Procurement of 3 Perkins Generator set (500, 250,and 250 KVA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
052110300100 - SUMAS Teaching Hospital	Procurement and installation of Solar system	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00		
052110300100 - SUMAS Teaching Hospital	Procurement and installation of Physiotherapy gym equipments and machines	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		

4 Basic Education Budget Performance

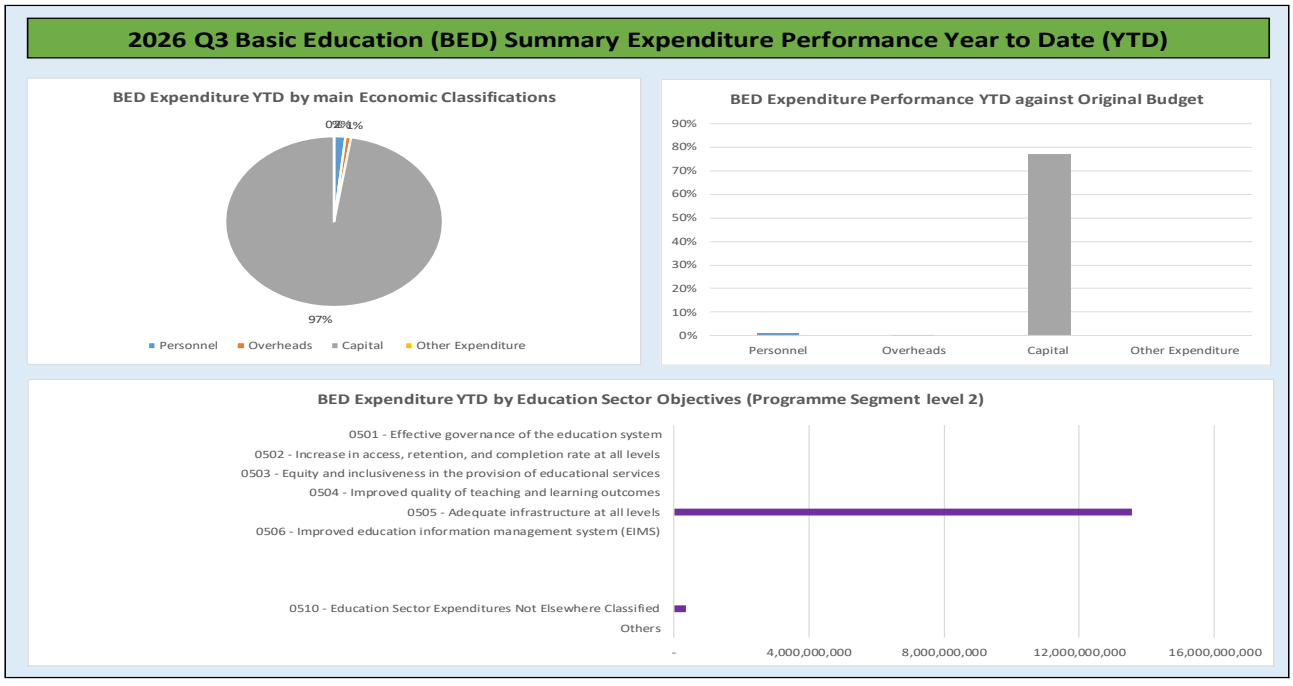
4.A Overview

The Q3 2026 Budget Performance for Basic Education in Enugu State reflects a deliberate and phased implementation strategy, with ₦ million released and utilized within the first quarter out of a substantial ₦13.91 billion annual allocation. Although this represents 41.2% performance, it is consistent with the nature of the education sector, where large-scale capital projects, infrastructure upgrades, and procurement processes typically require extensive planning, approvals, and coordination before significant financial outlays are recorded. This early-stage expenditure demonstrates that the government has commenced implementation in a controlled and accountable manner, ensuring that subsequent disbursements are effectively aligned with project readiness.

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

Furthermore, the significant unspent balance should be interpreted as part of a well-structured fiscal rollout plan, rather than underperformance. Education budgets—especially of this magnitude—are typically backloaded, with major expenditures occurring in later quarters when procurement processes are completed and projects reach execution stages. The Q3 performance therefore signals a government that is carefully sequencing its interventions, maintaining fiscal discipline, and laying the groundwork for accelerated implementation in subsequent quarters, ultimately ensuring that the large budget allocation translates into meaningful and sustainable improvements in the education sector.

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Enugu State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*96,383,949,662.00*	*33,800,949,662.00*	*6,305,751,253.67*	*13,911,202,892.31*	*41.2%*	*19,889,746,769.69*
050000000000	**Social Sector**	**96,383,949,662.00**	**33,800,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,889,746,769.69**
051700000000	**Ministry of Education**	**96,383,949,662.00**	**33,800,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,889,746,769.69**
051700300100	Enugu State Universal Basic Education Board	96,383,949,662.00	33,800,949,662.00	6,305,751,253.67	13,911,202,892.31	41.2%	19,889,746,769.69

Table 26: Basic Education Expenditure by Functional Classification

Enugu State Government Budget Performance Report 2026 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*96,383,949,662.00*	*33,800,949,662.00*	*6,305,751,253.67*	*13,911,202,892.31*	*41.2%*	*19,889,746,769.69*
709	**EDUCATION**	**96,383,949,662.00**	**33,800,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,889,746,769.69**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**96,383,949,662.00**	**33,800,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,889,746,769.69**
70912	PRIMARY EDUCATION	96,383,949,662.00	33,800,949,662.00	6,305,751,253.67	13,911,202,892.31	41.2%	19,889,746,769.69

Table 27: Basic Education Expenditure by Programme Classification

Enugu State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*96,383,949,662.00*	*33,800,949,662.00*	*6,305,751,253.67*	*13,911,202,892.31*	*41.2%*	*19,889,746,769.69*
01	**Agriculture**	**60,000,000.00**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
0103	Enhancement of food production and productivity	60,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
05	**Education**	**96,323,949,662.00**	**33,780,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,869,746,769.69**
0501	Effective governance of the education system	1,159,400,000.00	308,400,000.00	-	-	0.0%	308,400,000.00
0504	Improved quality of teaching and learning outcomes	570,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
0505	Adequate infrastructure at all levels	15,795,000,000.00	17,185,000,000.00	6,111,591,583.29	13,564,431,058.65	78.9%	3,620,568,941.35
0506	Improved education information management system (EIMS	21,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	78,778,549,662.00	16,195,549,662.00	194,159,670.38	346,771,833.66	2.1%	15,848,777,828.34

Table 28: Basic Education Expenditure by Economic Classification

Enugu State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	**96,383,949,662.00**	**33,800,949,662.00**	**6,305,751,253.67**	**13,911,202,892.31**	**41.2%**	**19,889,746,769.69**
2	***EXPENDITURES***	***96,383,949,662.00***	***33,800,949,662.00***	***6,305,751,253.67***	***13,911,202,892.31***	***41.2%***	***19,889,746,769.69***
21	***PERSONNEL COST***	***26,257,149,662.00***	***10,277,149,662.00***	***84,375,000.00***	***233,750,000.00***	***2.3%***	***10,043,399,662.00***
2101	**SALARY**	***26,257,149,662.00***	***10,277,149,662.00***	***84,375,000.00***	***233,750,000.00***	***2.3%***	***10,043,399,662.00***
210101	**SALARIES AND WAGES**	**26,257,149,662.00**	**10,277,149,662.00**	**84,375,000.00**	**233,750,000.00**	**2.3%**	**10,043,399,662.00**
21010101	SALARY	26,257,149,662.00	10,277,149,662.00	84,375,000.00	233,750,000.00	2.3%	10,043,399,662.00
22	***OTHER RECURRENT COSTS***	***52,521,400,000.00***	***5,918,400,000.00***	***109,784,670.38***	***113,021,833.66***	***1.9%***	***5,805,378,166.34***
2202	**OVERHEAD COST**	***52,521,400,000.00***	***5,918,400,000.00***	***109,784,670.38***	***113,021,833.66***	***1.9%***	***5,805,378,166.34***
220201	**TRAVEL & TRANSPORT - GENERAL**	**40,000,000.00**	**35,000,000.00**	**26,020,000.00**	**26,020,000.00**	**74.3%**	**8,980,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	16,020,000.00	16,020,000.00	80.1%	3,980,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00	66.7%	5,000,000.00
220202	**UTILITIES - GENERAL**	**9,550,000.00**	**9,550,000.00**	**5,199,361.52**	**5,599,361.52**	**58.6%**	**3,950,638.48**
22020201	ELECTRICITY CHARGES	8,000,000.00	8,000,000.00	5,000,000.00	5,400,000.00	67.5%	2,600,000.00
22020205	WATER RATES	900,000.00	900,000.00	130,000.00	130,000.00	14.4%	770,000.00
22020206	SEWERAGE CHARGES	650,000.00	650,000.00	69,361.52	69,361.52	10.7%	580,638.48
220203	**MATERIALS & SUPPLIES - GENERAL**	**52,156,200,000.00**	**5,668,200,000.00**	**26,954,600.00**	**26,954,600.00**	**0.5%**	**5,641,245,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	808,000,000.00	308,000,000.00	21,875,000.00	21,875,000.00	7.1%	286,125,000.00
22020302	BOOKS	13,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020303	NEWSPAPERS	200,000.00	200,000.00	70,000.00	70,000.00	35.0%	130,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	35,000,000.00	5,009,600.00	5,009,600.00	14.3%	29,990,400.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	900,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	420,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**69,400,000.00**	**34,400,000.00**	**2,113,390.00**	**2,113,390.00**	**6.1%**	**32,286,610.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	10,000,000.00	1,600,090.00	1,600,090.00	16.0%	8,399,910.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	150,000.00	150,000.00	75.0%	50,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,000,000.00	13,000,000.00	43,300.00	43,300.00	0.3%	12,956,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,800,000.00	1,800,000.00	320,000.00	320,000.00	17.8%	1,480,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	400,000.00	-	-	0.0%	400,000.00
22020406	OTHER MAINTENANCE SERVICES	24,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
220205	**TRAINING - GENERAL**	**1,500,000.00**	**1,500,000.00**	**467,000.00**	**467,000.00**	**31.1%**	**1,033,000.00**
22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00	467,000.00	467,000.00	31.1%	1,033,000.00
220206	**OTHER SERVICES - GENERAL**	**5,800,000.00**	**800,000.00**	**90,000.00**	**90,000.00**	**11.3%**	**710,000.00**
22020601	SECURITY SERVICES	5,500,000.00	500,000.00	-	-	0.0%	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	90,000.00	90,000.00	30.0%	210,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**103,200,000.00**	**63,200,000.00**	**10,110,000.00**	**10,580,000.00**	**16.7%**	**52,620,000.00**
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	101,000,000.00	61,000,000.00	10,110,000.00	10,580,000.00	17.3%	50,420,000.00
22020703	LEGAL SERVICES	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**41,000,000.00**	**41,000,000.00**	**18,564,410.00**	**19,243,885.00**	**46.9%**	**21,756,115.00**
22020801	MOTOR VEHICLE FUEL COST	33,500,000.00	33,500,000.00	15,414,410.00	16,093,885.00	48.0%	17,406,115.00
22020803	PLANT / GENERATOR FUEL COST	7,500,000.00	7,500,000.00	3,150,000.00	3,150,000.00	42.0%	4,350,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,200,000.00**	**1,200,000.00**	**95,690.86**	**145,179.14**	**12.1%**	**1,054,820.86**
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	95,690.86	145,179.14	72.6%	54,820.86
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
220210	**MISCELLANEOUS EXPENSES GENERAL**	**93,550,000.00**	**63,550,000.00**	**20,170,218.00**	**21,808,418.00**	**34.3%**	**41,741,582.00**
22021001	REFRESHMENT & MEALS	6,000,000.00	6,000,000.00	4,551,665.00	5,569,865.00	92.8%	430,135.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	5,340,000.00	5,710,000.00	81.6%	1,290,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	4,000,000.00	2,367,553.00	2,367,553.00	59.2%	1,632,447.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	4,000,000.00	4,000,000.00	80.0%	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	250,000.00	250,000.00	112,000.00	112,000.00	44.8%	138,000.00
22021007	WELFARE PACKAGES	16,000,000.00	16,000,000.00	3,050,000.00	3,300,000.00	20.6%	12,700,000.00
22021009	SPORTING ACTIVITIES	55,000,000.00	25,000,000.00	749,000.00	749,000.00	3.0%	24,251,000.00
22021014	Annual Budget Defence Expenses & Administration	300,000.00	300,000.00	-	-	0.0%	300,000.00
23	***Capital Expenditure***	***17,605,400,000.00***	***17,605,400,000.00***	***6,111,591,583.29***	***13,564,431,058.65***	***77.0%***	***4,040,968,941.35***
2301	**FIXED ASSETS PURCHASED**	***11,098,400,000.00***	***6,314,400,000.00***	***2,896,606,013.79***	***5,901,800,626.92***	***93.5%***	***412,599,373.08***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**11,098,400,000.00**	**6,314,400,000.00**	**2,896,606,013.79**	**5,901,800,626.92**	**93.5%**	**412,599,373.08**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	38,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
23010113	PURCHASE OF COMPUTERS	560,400,000.00	60,400,000.00	-	-	0.0%	60,400,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,445,000,000.00	6,215,000,000.00	2,896,606,013.79	5,901,800,626.92	95.0%	313,199,373.08
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	47,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	6,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
2302	**CONSTRUCTION / PROVISION**	***2,697,000,000.00***	***7,592,000,000.00***	***317,561,091.30***	***4,765,205,953.53***	***62.8%***	***2,826,794,046.47***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERA**	**2,697,000,000.00**	**7,592,000,000.00**	**317,561,091.30**	**4,765,205,953.53**	**62.8%**	**2,826,794,046.47**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,000,000,000.00	7,500,000,000.00	317,561,091.30	4,765,205,953.53	63.5%	2,734,794,046.47
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	157,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	60,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	460,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
2303	**REHABILITATION / REPAIRS**	***3,795,000,000.00***	***3,685,000,000.00***	***2,897,424,478.20***	***2,897,424,478.20***	***78.6%***	***787,575,521.80***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**3,795,000,000.00**	**3,685,000,000.00**	**2,897,424,478.20**	**2,897,424,478.20**	**78.6%**	**787,575,521.80**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,555,000,000.00	3,555,000,000.00	2,897,424,478.20	2,897,424,478.20	81.5%	657,575,521.80
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	240,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
2305	**OTHER CAPITAL PROJECTS**	***15,000,000.00***	***14,000,000.00***	***-***	***-***	***0.0%***	***14,000,000.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**15,000,000.00**	**14,000,000.00**	**-**	**-**	**0.0%**	**14,000,000.00**
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23050103	MONITORING AND EVALUATION	10,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00

4.C BED Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Enugu State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
051700300100 - Enugu State Universal Basic Education	Purchase of Library Books & Equipment for Public Primary Schools	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Enugu State Universal Basic Education	Equipping/furnishing of the smart school across the 260 political wards in the	10,000,000,000.00	6,000,000,000.00	2,896,606,013.79	5,901,800,626.92	98.4%	98,199,373.08		
051700300100 - Enugu State Universal Basic Education	Procurement of 1 No Lawn mower	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
051700300100 - Enugu State Universal Basic Education	Procurement of CCTV coverage to enhance security/surveillance in ENSUBEB	6,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
051700300100 - Enugu State Universal Basic Education	Procurement of equipment for Enrolment drive campaign on inclusive education to	25,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051700300100 - Enugu State Universal Basic Education	Purchase/Distribution of sports equipment	47,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00		
051700300100 - Enugu State Universal Basic Education	Provision/installation of Server at EMIS Unit and networking of ENSUBEB	10,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051700300100 - Enugu State Universal Basic Education	Digitalization of ENSUBEB library (Procurement of e- library books and journals)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051700300100 - Enugu State Universal Basic Education	Procurement of 8 No plasma TVs	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051700300100 - Enugu State Universal Basic Education	Purhcase/Distribution of Quality Assurance instruments manuals for basic education	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051700300100 - Enugu State Universal Basic Education	2026 ENSUBEB/UBEC matching grant (Rehabilitation of secondary schools in each LGA	3,555,000,000.00	3,555,000,000.00	2,897,424,478.20	2,897,424,478.20	81.5%	657,575,521.80		
051700300100 - Enugu State Universal Basic Education	Procure and install solar inverter in ENSUBEB Head Quarters	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Enugu State Universal Basic Education	Procurement of 3 Nos. office seats (swivel) for Director of school services Advisory	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
051700300100 - Enugu State Universal Basic Education	Print and distribute 3000 Library manual for all Public Primary and Junior	40,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Enugu State Universal Basic Education	Construction/ completion of Smart schools to increase access for learners whose	2,000,000,000.00	7,000,000,000.00	-	4,447,644,862.23	63.5%	2,552,355,137.77		
051700300100 - Enugu State Universal Basic Education	M & E Needs Assessment for Location of Mini-Smart Schools	10,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00		
051700300100 - Enugu State Universal Basic Education	Establishment of Smart Farm in all Smart Green Schools and Mini Smart Schools	60,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Enugu State Universal Basic Education	Provision of 280 Nos Smart Interactive Digital Boards for Smart Green Schools	450,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
051700300100 - Enugu State Universal Basic Education	Procurement of athletics games, ball games, board games for Smart Green Schools in	157,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00		
051700300100 - Enugu State Universal Basic Education	Vocational Education/Skills Acquisition: Tailoring Garment and Shoe Making, Hair	160,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00		
051700300100 - Enugu State Universal Basic Education	1. Procurement of learning materials for ECCDE: Building Blocks, Flash Cards,	100,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
051700300100 - Enugu State Universal Basic Education	Provision of four (4) Projectors for PRS, Accounts, Quality Assurance and TPD	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00		
051700300100 - Enugu State Universal Basic Education	Provision of 2800 Tablets (ENSUBEB STAFF)	525,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
051700300100 - Enugu State Universal Basic Education	Provision of office furniture: 1. Procurement of 12 Nos steel cabinets for various offices	20,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
051700300100 - Enugu State Universal Basic Education	Resurfacing/Landscaping and Beautification of ENSUBEB	20,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
051700300100 - Enugu State Universal Basic Education	Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)	120,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
051700300100 - Enugu State Universal Basic Education	Renovation of ENSUBEB Office Complex	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051700300100 - Enugu State Universal Basic Education	Purchase of office equipment:1. Procurement and installation of Smart	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
051700300100 - Enugu State Universal Basic Education	CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom	-	500,000,000.00	317,561,091.30	317,561,091.30	63.5%	182,438,908.70		
051700300100 - Enugu State Universal Basic Education	Procure and distribute 34 laptops for PRS Department and Account Departments	20,400,000.00	20,400,000.00	-	-	0.0%	20,400,000.00		